

The Chatham Daily Planet.

VOL. XII

CHATHAM ONT., FRIDAY, MAY 1, 1903

NO. 115

No Matter... What The Weather...

Customers go and come regular as "clock work" from the favorite trading place. Many have been trading here half a century and have received satisfaction with every purchase or money refunded. Do you know of a store that has done more? Do you know of a store that has been doing it as long as we have?

This is the store where you get your money's worth every time.

Again we talk of Outing Hats from New York. This splendid showing of Outing Hats are a delight, there is style in every inch of them, just what is the latest in New York and just what you want for wear in Chatham. The prices are from \$1.25 to \$3.50.

Staple Department Extras

Pure linen roller towelling, red stripes border, extra special at per yard 6c.

Unbleached Sheeting, full two yards wide, extra heavy and even thread, very special at per yd. 16c.

Fine Bleached Circular Pillow Cotton, 40 inches wide, extra heavy and very special at per yd. 12c.

Two extra specials in Black Saten Underskirts—Black Saten Underskirt, made with 12 inch flounce, with two frills on flounce, extra quality, highly mercurized, regular value, \$1.39, on sale Saturday at 97c.

Black Saten Underskirt with 12 inch accordion pleated flounce, made of fine quality mercurized saten, regular value \$1.50, on sale Saturday at 98c.

Carpet Remnant Sale

Carpet remnants containing from 14 to 22 yards of Brussels, Tapestry, Wools and Unions, many of them at price and all at reduced prices. Do you need a carpet for a small room? Better see them at once.

THOS. STONE & SON.

WE THE SELL



EMPERESS SHOE

MADE IN CANADA

OLD FASHIONED SUMMER TIME

When ladies wear short skirts for morning or country dress, and evening gowns are usually there, shoes are a most conspicuous part of the wardrobe. They should be correct, fashionable and attractive.

OUR \$2.50 Empress Shoe

or our \$3 and \$3.50 Empress Shoes have all these qualities—they fit every type of foot, and conform to every demand of dress.

This is a Favorite Store for Women's Shoes...

TURRILL The Shoe Man

Repairing Done at Store.

THE ARK



JUST RECEIVED....

Lace Curtain Stretchers

Three different styles 2x4 yards, prices \$1.25, \$2.00, \$2.50 per set. Nothing made equal to them for convenience. A set will last a lifetime. Can be folded up when not in use.

To get what you want visit "THE ARK."

H. MACAULAY, 89 KING STREET

CASH ONLY

GANEY'S STORY DENIED.

NO SMOKING-ROOM PARCEL DELIVERED.

Myers Swears That He Never Saw Gamey in September, When the \$3,000 Rife Was Alleged to Have Been Paid—Chase Never Took Anything to the Smoking-room—The World Apologizes.

Toronto, May 1.—The feature of the Gamey investigation yesterday was an absolute denial by Messrs. Myers and Chase of the story about a parcel of money being carried to the smoking-room. Mr. Myers also contradicted other important details of Gamey's statement, and his cross-examination was not finished when the commission adjourned.

The second case of contempt of court was brought to the attention of the Commission. Mr. Baird, on behalf of The World, expressed regret, and the Chancellor accepted the apology, and the matter was ended.

Messrs. R. W. Hamlin and David Wheelahan testified that they were in conversation with Frank Sullivan in the lobby of the Walker House on March 14, and Gamey, having passed a couple of times, motioned to Sullivan, who went outside and talked with him. It was in reference to this conversation that Gamey had testified that it was Sullivan who took the initiative.

Dr. Struthers of Sudbury, who occupied the same room as Mr. Gamey at the Walker House on September 9, testified that Gamey that night asked his advice about his position. Gamey said it would cost him \$1,200 or \$1,500 to contest the protest against his return, that he could not stand the cost, and that he thought the protest could be arranged if he agreed to become an independent supporter of the Government.

Dr. Struthers urged him not to do so, because people would think he was bought, and Gamey indignantly repudiated the idea that there was any money involved. After The Globe interview he met Gamey on the train, and in discussing the situation Gamey said he thought he had followed the only course open to him, and that he was not a success as a leader, but spoke highly of Mr. Ross.

Mr. Chas. Chase, messenger at the door of the Executive Council room, said he never saw Mr. Gamey at the House adjourned for this investigation. He never did any messages for any department but his own since appointed in 1888. He said he never had any conversation with Frank Sullivan. In September last he lived at the old Parliament buildings, and was in the habit of leaving at 12, and returning at 5 minutes to 12, and returning at 12.30. He never delivered any package or letter from Mr. Stratton or Mr. Myers to the smoking-room, and during September he never delivered any money from Mr. Stratton to anyone.

The statement that he left a letter or parcel on the table in the smoking-room on Sept. 10 or 11 was not true.

A plan was produced showing the position of his seat in the corridor, and the wash-room and smoking-room mentioned by Mr. Gamey. In connection with the alleged payment of \$3,000 to him. None of the Ministers ever spoke to him about this occurrence.

He was cross-examined at length by Mr. Ritchie as to his duties, and said he had no recollection of staying at his desk in September between 12 and 1. He was punctual in all his doings, and always left about 12 or 5 minutes to 12. He described his duties, and was very positive that if Mr. Stratton asked him to deliver a message he would refuse, for he did not propose to work for 15 or 20 days. On one occasion he refused to carry a message for Mr. Harcourt. Mr. Myers never asked him to deliver a parcel, and he would not deliver it if he was asked. He never saw Mr. Gamey to know him until after the opening of the House in August and September last. His position was in the outer office, and at that time there were in that room Mr. Burrows, the private secretary, and also Mr. Costello, the messenger. He said that Mr. Stratton was not there on Monday, September 8th, but was there Tuesday, September 9th. He did not know Mr. Gamey, and did not see him in September. He took no correspondence from Mr. Stratton on the 9th. He took the dictation for the Aylsworth letter on September 10th from Mr. Stratton. This was just before he went to luncheon. Mr. W. J. Boland was present, and was still there when he left for luncheon at 11.45. He did not see Mr. Gamey that day or the day before. Neither did he see Mr. Gamey on September 11th. He never took any parcel to the smoking-room on those days, and knew nothing about it. He never took any parcel or money or letter of any kind in September and gave it to Mr. Chase to be taken to the smoking-room.

The first time he saw Mr. Gamey was about the end of October, when he came in and asked for Mr. Stratton. The messenger ushered Gamey in, and he was there about 20 minutes. He never took Mr. Gamey to a room on that occasion, or any other occasion. At Mr. Stratton's request he mailed to Mr. Gamey the letter which Mr. Gamey afterwards sent the Premier about his position. The next time he saw Gamey was on January 13th. Mr. Vance was with Mr. Stratton, and when he came out the messenger ushered in Mr. Gamey. The witness also went in at the same time. Dr. Chamberlain came in four or five minutes later. Mr. Gamey was speaking about a lock-up keeper at Little Current, who was also a hotelkeeper, and it was about this that Dr. Chamberlain was called.

Mr. Gamey came out of Mr. Stratton's office first, leaving Dr. Chamberlain there. He made no appointment then. The day before The Globe interview Mr. Gamey telephoned, asking for an appointment with Mr. Stratton. He told Mr. Stratton, and the messenger took Mr. Gamey over the telephone. Mr. Myers then told the circumstances connected with The Globe interview the next day.

Mr. Gamey and Mr. Stratton could not have had any interview in the connecting lobby because he would have noticed it. He did not see Frank Sullivan at all on that occasion. Mr. Hammond told him that the Minister told him to have the interview signed for his own (Hammond's) protection, and that he (Hammond) was glad to have it signed as a guarantee. As far as he knew, Gamey was never there on other occasions, except those mentioned. Frank Sullivan was never there with Gamey. He never saw Frank Sullivan in the Minister's room, and saw him perhaps four times in his own office. The statement that Frank Sullivan was in and out of the office day after day was not true.

In a cross-examination, Mr. Myers said it was possible for people to enter Mr. Stratton's room by the private entrance and he would not see them. The court then adjourned.

In the afternoon Mr. Myers said that shortly after he became acting secretary, on October 4, there was a change in the procedure in the office. There had been two letter books, one private and the other official, but some of the letters were wrongly inserted, and the correspondence thus became mixed. It was decided to abandon the letter press, and make carbon copies of letters and file them away. The letters in the letter books were cut out and sorted and filed. The letter which Mr. Aylsworth gave Mr. Gamey to sign was dictated to him by Mr. Stratton on September 10 between 11.30 and 11.45. This letter was apparently a general endorsement of the Government's policy, especially with regard to new Ontario. He could not remember whether he knew at that time that it was to be signed by a member of the Legislature, but he knew at that time that the Government majority was small, and that Mr. Gamey was a new Ontario representative, but it did not impress itself on his mind that the person to sign it was a new Ontario representative. After typewriting the letter he gave it to Mr. Stratton. About six weeks later, in October, Mr. Gamey gave him a copy of this letter made by some other typewriter and told him to mail it to Mr. Gamey. The first letter was dated September 10, but the copy was dated Oct. 27.

Questioned about the 9th, 10th and 11th of September, when Mr. Gamey said he had the interviews, at one of which he got the \$3,000, he said that Mr. Stratton went down to the office on the 10th, and did not come back. After Mr. Gamey made the statement in the House Mr. Stratton returned to the office, and in answer to his question as to what it was all about, Mr. Stratton said that Mr. Gamey had been making some statements, that they would be thoroughly investigated, and that he (Myers) would have to make a statement to a solicitor. This statement he made verbally to Mr. Johnston on the following Friday. Mr. Stratton did not ask him what he knew about it, and did not caution him about speaking to others. He did not see Mr. Gamey at all on September 10th, and he did not see him in his office for more than a minute on the afternoon of September 10th. He left Mr. Stratton there when he went to luncheon, and when he returned the Minister was gone. Mr. Stratton came back for a minute about 2.30. He saw him enter his office, but not leave it, but knew he went out.

The first time he saw Frank Sullivan about the Minister's office was about the beginning of November, when some repairs were made to the electric bells. The next time was in January, when his telephone was being changed. He never saw Frank Sullivan then on any occasion except about such matters. Frank Sullivan could not be in the Minister's room without his knowledge after he took charge of the office in October. Sullivan and Gamey might have been there in September and he would not have known it. Having given the particulars of Mr. Stratton's movements about the office during those three September days, he was questioned at great length as to what it was that fixed the time so exactly in his mind, when he could not remember the times on certain other days.

The court then adjourned and the cross-examination will be continued to-day.

If you want to purchase a lot on William St., in the Athletic ground survey, you had better lose no time in making your purchase. They are going quickly. See D. McLaughlin, at the Business College or at his residence, for particulars.

He told her she had only to listen to the silence in her own heart to hear God.

DEAD NUMBER 83.

DISASTER CAUSED BY GREAT ROCKSLIDE.

Picture of the Scene of Desolation—Some Remarkable Escapes—Whole Families Buried Beneath a Hundred Feet of Rock—The Government Has Taken Charge of Affairs—River Forces Its Way Through the Obstructing Rocks.

THE DEAD.

Alex. Leitch, merchant, wife and four boys, John, Wilfred, Allen and Athol, the boys ranging from four to fourteen years.

C. Ackroyd, miner, wife and two children.

A. Clark, laborer, wife and five children, Charles, Albert, Alfred, Ellen and Gertrude. In age the children were from five to fifteen.

J. Sirota, driver.

Andrew Gresack, trapper.

G. E. Williams, wife and three children.

William Warrington, wife and six children.

John Vandusen, carpenter, wife and two children.

D. Mitchell, wife and four children.

Charles Rice.

Two unknown Welshmen.

Ten unknown Finns, overwhelmed in their house.

B. Sumis.

F. Sumis.

B. Yeskid.

F. Farrington.

D. Foster.

A. Dawes.

Thomas Lock and

M. Martingan, all miners, and single.

James Graham, rancher, wife and two grown sons, John and Joseph.

Alex. Graham, laborer, and wife.

Robert Watt, laborer.

T. Rochette, laborer.

Thomas Delap, engineer.

A. Taahgan, weighman.

Joseph Breguton.

J. J. Scott.

Frank Vouchan.

John McVeigh, and

J. Leonard, all employees of Poirer & McVeigh, railroad contractors.

FATALLY INJURED.

Mrs. John Watkins, terribly crushed and internally injured.

Lester Johnston, aged 14, internal injuries.

Frank, N.W.T., May 1.—I have just walked down the mass of debris which came from the side of Turtle Mountain. All the reports that these poor frightened souls sent into the world have not been exaggerated one iota. They may have in their fear seen an imaginary upheaval or an earthquake, but to them the horror was the same as if the old Turtle was belching and vomiting fire and smoke.

The imagination fails utterly to depict the awful ruin which has clutched in its destructive maw the lives of eighty-three of their neighbors. Under the great white sepulchre whole families are laid. The change was quick for them. In mercy their lives were taken instantly.

One can judge of the great fatality only by comparison. Fancy, if you can, any two miles square in city blocks. Tumble to the height of the highest buildings in those blocks a mass of stone as the teamsters would throw it from the dray. Upon this mass throw another of the same sort fifty feet higher, and you have an idea of what the prairie to the east of this little town looks like. Then from the side of the great Turtle comes roaring in a continuous stream huge rocks which are followed by a great cloud of white dust.

As I am penning the words a new roar breaks loose. It is like thunder, the echo and air taking it up until there are a hundred peals like that of the heaviest thunder. There is no possible way of estimating the amount of rock that has fallen. At no place on our journey were we less than fifty feet from the ground, and often we mounted close to one hundred feet. From the foot of the mountains to the farthest points reached by the slide it is two and a half miles, with the narrowest part two miles wide. The valley is filled with pure white limestone rock, scarred and rubbed where the parts tossed and rolled over each other. The rocks ranged in size from an apple to a monster the size of an eight-roomed house. The flow of the great torrent of destruction has levelled hills, and thrown aside the river channel. Two and one-half miles of the new spur built into the French mine is buried. Two miles of the main line of the Crow's Nest Railway is covered. The edge of the slide has totally destroyed the lives of 83 people.

The first report was about twenty minutes past 4 in the morning, while the night men on duty in the Hotel Imperial were busy waking and making ready the travellers for the westbound train. A short, sharp report was heard to the north of the town, and almost at once a tremor of the building was noticeable. Immediately afterwards was heard another report from the mountain, and before the lads could reach the door the inside of the mountain was falling. The majority of one people with whom I have talked have declared emphatically that there were two reports, and that the upheaval took place down below the town first. The theory is that report number one was that of an earthquake which shook the mountain and started the slide.

The Government experts declare to the contrary, and ridicule the idea of an earthquake; but it is hard to convince the people of Frank that such was not the case. However, the problem is an intricate one, which can certainly wait for a finding.

The list of dead and injured is not complete as yet, as some of the families lost had visitors staying with them, but is given as eighty-three killed, including two unknown Welshmen and about ten unknown Finns. Nine were injured, including J. Barrington, fractured thigh; Mrs. Watkins, Fred Watkins; Dan McKenzie, internal injuries; Sam Innis and family, bruises.

There are many theories as to the cause of the slide. Some declare that there was an eruption and that it shook the mountain sufficiently to start the rocks; other declare that the quality of the rock being almost pure lime, the great heat of the last week caused the snow to melt, and that the water worked its way down into the lime, and slaked it, thus causing the start. Again, there are some who hold to the gas theory stories of the slide.

In the house of Sam Innis were quietly sleeping Innis, his wife and three children. The house was overturned three times, and yet the occupants were practically unharmed. This was the only house caught in the slide in which the occupants survived. The stables of the Canada-American Coal & Coke Company held fifty horses. Of this immense building not a vestige remains. It is covered by fifty feet of rock. A tiny terrier pup was the only creature saved.

In the home of one of the Finni miners a baby came some three months ago. The slide destroyed the house and lives of seven occupants. None were found save the wee babe, who was discovered in a crevice one hundred yards from where the house stood, naked but alive, unhurt, and crying with exposure. Alex. Leitch and his wife were killed in bed, and their baby of seven months, which lay between its parents, was unhurt.

The happening of the catastrophe came at fifteen minutes past 4 o'clock, when residents of the town were awakened by a deafening tumult and a shaking of buildings, which it seemed would rattle them into complete demolition. Of all the town inhabitants, numbering nearly 1,000, no one professes to have reached the outside of his domain in time to see any part of what took place, but when day dawned it was seen that the whole side of Turtle Mountain had fallen away, and that the country extending from the eastern edge of the town for two miles down the pass, and entirely across the pass, a distance of two miles or more from the mountain, lay buried beneath rock and debris of various kinds for a depth varying from 35 to 100 feet.

In its sweep the great slide, if slide it was, or upheaval, if that be the more proper characterization, demolished and carried away the entire operating plant of the coal company; the tippie boiler and engine house, electric light plant, railway scales, shops and a row of coke ovens destroyed, seven houses owned by the coal company, burying six of them, with most of their occupants, and likewise burying ten other habitations situated in the valley of the town, together with every soul within them.

It was at first believed that the death toll was swelled by the total number of men at work in the mine, 17, and that the mine had been ruined by the walls squeezing under the terrific strain, but, happily, both proved untrue. Later in the day, the men rescued themselves, and brought out a report of the condition of the inside of the mine. Had the mine been ruined it would have meant a loss to the company of about \$3,000,000, but as it is the mine will be reopened, and it is thought the actual loss to the company will not exceed \$200,000, if it amounts to as much. The imprisoned miners escaped by digging their way to the surface from the upper workings. Some were injured, but not seriously.

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In the home of one of the Finni miners a baby came some three months ago. The slide destroyed the house and lives of seven occupants. None were found save the wee babe, who was discovered in a crevice one hundred yards from where the house stood, naked but alive, unhurt, and crying with exposure. Alex. Leitch and his wife were killed in bed, and their baby of seven months, which lay between its parents, was unhurt.

The happening of the catastrophe came at fifteen minutes past 4 o'clock, when residents of the town were awakened by a deafening tumult and a shaking of buildings, which it seemed would rattle them into complete demolition. Of all the town inhabitants, numbering nearly 1,000, no one professes to have reached the outside of his domain in time to see any part of what took place, but when day dawned it was seen that the whole side of Turtle Mountain had fallen away, and that the country extending from the eastern edge of the town for two miles down the pass, and entirely across the pass, a distance of two miles or more from the mountain, lay buried beneath rock and debris of various kinds for a depth varying from 35 to 100 feet.

In its sweep the great slide, if slide it was, or upheaval, if that be the more proper characterization, demolished and carried away the entire operating plant of the coal company; the tippie boiler and engine house, electric light plant, railway scales, shops and a row of coke ovens destroyed, seven houses owned by the coal company, burying six of them, with most of their occupants, and likewise burying ten other habitations situated in the valley of the town, together with every soul within them.

It was at first believed that the death toll was swelled by the total number of men at work in the mine, 17, and that the mine had been ruined by the walls squeezing under the terrific strain, but, happily, both proved untrue. Later in the day, the men rescued themselves, and brought out a report of the condition of the inside of the mine. Had the mine been ruined it would have meant a loss to the company of about \$3,000,000, but as it is the mine will be reopened, and it is thought the actual loss to the company will not exceed \$200,000, if it amounts to as much. The imprisoned miners escaped by digging their way to the surface from the upper workings. Some were injured, but not seriously.

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TEXT OF AUDITOR MACPHERSON'S IMPORTANT REPORT TO COUNCIL

Details of His Investigation of the County's Books A Large Shortage Revealed—Many Matters of Interest to the County Taken Up.

Government Auditor F. H. Macpherson tendered the following detailed report on his examination of the County's Books and Finances, in connection with the Shamblean case, at this afternoon's special session of the County Council:

Report of special inspection, examination and audit of the accounts of the Municipal Corporation of the County of Kent.

F. H. MACPHERSON,
Chartered Accountant,
Auditor.
Chatham, Ont., April 25, 1903.

Sir,—I have the honor to submit herewith report of my inspection, examination and audit of the Books, Accounts, Vouchers and Moneys of the Municipal Corporation of the County of Kent.

I have the honor to be, Sir,
Your obedient servant,
F. H. MACPHERSON,
Chartered Accountant,
Auditor.

The Honorable,
The Lieutenant-Governor,
Province of Ontario,
Toronto, Ont.

Chatham, April 25, 1903.
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I have the honor to be, Sir,
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F. H. MACPHERSON,
Chartered Accountant,
Auditor.

Thos. Robinson, Esq.,
Warden County Kent,
Chatham, Ont.

Report of the special inspection, examination and audit of the accounts of the Municipal Corporation of the County of Kent.

Upon the authority of an Order-in-Council approved by His Honor the Lieutenant-Governor of the Province of Ontario, the twelfth day of November, 1902, Frank H. Macpherson, Fellow of the Institute of Chartered Accountants, of the City of Windsor, was instructed and empowered to make an inspection, examination and audit of the books, accounts, vouchers and moneys of the Municipal Corporation of the County of Kent under the provisions of Chapter 228, R. S. O., 1897.

In pursuance of the said authority and instructions, the said Frank H. Macpherson, hereby reports that he has made a special inspection, examination and audit of the various accounts of the said corporation.

The investigation is ordered upon the recommendation of the Provincial Municipal Auditor, based upon a resolution of the Council, passed in special session, dated November 8th, 1902. The special session of Council was convened by the Warden, upon receipt of the communication following:

Windsor, Oct. 25, 1902.
Frank Rankin, Esq.,
Warden Kent County,
Dover Centre, Ont.

Dear Sir,—In connection with the inspection, audit and examination of the Accounts of the Township of Romney, upon which I am at present engaged, under Order-in-Council, I have had occasion to examine the Romney Land Register in the office of A. L. Shamblean, County Treasurer.

I find that entries have been made in the Land Register showing taxes to have been paid in sums aggregating some \$2,000 in excess of the amounts entered in the County Treasurer's Cash Book, and accounted for to the Township. The discrepancy being so considerable, I think proper to at once notify you of the result of my examination, that you may take such steps as to you may seem meet to protect the interests of the County.

Respectfully,
(Sgd.)
F. H. MACPHERSON,
Pro Provincial Municipal Auditor.

Upon October 29th, 1902, the Warden suspended the Treasurer from office, pending the action of the Council.

The several matters included in and dealt with in this report are:

- A—Accounts of A. L. Shamblean, recently Treasurer, including:
 1. Areas of Taxes.
 2. Redemption of Lands.
 3. School Accounts.
 4. Administration of Justice.
 5. General Accounts.

- B—Accounts of J. C. Fleming, present Treasurer, from date of suspension of late Treasurer to Dec. 31, 1902.

- C—Accounts of County Clerk's office, including:
 1. Licenses.
 2. House of Refuge.
 3. General.

- D—Accounts of other Officials.
- E—Magistrate's Return.
- F—Financial position of the County.

- G—General Remarks.
- H—Recommendations.

The present examination covers the Accounts of the Corporation from May, 1897, down to and including the year 1902; the audit of the accounts of the latter year being under By-Law of the Corporation.

The Officials of the Corporation during the term covered by this inspection were and are:

Clerk—J. C. Fleming, to Nov. 11th, 1902; Jonas Gosnell, Nov. 11, 1902 to Dec. 31, 1902.
Treasurer—A. L. Shamblean, to Oc-

tober 29th, 1902; J. C. Fleming to Dec. 31, 1902.

ACCOUNTS OF A. L. SHAMBLEAU.

In an interim report, dated January 26th, 1903, I stated that the amount of the deficiency as far as then located amounted to between \$14,000.00 and \$16,000.00. I stated also that further additions would be made to the amount as the work progressed. Upon the occasion of the special session of Council, held in February, at which time a settlement with the bondsmen of the defaulting Treasurer was determined upon, I pointed out to the Council in committee of the whole, that although the amount discovered up to that time had not increased materially, I was just then entering upon an examination of another section of the accounts which promised further developments, but that I had not progressed sufficiently far to enable me to speak definitely as to the result. In correspondence with the solicitor I also intimated that I could not well see how a settlement could be arrived at until the completion of the audit. These are mentioned as the conditions which existed at the time of the settlement above referred to, so far as this audit is concerned.

As was pointed out in my Interim Report, moneys have been received and not accounted for in almost every department of the general revenue of the County, viz: Administration of Justice, Criminal Justice, School Grants, Police Fines, Jury Fees, House of Refuge Accounts, and Redemption of Lands. While a large portion of the moneys taken on account of receipts from arrears of taxes, considerable funds were obtained through the system of "advances" which was permitted, the Treasurer taking credit for the "advance" and again for the account in full when finally paid.

Further large sums were obtained through the cashing of cheques payable to the County Treasurer directly, or to himself in his official capacity. These were received principally on account of Administration of Justice, Grants on School Account or in payment of taxes by Loan Companies and others. Sums exceeding \$7,000.00 were secured in this way, all of which should have been deposited in the "Trust" Account.

I have not had in my whole experience, another such case of deliberate, studied, and systematic pilfering as has been developed in this investigation.

The total of the deficiency as ascertained amounts to \$23,005.16, made up as follows:

ARREARS OF TAXES.
a—Collected and unaccounted, \$12,275.95.
b—Lost through failure to collect, 38.06.
Total—\$12,314.01.

REDEMPTION OF LANDS.
a—Receipts not entered, \$387.32.
Total—\$387.32.

SCHOOL FUNDS.
a—From Prov. Treasurer, \$2,935.00.
b—Double credits—\$100.00.
Total—\$3,035.00.

ADMINISTRATION OF JUSTICE.
a—From Prov. Treasurer, \$1,312.46.
b—Deductions and advances, \$4,368.70.
c—Overpayments (doubtless refunded), \$150.00.
d—Interest, \$242.57.
e—Improperly paid, \$176.00.
Total—\$6,249.73.

GENERAL REVENUE.
a—Police Court fines, \$95.50.
b—Jury fees, \$5.00.
c—House of Refuge, \$240.53.
d—Overpayments, \$35.00.
e—Double credits, \$7.50.
f—Forged vouchers, \$100.00.
g—Not payable by county, \$50.60.
h—Deficiency in current cash, \$419.97.
i—Magistrate's fines, 4.00.
Total—\$1,019.10.
Grand Total—\$23,005.16.

Details are furnished in the schedules accompanying this report. No good purpose would be served by going too minutely into particulars, setting forth the means used and methods employed to defraud the county. I shall, therefore, refer in detail only to such as may serve to point out the necessity for changes in system, with a view to preventing as far as possible a recurrence of the present difficulty.

ARREARS OF TAXES.
The moneys collected by the recent Treasurer and unaccounted for, so far as ascertained, divided between the municipalities are as follows:—
Camden—\$24.09.
Chatham, \$1,583.48.
Dover, \$870.72.
Harwich, \$6.98.
Raleigh, \$2,642.08.
Howard, \$38.35.
Romney—\$2,209.89.
Tilbury Village, \$59.98.
Zone, \$48.59.
Total—\$12,275.95.

These sums are due the several municipalities named, and are so included in the Statement of Liabilities.

The crude form of Land Register used during the term of office of the recent Treasurer, contributed largely to the failure to detect the irregularities at an earlier date. The first instance of irregularity under this head dates back to March, 1894. To illustrate the extent of the impropriety, and the impunity with which it was carried on, mention may be made of the fact that the misappropriation of taxes on one piece of property, covering a series of years, and appearing upon a single page of the Land Register exceeded \$1,000; while the sum of takings on the page mentioned amounted to over \$2,000.00.

REDEMPTION OF LANDS.
Here, moneys were received by the

Good Dressers.

Good dressers have acquired the habit of looking to this store for their clothes. It is a good habit, too. Our garments are built by the cleverest craftsmen that have ever threaded a needle or handled a tailor's goose, and they bear the marks of exclusiveness and individuality. We can place you on the list of the good dressers of this community without charging you high prices for your clothes.

We have lots to show you that's new in Suits—Top Coats, Trousers, Hats and Caps. The new things will tell their own story, and you'll find it very interesting.

Men's Suits, \$5 to \$15
2-Pc. Suits 1.75 to 4.50
3 " " \$3 to \$6.50

We cannot show you patterns on paper. Call and see for yourself.

Meynell's
Three doors west from market,
King St.

To have all day that pleasant feeling start with

Magi Caledonia Waters
in the morning.

J. J. McLaughlin
Sole Agent
SOLD EVERYWHERE

Treasurer on account of lands redeemed, which were not included in the cash book, but when refunded to the persons purchasing at tax sale, credit was taken in the regular way.

SCHOOL FUNDS.
The annual grants from the Education Department on account of continuation classes and leaving examinations for the years 1898, 1899, and 1900, \$960, \$945 and \$915 respectively, have not been accounted for.

The cheques from the Provincial Treasurer—copies of which are now in my possession—are payable to the "Order of Treasurer of County Kent," "on account of Education" and are endorsed by A. L. Shamblean in his official capacity. Some of them bear evidence of having been paid in cash. A cheque for \$115 from Provincial Treasurer, dated Feb. 5th, 1902, payable as above is also omitted from the Treasurer's accounts.

In the years 1900 and 1902 the Treasurer takes double credit for certain payments of grants. This occurred where drafts were made upon the Treasurer with the inspector's order attached. The draft was entered as a voucher for the payment, and later on the inspector's order detached and a second credit taken, the order being put in as vouchers, all of which were accepted and passed by the auditors.

ADMINISTRATION OF JUSTICE.
A cheque for \$1,312.46 from the Provincial Treasurer, on account of the September quarter, 1899, Administration of Justice, was not accounted for. The cheque was made payable to "A. L. Shamblean, Treas. Co. Kent, account admin. Jus.," dated January 17, 1900, and is endorsed by Shamblean in his official capacity. The cheque bears evidence of having been paid to the Treasurer by law No. 174, relating to the County Bank account.

A prolific source of peculation was through the "Deductions" in connection with the "Criminal Justice Accounts." The Board of Audit issued (Sec. 9, Chap. 102, R. S. O., 1897) for the full amounts of the accounts rendered each quarter, leaving the matter of the deductions entirely in the hands of the Treasurer. It was clearly the duty of the Board of Audit to have made these deductions, before issuing the orders on the Treasurer. Failing this, it was the duty of the Treasurer to see that they were duly made, and as to him accrued the benefit, I have charged the whole amount against him. In the case of the Sheriff, that official produces his original cheques to show that all deductions in his accounts were made good by him to the Treasurer. Since 1898 none of these have been accounted for.

Continued on Page Three.

A STUBBORN COLD OR BRONCHITIS.

yields more readily to Scott's Emulsion of cod-liver oil than to anything that you can take; and if persistently used a few days, will break up the cold.

When you awake in the night choked up and coughing hard, take a dose of the Emulsion, and you will get immediate relief, where no cough medicine will give you relief. It has a soothing and healing effect upon the throat and bronchial tubes.

Sold for Free Sample.
SCOTT & DOWNE Chemists.
Toronto

The Northway Co., Ltd.

The Busy Cash Store

The Northway Co., Ltd.

Of Special Interest To You

This advertisement is an invitation for you to visit the Busy Cash Store Saturday. Do not ignore or decline the suggestion. The merchandise attractions were never so numerous and tempting. The price advantages were never so large and evident. Our plea for your preference is a practical, common-sense persuasive one. We are prepared to sell highest standard qualities for less money than others ask—but on a cash basis only. Our promises are always faithfully performed. The wonderful growth and increasing influence of this store could only come from truth-telling and honest-doing. Come Saturday. Here's a few of the many money-saving chances that await you.

DRESS GOODS—One piece only pure wool homespun suit medium weight, 56-inch wide, regular price 75c yd., Saturday, special at 50c.
Five pieces covert suitings 44-in. wide, spring weight in new flaked designs latest colorings, special per yd. 30c.
One piece Cream wool Bedford Cord, 42-in. wide, regular 50c yd., Saturday price 30c.
46-in Mohair Lustre, rich silky finish, best dyes, colors brown, royal navy, cream and black, two special lines, at per yd. 75c and 50c.

44-inch Canvas Suitings, pure wool, firm weave, bright finish, in full range of spring shades, also black and cream, a good 75c quality, special at a yd. 50c.

FRONT SPECIAL—40 pcs. extra wide, heavy prints, large range of light and dark colorings, choice patterns, guaranteed dyes, regular value, 12½ yd., special Saturday 10c.

12½c. LINEN TOWELLING at 8c. YARD—400 yards extra quality pure linen Scotch and Irish Crash Towelling, bleached finish, 17 in. wide, our best 12½c. qualities, special Saturday, a yd. 8c.

10c. MUSLINS at 5c. YARD—500 yards fine imported White Muslins in fancy lace stripes, 12 patterns, regular 10c. yd. special Saturday, 5c.

\$1.50 WHITE QUILTS at \$1.12½c. EACH—65 only fine heavy honeycomb quilts, soft, pure bleached finish, extra large size, overlock edges, very choice designs, good value at \$1.50 each, special Saturday, \$1.12½c.

A LINEN TOWEL BARGAIN—65c. Doz. Huck Towels, pure Irish Linen, sizes 20 in. by 40 in., fringed and hemmed ends, fine firm quality, regular 35c. a pair, Saturday each, 12½c.

MEN'S HEAVY COTTON SOX, seamless feet, double heels, and toes, elastic rib top, in mixed colors, special, 3 pairs for 25c.

NEW PARASOLS—An immense gathering, see these.
At 50c—Heavy twill covering, strong frame, steel rod, nobby handles, full size, a special at each 50c.

At 75c—Ladies Black Parasols, fine twill covering silk finish, steel rod, strong frame, full size, very pretty handles, matchless value at 75c.

At \$1.00 each—Ladies' parasols, full size, rich black mercerized maten covering, strong frame, steel rod, very natty handles, special each at \$1.00.

Ladies' Parasols and umbrellas, best steel frames, fine florina, silk and wool, and all silk coverings, fine steel rods, beautiful handles in natural wood, horn, gilt, silver and pearl, special each \$1.25, \$1.50, \$2.00, \$2.50, \$3.00, \$3.50 and \$4.00.

NEW SHIRT WAISTS—The largest assortment and choicest styles ever brought to the city, come in and examine them, see how little they'll cost you.

MILLINERY—15 only, trimmed hats, latest New York ideas, good assortment of styles, prepared specially for Saturday buyers at each \$3.

OUTING HATS—the largest and best assortment in the city is here—the styles and values are simply matchless—any price you wish to pay—at each, \$1.00 up to \$7.

15 Dozen beautiful Flowers and Roses, regular value up to 60c each, your pick Saturday at 15c.

RIBBONS—In every wanted width, style and quality. If you have a ribbon need this is your place to buy. You'll find our prices a little lower than at other stores.

LADIES' TAILORED SUITS fine Cheviots, homespun, Serges, Coverts and Broadcloths in black and fashionable shades, beautifully tailored, correctly finished, sizes 32 to 42 in., at each \$ 8.00, 10.00, 12.50, 15.00 and \$18.50.

LADIES' SPRING COATS—Correct styles in newest materials at each, 5.00, 6.50, 7.50, 9.00 and \$10.00.

LADIES' TAILORED SKIRTS—Stylish, perfect fitting skirts, beautifully trimmed and finished in all the newest materials assorted lengths, matchless values at each 2.48, 3.00, 3.50, 4.00, 5.00, 6.00, 7.50, 8.50 and \$10.00.

MEN'S FELT HATS—Latest styles in American Fedoras, fine grades in black and colors at each 1.00, 1.50 and \$2.00.

CLOTHING FOR MEN AND BOYS—If you want to be well and economically dressed this is the place to buy. Visit our large clothing department on second floor you will find the finest clothing for men and boys, priced a little lower than equal style and quality could be had for elsewhere.

STRICTLY CASH THE NORTHWAY CO., Ltd. ONE LOWEST PRICE

JUST WHAT YOU WANT

Things of beauty that appeal to women especially are displayed in our window this week. All women who are interested in jewelry and all men who are interested in women should see them.

AT THE SIGN OF BIG CLOCK.
A. A. JORDAN

WE HAVE ON HAND A LARGE SUPPLY OF
LIME,
CEMENT,
SEWER PIPE,
CUT STONE.

&c. All of the best quality and at the LOWEST POSSIBLE PRICES.
J. & J. OLDBRASH,
A Few Doors West of Post Office.

The Chatham Loan & Savings Co.
Capital \$1,000,000

Money to Lend on Mortgages. Borrowers wishing to erect buildings, purchase property or pay off incumbrances, can apply personally and save expenses, secure best rates and other advantages. Money advanced on day of application. Deposits of 5¢ and upwards received and interest allowed. Delinquencies penalized 5¢ a day and 5 years, bearing interest payable half yearly.
S. F. GARDNER
Manager.

We Invite Inspection
OF OUR LARGE STOCK OF FINEST IMPORTED AND DOMESTIC
TWEEDS.
MOST COMPLETE IN ALL LINES

OUR MR. WILLISON is acknowledged to turn out the best fitting and most carefully TAILOR-MADE SUITS in the city. No disputing this fact. Give us a chance to prove it.
Full line of Factory Woollens, honest and reliable, at close prices.

OUR BEAVER FLOUR is the choicest for family use.

The T. H. TAYLOR CO., Limited
Cor. William and Colborne Sts.

SOLE AGENTS IN CHATHAM FOR THE CELEBRATED
RAYMOND SEWING MACHINE

The strongest and best machine made. Easy to operate and perfect in results. A ten year guarantee given with each machine. It will pay you to see our stock of lawn mowers before purchasing. Prices and quality guaranteed.

JAS. A. KING
Morton's Old Stand.
King St., Chatham.

CANADIAN PACIFIC
SETTLERS' ONE-WAY EXCURSIONS

To Manitoba and Canadian North-west will leave Toronto every TUESDAY during March and April, 1903, if sufficient business offers.

Passengers travelling without Live Stock should take the train leaving Toronto at 1.45 p.m.

Passengers travelling with Live Stock should take the train leaving Toronto at 5.00 p.m.

Colonist Sleeper to be attached to each train.

For full particulars and copy of "Settlers' Guide," "Western Canada" or "British Columbia," apply to your nearest Canadian Pacific Agent, or to

A. E. NOTMAN, Asst. Gen. Pass. Agent, 1 King St. East, Toronto.
W. H. HARRIS, City Pass. Agent, Minard's Liniment Cures Dandruff.

GRAND TRUNK RAILWAY SYSTEM
Colonist Excursions

One way tickets at low rates on sale until June 15th, 1903, to points in Montana, Colorado, Utah, Washington, California, and British Columbia.

SERVICE TO 1 E EAST.

Leaves: Arrive Arrive
Chatham: Toronto: Buffalo: New York
12.32 a.m. 11.30 a.m. 12.05 p.m.
12.23 p.m. 12.15 p.m. 12.50 p.m. 12.33 a.m.

12.08 p.m. 12.20 p.m.
12.00 p.m. 12.35 a.m. 12.20 a.m. 12.33 a.m.

Daily. Daily except Sunday.
The Eastern Express at 5.08 p.m. has Cafe Parlor Car to Toronto; through Pullman sleeper to Montreal, and sleeper to Toronto to Ottawa.

Tickets, folders, and all information from Agents.
W. E. RISPIN, C. P. & T. A.,
115 King street, Chatham.
J. C. PRITCHARD,
Ticket Agent.

Minard's Liniment—Lumberman's Friend.

TEXT OF AUDITOR MACPHERSON'S IMPORTANT REPORT TO COUNCIL

Continued from Page Two.

ed for. Enquiry of and evidence taken from other officials goes to show that the deductions were also made good by them. In the case of "Deductions" on Constables' accounts, I have not charged the Treasurer with anything, which, on the deduction sheets, were marked as payable by the County, and there were many of these.

Again, the "advances" made to officials formed a considerable source of profit to the Treasurer, credit being taken for the advances and for the account as well. Elsewhere I deal with these matters at length, looking to the prevention of a repetition of past occurrences.

On April 24th, 1899, a warrant for \$150.00 in favor of the late Wm. Douglas, signed by the Chairman and marked "Special," was paid by the Treasurer. I am unable to find any account to represent this sum, and no such amount was afterwards refunded by the Government, as should have been the case. In any event, the Treasurer should have seen to it that the advance was retained out of future accounts, and I have made this a charge against him.

Interest, \$242.57, deducted, or which should have been deducted, from the accounts of the late Wm. Douglas, in pursuance of the resolution passed at the December, 1897, session of Council is also made a charge against the Treasurer.

Payments amounting to \$178.00, on account of services by the Clerk of the Peace in the drafting of Juries, covering 11 years, which were, in my opinion, covered by the commutation arrangement, whereby the Clerk of the Peace received \$1,000.00 per annum in lieu of the fees, are made a charge against the Treasurer.

GENERAL REVENUE.

The amounts taken or improperly retained by the Treasurer under this head, as far as no special mention, beyond pointing out of the fact, that these should all have been observed or discovered by the local auditors, the vouchers being stamped and initialed by them. It should be remembered that the accounts of 1902 had not been passed upon by the local auditors and no responsibility attaches to them for any deficiencies discovered therein.

CURRENT ACCOUNTS, 1902.

Statements in Abstract and Detail of the accounts from January 1st to October 29th—the date of the suspension of the recent Treasurer—were included herein.

ACCOUNTS OF J. C. FLEMING, TREASURER.

The accounts of J. C. Fleming,

Treasurer, from the date of suspension of the recent Treasurer, to Dec. 31, 1902, are also included and form a part of the present report.

It will be noted that the accounts for this period are not divided as to payments out of the "Trust" and "Special Trust" funds. The division of the disbursements which has been customary, involving, as it did, the use of two cash books, a division of vouchers, and the payment of accounts out of two funds, contributed to some extent to the failure of the auditors to detect the shortcomings of the former official. It is noted in almost all instances that "advances" were made out of the "Special Trust" while the regular accounts were paid out of the "Trust" fund.

I have discontinued the use of the two cash books—the practice of the Treasurer for many years. In doing this, I have still provided for the keeping of the "Trust" and "Special Trust" accounts, in conformity with the By-law. The result of the change will be greater simplicity in the keeping of the accounts, and in the presentation thereof in the annual statements; the maintaining of but one file of vouchers; and generally a consciousness and compactness of method which was impossible under the old order of things. Facility in auditing has also been kept in view throughout.

No ledger has been in use since including the year 1898. The former Treasurer stated that he discontinued the ledger upon the authority of the Provincial Municipal Auditor, upon the introduction of the Government cash book. For the information of members of Council, auditors, and any others to whom this statement has been made, it may be said that there is absolutely not one word of truth in the suggestion, and that there is not a little of evidence to justify such a statement. The Provincial Municipal Auditor considers a ledger indispensable in County matters, and there is no other County in the Province where a ledger is not kept.

The accounts of the County have been put into proper shape, and a ledger opened as of the date of Oct. 29th, 1902, and this has been brought down to Dec. 31, 1902.

ACCOUNTS OF CLERK'S OFFICE.

The usual examination of the accounts kept in the County Clerk's office has been made, including licenses, House of Refuge, etc., all of which were found correct, and details of which as regards payments appear in the Treasurer's accounts.

There is room for considerable improvement in the methods of filing documents in the Clerk's office, and



The healthy woman need not fear the change which comes as the beginning of life's autumn. It is the woman who is worn out, run down and a sufferer from womanly diseases who naturally dreads the change of life. This is the critical period of woman's life, and the prevalence of womanly diseases makes it the duty of every woman who would avoid unnecessary suffering to take special care of herself at this time.

The ill which vex so many women at the change of life are entirely avoided or cured by the use of Dr. Pierce's Favorite Prescription. It makes weak women strong, and enables the weakest to pass through this trying change with the tranquillity of perfect health.

"I have been a very healthy woman, and this time has been very hard with me," writes Mrs. Maggie Morris, of Munson Station, Clearfield Co., Pa., Box 16. "I am come to the time of change of life, and I have been sick a great deal of and, when I was in bed, and when I came out, I was so weak that I could not do anything. I got her to bring me a bottle of Dr. Pierce's Favorite Prescription, and I took it, and I feel well now. I can do all my work myself and feel well."

Dr. Pierce's Pleasant Pellets are easy and pleasant to take.

of indexing the same for easy reference. I have made suggestions and introduced changes along the lines indicated which will, I am satisfied, prove advantageous.

Accounts of Other Officials

A. T. ARNOLD, KEEPER HOUSE OF REFUGE.

I have made an examination of the accounts of the House of Refuge, covering the years 1899 to 1902, inclusive. Mr. A. T. Arnold has been the keeper during the whole term. The system of records and reporting is susceptible of considerable improvement. There is no proper record of live stock kept, whereby a sufficient check can be maintained upon the accounts. I find that services have been rendered and sales of stock made, the monies received from which have not been accounted for, as follows:

Here follow figures in detail totaling \$72.34.

It has, as well, been the habit of the keeper to retain the proceeds of sales of live stock, etc., for a considerable time before reporting them. As instances: A sale of six hogs to J. Duff, June 11th, 1902, was not reported to the committee till August 30th, the money being paid to the Treasurer same date; and a sale early in December, 1902, of \$103.00 worth of hogs to one J. Duff, was not reported until Jan. 17, 1903.

The keeper paid to the treasurer on April 24 the sum of \$72.34 found by me to have been improperly retained.

This would appear to be some conflict of opinion as to the duties and responsibilities of the inspector in maintaining a supervision over the affairs of the House of Refuge. I would suggest that the regulations be amended, defining more clearly the duties of the inspector, in this regard.

Recommendations are elsewhere made looking to an improvement in the keeping of records at the institution.

ACCOUNTS OF T. R. COOGAN, H. C.

I have inspected the accounts of the High Constable and have checked the payment of fines and fees entered therein, with the receipts of the County Treasurer's office. The monies received by the High Constable have been turned over to the treasurer with great promptness, and though not accounted for by the latter official, Shambles, to the extent reported, the High Constable held receipts in each case showing the dates of payments and amount.

ACCOUNTS OF C. L. VONGUNTEN, WARDEN IN 1901.

The pay roll of the December Session of 1901 contains an item to which attention must be called. The voucher in question is unsigned by the Clerk, and an examination reveals the fact that changes have been made in certain figures. The first of these opposite the name of C. L. Vonguten, the then Warden, the original entry in the column headed "Account" called for a payment to him of \$32.25. The figure "3" in this has been raised to "8," the sum now appearing as \$32.85. Upon enquiry, I find that the alteration in figures was made by Mr. Vonguten, and that he received the \$30.00 produced by the change.

The original account, as filed by him with the Finance committee, called for \$132.25—from which is deducted a previous payment of \$100.00 on account—and this is the amount passed by the committee. In his testimony, Mr. Vonguten explains that he made the alteration in the presence of two members of the Council—S. Somers and John Crowder, and that he did so for the reason that he had "omitted putting in a claim for extra work." He further states that he explained the matter to the members of the Council at a later session, when his action was endorsed, but that no minute was made of the endorsement, and it was not regularly passed upon by the Council.

The County Clerk (J. C. Fleming) explains that he declined to sign the pay roll upon its presentation to him because of the changes in the figures; that the taking of the amounts was discussed during a session of the Council, and that at the conclusion

of the meeting at which discussed, a resolution, asking him to sign the pay roll was handed him; that the resolution not having been passed by the Council regularly, was not acted upon by him; that he requested that the matter should be dealt with by the Council; and that no account at any time had been filed with him, as Clerk, showing how the extra \$50 was made up.

I have examined the original account and find that it includes charges for attendances at Chatham and elsewhere, and mileage as follows: June, five trips; July, four trips; August, six trips; September, six trips; October, eight trips; November, seven trips; December, one trip. The attendances having been entered with apparently commendable regularity, I asked Mr. Vonguten to furnish a statement in detail, which he was unable to do.

Until a proper account has been rendered and the matter regularly disposed of, I have charged the sum taken by Mr. Vonguten to him, and entered it as an asset of the County. Mr. Fleming is to be commended for the position taken by him in this matter.

FINANCIAL POSITION OF THE COUNTY.

Attached to and forming part of this report are statements in abstract and detail, showing the financial position of the County on December 31st last.

The available assets as of that date are \$2308.65 and the current liabilities \$38273.91, leaving a deficit in the affairs of the County of \$16,185.26. I have not included in the assets the amount of the Shambles deficiency, because of the settlement arrived at in February. The sum since received in the compromise will reduce the deficiency by the amount thereof, viz., \$8,000, leaving the net amount of deficit \$8,185.26, which sum should be provided along with the requirements for the current year.

I have not considered the question of the local municipalities in connection with the sum found to be due for arrears of taxes. This will have to be adjusted between the County and the municipalities interested.

I call attention to several matters in connection with items entered both assets and liabilities, of which the Council should have knowledge. The revenue from keep of inmates at the House of Industry is estimated. The amount due from C. L. Vonguten is included as an asset.

The item of \$26.75, cash on hand, represents a money found in the office at the date of the writer, but into possession.

Item of \$16, fines from R. Gosnell, and Huns, represents fines collected in previous years not remitted to Treasurer till January, 1903.

Taxes refunded, Nelson Everly \$104. At the tax sale of 1901, Everly bought lots 57, 58, 67 and 105, Woods survey, Dover East. Of these lots 105 and 67 were redeemed. When Everly applied for a deed he was advised that all the lots had been redeemed. His certificate was taken up by Shambles, assigned in blank, and he was paid \$20.20. There is no evidence that lots 57 and 68 were redeemed by the original owners, and Everly now applies for a deed. Before the deed can be obtained it will be necessary for him to repay the \$9.04 received by him from Shambles, and this sum should then be credited against the later's deficiency account.

The sum found to be due from A. T. Arnold for sales previous to Dec. 31, 1902, is also included.

In the liabilities an item of \$204.21 is included in the "Redemption of Lands" account, which sum has been carried along since 1891. I did not go behind the term of office of the recent Treasurer to ascertain the names of the persons or persons entitled to the sum in question. At this late date, I think it would be quite proper that the Council should pass a resolution eliminating this item from the accounts.

ARREARS OF TAXES

The arrears of taxes in the hands of the county treasurer on Dec. 31 are entered in the newly written land registers, amounts to \$2,120.07, being apportioned between the local municipalities as follows:

Chatham \$242.42.
Dover 141.56.
Howard 12.61.
Harwich 26.86.
Orford, nil.
Somerset 249.58.
Raleigh 588.90.
Tilbury East 425.96.
Zone 39.89.
Village of Tilbury 70.48.
Village of Thamesville 36.71.
Total, \$2,120.07.

Included in the above are a number of charges against properties in certain of the municipalities, which may for various reasons be doubtful of collection. While the County may be unable to recover the amounts, because of the delay or lapses of duty which has occurred, it is nevertheless responsible to the local municipalities and will doubtless be called upon to recoup the municipalities interested. The amounts in question are distributed as follows:

Camden Tp. \$13.20.
Chatham Tp. \$142.78.
Raleigh Tp. \$167.82.
Tilbury East Tp. \$275.29.
Tilbury Village \$1.03.
Total, \$310.12.

In the majority of instances the items which go to make up these sums have been dropped in the transfer of the balances from ledger No. 1 to ledger No. 2. In one case the amount was omitted to be entered from the original returns from the township; in a second case the amount was entered and later a pen drawn through it, but never paid, or if paid, not accounted for. The present owner is able to produce receipts for all the years but one in question. One of the items in Chatham township, against N. E. part lot 9, con. 2, Gore, for \$32.79 taxes of 1894, amounting with percentage to \$52.81, is owned or was rated in the name of A. L. Shambles in 1894. It is possible that this will have to be added to the sum due from Shambles.

The report then goes on to give in detail the maturity of these debts from the year 1903 to 1912. Mr. Macpherson then deals with the insurance, giving the amounts of the



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AUDITOR'S REPORT

Continued from Page Three.

made to the County Treasurer, at the date of imposition of the fine; these have since been received.

GENERAL REMARKS.

As stated in the Interim Report, dated January 26th, 1903, the causes principally contributing to the default were:

1. An altogether inefficient annual audit.
2. The crude form of Account Book in which the arrears of taxes were recorded.
3. The entire absence of check as between the officials of the local municipalities and the County.
4. An insufficient internal check in the office of the County Treasurer.

To these may be added:

5. The absence of a Ledger.
6. The failure of the Board of Audit to deduct from the warrants which included the recharges, the deductions upon which the recharges were based.

The following matters coming under my observation appear to call for special comment:

TREASURER'S OFFICE.

I note many payments in the "Special Trust" account which have been made upon an insufficient or improper endorsement. Members of Council are largely the offenders in this. Cheques are issued in favor of persons living out of town and these are endorsed by the Council for the district in which the person happens to live. The Treasurer should decline payment to a Councilor, unless upon presentation of an order from the person entitled to receive the money, which order should be attached to the cheque or warrant. In a regular audit, I should oblige the Treasurer to obtain an acknowledgment from the persons to whom the cheques were made payable, before I would pass the voucher. There is no suggestion that all past payments of this character have not reached their destination. The practice, however, is irregular, and should be discontinued.

In my examination I observe that many amounts have been paid by the Treasurer, without any authority whatever, some of which should not have been paid out under any circumstances; and others that should first have been passed upon and certified either by the Board of Audit, the Council, or a Committee.

As an instance, I may mention that the former Treasurer bought and paid for out of current funds, within the last few years no less than eight fountain pens, and ten knife erasers. The pens ranged in price from \$5.00 down to \$1.50; the knife erasers from \$1.50 to 75c.

All accounts for supplies and stationery for the Treasurer's or Clerk's office should be paid for through the Clerk's office, after being certified by the proper official and passed upon either by the proper Committee or the Board of Audit. Accounts from members of the Board of Audit should be certified by the Chairman previous to payment. Advances to Councilors, Constables and others should be strictly prohibited, except such as are made in compliance with section 11, chapter 102, R. S. O. 1897. Insurance premiums should be paid through the County Clerk's office upon presentation of account, certified by the Treasurer, as to delivery to him of Interim or Renewal Receipt, and rate.

The salary of the Matron of the House of Refuge, has always been included in the cheque of the Keeper. I have been unable to find any authority of the Treasurer for payment of this sum to the Keeper. I have had prepared and executed, by my knowledge by the Matron of the receipt by her through the Keeper, of all salary earned to date, and included in this is authority to the Treasurer to make the monthly payments of salary to the Keeper until further notice.

The same remarks are applicable to the Matron of the Gaol and as well to the Turnkeys. The salaries of all these have been included in one monthly cheque to the gaoler. I have advised the Treasurer either to put these in the form of a pay roll, or to issue individual cheques, no roll, or proper vouchers may be had.

While the method of payments mentioned in the foregoing two paragraphs has worked no injury to the County, to my knowledge, the changes recommended are those of ordinary business precaution.

Doubt has arisen as to whether the fees for selection of Jurors which would ordinarily fall to the Clerk of the Peace, are included in and form part of the duties covered by the commutation arrangement made with the Clerk of the Peace. This should be determined at the next session and a By-law based setting forth in detail the fees covered by the commutation. In my report, the report of January, 1892, covering an arrangement with the late William Douglas would be the better of renewing with his successor in office.

I note that, notwithstanding the provisions of the By-law which pro-

vides that local municipalities shall pay County rates into the County's Bankers, remittances are in some instances, made to the County Treasurer. While no loss resulted from this omission to pay direct to the Bank, it would be well if the Clerk were to prepare and forward to the local municipalities a copy of the By-law containing the provisions mentioned, with the request that the Councils pass a resolution directing the Treasurer to comply with the County By-law.

Cheques signed by the Warden and Clerk for arrears of taxes, and for payments generally, are allowed to remain in the cheque book until called for by the persons interested. While there is no particular objection to this, in the case of the payees living in Chatham, I would suggest that where the payments are made to the local municipalities or to others outside the city, the cheques be promptly remitted by the Clerk. The cheques should be countersigned by the Treasurer and entered in his books, before being forwarded by the Treasurer. Just previous to the close of the fiscal year, the Clerk should make a point of clearing out all signed cheques in his possession, rather than have a lot of outstanding liabilities in the nature of cheques signed but not delivered. On December 31, 1901, there were outstanding liabilities largely of this character, amounting to over \$2,650.00 not taken to account by the auditors.

There appears no record whatever in the Treasurer's office of the deeds issued from time to time in connection with the land tax sales. A large number of sales in the Sale Register bear no evidence either of redemption or of the issue of a tax deed. To ascertain the position of these properties I have searched in the Registry Office, and have entered against such as have been closed by issue of deeds, the date as found in the Registrar's books. I have endeavored to communicate with the purchasers where the addresses could be obtained to see if the properties have been redeemed. In a number of instances, I find that there has been the case and I have included these in the amount due from the recent Treasurer. To provide a permanent record, I have introduced a form of tax deed with counterfoil, upon which is entered a description of the property sold and all other particulars required by the Statute. These, and the deeds are numbered, and every number must be accounted for. Similarly all certificates and receipts, issued by the Treasurer, have been numbered, and each must be accounted for. The loss occasioned by the taking of the cheques received from the Provincial Treasurer on account of continuation and leaving grants suggested the inclusion in the Annual Reports of the Inspectors for the year, of statements showing the distribution of the Government Grant for continuation and leaving classes as between the several schools. I would further suggest that the statement now furnished by the Inspectors to the County Treasurer, be made in duplicate, the second copy, to be delivered to the County Clerk, who shall file the same for the use of the auditors.

HOUSE OF REFUGE ACCOUNTS.

A detailed record of all bills and accounts should be maintained by the Keeper of the House of Refuge for checking purposes. In the ledger in which to enter these should be obtained, and the Keeper instructed to enter as they are presented, all bills and accounts against the institution. These should be exact copies, as to items, and accounts as sent on to the Committee, and a notation should be made against each, of the date when passed by the Committee. A proper farm record should be maintained at the House of Refuge, which should be entered in ledger form all material or stock at present upon the farm. Additions to these either by purchase or natural increase will be a debit, and sales, deaths or consumption upon the place, a credit. The balances will thus represent the stock on hand, which must be verified by inventory at regular periods.

ARREARS OF TAXES.

There has been absolutely no check as between the local municipalities and the County Treasurer's office in respect of the collection of arrears of taxes. It may not be amiss if I quote from a report sent to the County Clerk by the County Treasurer, in June, 1891, to show that this official had knowledge at that early date, of the looseness which prevailed, and that he then pointed out the opportunity which existed for grossly irregularities. The paragraph reads:

"Your honorable body must bear in mind that no audit has been made of the Wild Land Tax since the formation of the County in 1855, a portion of any auditor's work very much neglected for it is a duty which any Treasurer can use money that would not be discovered in a general, or such faulty auditing as has been the custom to be done in this office, and would recommend that most efficient auditors should be secured and kept permanently at the work from year to year."

I have provided for a system of reports between the officials of the minor municipalities and the County, which, if carried into effect, will at least put the County Treasurer in possession of information as to the amounts remaining uncollected in the hands of the County Treasurer from time to time, or if collected then not accounted for.

To properly carry into effect the scheme proposed, the co-operation of the municipalities is requisite and necessary. The system is as follows:

1. Each Township or Municipality returning arrears of taxes to the County Treasurer for collection, to obtain a Land Register, the counterpart of the one now in the County Treasurer's office.
2. The Land Register to be written up showing the taxes and percentages uncollected as on December 31, 1902.
3. This book to be kept by the local Treasurer.
4. Upon receipt by the local Treasurer of the Clerk's returns of non-resident taxes (a duplicate of one forwarded by the Clerk to the County) the Treasurer to enter in the Land

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Shirt Waist in fancy vestings, \$1.35 up. Fine white lawn waists, tucked and inserted, just in, from \$1.00 up. Working Waists colored or black, 50c.

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Summer weight, every style vest, 5c, 8c, 10c, 12c, 15c, and up. Women's knit Summer Drawers, 25c.

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Special Ribbed Hose, heavy, 10, 15, 25c

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See table of White Fancy Waistings, fashion favorites—35c, 30c, and 25c. yd. All the newest weaves in Woolen Waistings to enwrap and rapture you.

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A line of chic jaunty Spring Hats with straw braid on edge of brim, velvet straps and binding for 80c. Special Street Hats in burnt straw, navy, castor, brown and white. Children's Flip Hats for \$1.25 and up. New Flowers and roses in profusion.

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2 yards wide, 2 1/2 yards long, for \$9.00. The celebrated No. 1 Standard is for \$1.00. Marseilles Spreads, imported direct, 95c and \$1.50.

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RESIDENCE 25.

Register, the taxes returned against the several properties.

5. Similarly, upon receipt by the local Treasurer of the Collector's return of uncollected taxes, he shall prepare his return of taxes to the County Treasurer, in duplicate. The original he shall forward to the County official. From the duplicate, he shall enter in the Land Register the taxes so returned against the several properties.

6. Upon May 1st in each year, the County Treasurer shall prepare a statement, showing in detail the percentages added to the several properties, a copy of which he will forthwith mail to the local Treasurer.

7. Upon receipt thereof, the local Treasurer will post to the debit of the several accounts in his Land Register, the percentages so added by the County Treasurer.

8. The County Treasurer will as early as possible after January 1st and July 1st in each year, forward to the local Treasurer, a statement (upon the form supplied) showing in detail the amounts collected during the preceding half year, together with a cheque in settlement thereof.

9. The local Treasurer will, immediately upon receipt of this statement, enter to the credit of the several accounts upon which the taxes have been paid, the amount as stated by the County Treasurer in his report.

10. When for any reason, taxes are written off by resolution of the Council of the local municipality the Clerk is to furnish the Township Treasurer with a duplicate of the resolution forwarded to the County Treasurer, when the local Treasurer will, in his Land Register, on the credit side, make the following entry: "Written off by resolution of Council dated..... 1903."

11. Immediately at the conclusion of a sale of lands for arrears of taxes, the County Treasurer to forward to each local municipality, a statement, showing the properties disposed of and the sum realized, making specific mention of any properties that have not brought the full amount of taxes charged against them. This statement to be accompanied by a cheque covering the proceeds of the sale. The local Treasurer will credit such property included in such return, making an entry under the proper date as follows: "By Tax Sale, 1903, \$....." In case the property be sold for less than the taxes against it, a further entry will be needed to balance the account, viz.: "Loss on realization at tax sale (1903) \$....."

12. The County Treasurer to forward to the local Treasurer a duplicate of his return to the Clerk of occupied lands to be placed upon the Collector's Roll; upon receipt of which the local Treasurer will make an entry upon the credit side of the Land Ledger, viz.: "By returned to Clerk, Roll 1903, \$....."

13. Immediately after the 1st of January in each year, the County Treasurer to forward a statement in detail, of all uncollected taxes appearing in the Land Register as at December 31st, previous, to the Clerk of the local Municipality, which statement the Clerk shall deliver to the auditors.

Forms for the several returns required to carry out the procedure here outlined, have been furnished. The returns of the uncollected taxes come into the County Treasurer's office, in the majority of instances, in a crude form, and with insufficient particulars. Forms of returns giving the necessary information can be obtained from the publishers of Municipal forms, and I would suggest that the County might supply these to the local municipalities in order to provide that uniformity which is desirable.

I have entered into considerable detail in the foregoing, so that the officials of the local municipalities may not experience difficulty in putting the new procedure into practice. All the returns received by the local

FISHING OUTFITS

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BRISCO'S
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Bicycle Repairing and Supplies.

This paper is printed with the Queen City Printing Ink Co's Ink, Cincinnati, Ohio. A. Wunn, 1st, Representative.

Advertisers should bear in mind that the Daily and Weekly Planet reach 5,000 families every week.

Tilbury Village—Rolls of 1896 and 1898; both late; loss \$17.02.

Thamesville—Late only with 1902 Roll; loss \$3.01.

Orford—Late with Rolls of 1896, 1891 and 1893; loss \$15.42.

Zone—Rolls of 1891 and 1893; loss \$36.99.

ADMINISTRATION OF JUSTICE ACCOUNTS.

In view of my findings in connection with the Administration of Justice and Criminal Justice accounts, changes in the procedure are not only desirable but imperative.

The practice heretofore has been: All accounts pertaining to Criminal Justice (accounts which are wholly payable by the Province) are first presented to the Board of Audit. Such as are passed upon favorably by the Board, are paid forthwith by the County Treasurer, upon the strength of a warrant or order signed by the Chairman of the Board and by the Clerk of the Peace, (acting as Secretary). The Treasurer immediately prepares a schedule of these which is forwarded together with the original accounts to the Provincial Treasurer's Department, where an audit is made by officials of that

Continued on Page Eight.

Silk Lustre Sale

At Less Than Value

AT 25c

Black White Cream Cardinal Navy Pink Light Blue

Choice for 25 cts.

See our special Silk Lustres in Cream, Navy and Black at 50c and 75c.

THIBODEAU & JACQUES

INVISIBLE PASSING.

HAROLD BEGBIE HAS A CHAT WITH
SIR OLIVER LODGE.

**Achievements of Physical Research—The
Mighty Atom—The Election and How
It Is Made Real to the Ordinary Man
—The Great Misunderstood—The In-
visible Is Passing to Modern Science.**

I found myself at dinner the other night seated next to the man who first set Europe thinking of wireless telegraphy. Oliver Lodge is not merely a likeness, but he is the express image of Lord Salisbury twenty years ago; a huge, massive creature, with mountainous head, quiet, cautious, and watchful eyes under a great dome of brow; the same stoop of the head, as though under its own great weight, and the same curious effect of the hair growing outward from above the sloping neck and high, broad shoulders. If Sir Oliver cared to flour his iron-gray beard and to brush his hat the wrong way, I am convinced he might walk into the House of Lords and tell the peers that the British Constitution is not adapted for business purposes.

Our talk began about "electrons," those invisible charges of electricity which are said to be the ultimate subdivision of the atom—the last thing in matter, I asked for some kindergarten figure that would make the electron real to me.

The professor stroked his beard. "Imagine," said he, speaking with incisiveness, as becomes the head of Birmingham's University, "a church 200 feet long, 80 feet wide, and 50 feet high, and scattered throughout the interior of this a thousand electric charges, each the size of the ordinary full-stop of a newspaper. That is how electrons feel inside the atom!"

"Room enough for each to expand into quite a handsome semi-colon," I said.

"Yes, there is plenty of room; but they occupy the atom, nevertheless, as soldiers occupy a country; they make it impenetrable by reason of the forces they exert. They are violently morose!"

"And this electron is really the last thing in matter?"

"So far as we know. Splendid work by J. J. Thomson of Cambridge and others has helped us to our present knowledge on the subject."

"You haven't got to the last thing in the spiritual kingdom at present?"

"I am not sure that we have got hold of the first."

I said how great and comforting a thing it was that physical research should be in the hands of such men as himself, Sir William Crookes, Mr. Arthur Balfour, of Barratt, and the Bishop of Exeter.

"For the life of me," said Sir Oliver, "I cannot understand the man in the street's attitude toward the Physical Society. Why is it that the man of business and the man of hard-headed sense regard the physical investigator as a ghost-hunting crank? Are we to stick to the visible world, and leave the invisible out of account? Is the optic nerve to be the hunch-pin of the wheel of progress?"

If so, let astronomy stick to the 6,000 stars visible to man's eye, and forget the 100,000,000 revealed to us by the telescope and the photographic film. Even our dear little friend the electron must go, and the sternest materialist will have to go into mourning for his atom—though lost to sight, to memory dear, with a vengeance."

The professor has a shrewd humor—another likeness to Lord Salisbury.

The Great Misunderstood.

"No, a great deal of nonsense is talked about things invisible. Physical science has long been groping and stumbling in that world, and physical science is only following its example. The modern tendency of science is toward the invisible kingdom. The more we exhaust the physical world the fuller our hands become of ions and electrons, the more shall we find ourselves pushed into the other territory. Science (is something like poor Jo—no my friend in Birmingham—to whom the policeman of progress is continually approaching with his order to move on."

"Science is not unlike poor Jo in other respects. It has had rather a rough time of it in the world. The Church did not go out of its way to be kind at the start, and it has never been a very enthusiastic godmother. And, mark—every branch of science has been ridiculed at its beginning so that we must not expect physical science to appeal so forcibly to the popular imagination as a novel by Mr. Hall Caine or the servant problem. Nevertheless, I cannot see why the man in the street, the man in the omnibus, and that extraordinarily brilliant fellow, the man in the club, should despise the Physical Society in a single word as 'cranks.' If he would take the trouble to read our proceedings or get a talk with Alfred Russel Wallace, he would discover that there really are some things in the world which no fellow can understand."

"And, you see, the Physical Society has demolished more superstitions and laid more ghosts than any other body in the world! So it is a little unfair of our good-natured friend, the man in the street, to rail and sneer and shrug his shoulders. He has got to recognize, sooner or later, that physical research—that is to say, inquiry into the occult phenomena of existence—is as much a science as surgery or botany."

"You think that the sympathy of the world is necessary?"

"Not positively necessary; but the sympathy and thought of the world is a propelling energy, and the phenomena only occur to human beings, so they are an essential factor in the problem. If there was more of this sympathy at the back of learning, for instance, the Treasury would be empowered and compelled to do more for higher education. It is one of the big pitfalls of life that Englishmen do not devote a portion of their extra-

ABSOLUTE
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Must Bear Signature of

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See Fac-Simile Wrapper Below.

Very small and as easy
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LITTLE
LIVER
PILLS.FOR HEADACHE.
FOR DIZZINESS.
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FOR TORPID LIVER.
FOR CONSTIPATION.
FOR SALLOW SKIN.
FOR THE COMPLEXION.PURELY VEGETABLE. No
Harmful Ingredients.

CURE SICK HEADACHE.

ordinary zeal for religious dissension and party politics to the unifying cause of knowledge. We ought to have grown out of bickering by this time; everything that splits the country or divides its energy is to be deplored. Unify, unify. We want an intellectual Bismarck in this country—a man to bind up all the disintegrating forces into one body pushing straight ahead for truth."

Toward the Invisible.

"And the tendency of science itself is toward the invisible?"

"Yes, you call it the invisible, but you might equally call it the unmeasurable. Our sense organs are very limited in their scope, and scientific study enables us to transcend them in all sorts of directions. I should call it the insensible—unless that is ambiguous; the insensible which is as much part and parcel of existence as the sensible."

"Astronomy, you see, is more and more studying the vast universe of invisible stars, and the invisible ether is now harnessed to the service of man. Why should we stop here? It isn't as if physical research went outside the world in quest of mysteries; the mysteries are here, all about us, as densely populated as the atom is with electrons. You may turn the blaze of the sun into a key for unlocking the mysteries of winds and waves, rain, hail, rivers, and all the manifold activities of the earth; but you will have to blow into that orifice till your cheeks crack before you will get it to turn in the lock of life. Science, so far, remember, cannot account for the life of the simplest cell barely visible under the microscope."

"And the search now is for the master key?"

"Well, we have examined the lock pretty thoroughly, and I think it is about time we cast about for the key."

"That is the tendency of modern science?"

"We are moving on."

"It would be well to hammer this fact upon the public consciousness; it helps to exalt life."

"Sympathy is a great force."—Harold Begbie in London Mail.

Learn to attend to your own business—a very important point.

It takes a woman to make a man feel his want of importance.

All philosophy lies in two words—"sustain" and "abstain."

Some men can't help showing their contempt for other men's opinions.

Boils were so painful
could not sleep
at night.

APPEARED ON NECK, LEGS
AND ARMS.

Burdock
Blood Bitters
CURED THEM.

It is well-known to all that bad blood is the direct cause of all skin diseases and it is necessary for the blood to be cleansed before the eruptions will disappear. For this purpose there is nothing so equal as Burdock Blood Bitters as the thousands of testimonials we have on hand will testify.

Mr. Willard Thompson, McNeill's Mills, P.E.I., writes us as follows: "I wish to state to you what Burdock Blood Bitters has done for me. Some time ago my blood got out of order and many boils appeared on my neck, legs and arms. They were so painful that I could not sleep at night. After having tried many different remedies without any success, I finally decided, on the advice of a friend, to use Burdock Blood Bitters. Before I had quite used two bottles the boils had completely disappeared, and I wish to emphasize the fact that I think Burdock Blood Bitters the best blood purifier on the market to-day."

INSURANCE IN CANADA.

The Year's Statistics of Fire and Life Insurance.

During the year 1902 the net cash for premiums received by fire insurance companies amounted to \$10,636,553, an increase of \$986,205 as compared with the previous year. Of the aggregate sum \$2,117,041 was received by Canadian companies, an increase of \$359,631; \$8,519,512 by British companies, an increase of \$351,472, and \$1,572,593 by American companies, an increase of \$986,205. The gross amount of policies, new and renewed, totalled \$809,684,167, as against \$821,522,854 for the previous twelve months. This amount was made up: Canadian, \$222,780,100, a gain of \$51,886,065; British, \$556,692,825, a gain of \$14,550,593; and American, \$120,211,152, a gain of \$11,724,625. The net amount at risk at date (31st December) was \$1,083,709,935, being \$45,022,316 more than in 1901. It is divided as follows: Canadian, \$255,049,293, an increase of \$33,292,656; British, \$694,660,515, an increase of \$169,587; American, \$133,999,827, an increase of \$11,560,073. The amount paid for losses aggregated \$4,158,958, being a decrease of \$2,615,998, as compared with the year previous. The losses were apportioned as follows: Canadian, \$870,722, decrease \$139,177; British \$2,725,648, decrease \$2,164,544; American \$562,588, decrease \$313,277.

The following is an abstract of the business done by life insurance companies in Canada for the year 1902: Total premiums, \$17,143,561, increase, \$1,953,707; Canadian companies, \$10,099,762, increase \$965,872; British companies, \$1,415,278; increase \$68,607; American companies, \$5,628,526, increase \$919,228. Net amount in force, \$508,794,371, increase \$45,025,327; Canadian, \$308,205,453, increase \$23,520,832; British, \$41,435,454, increase \$1,219,268; American, \$159,158,464, increase \$20,285,237. Claims paid (including matured endowments), \$6,907,445, decrease \$274,913; Canadian, \$3,555,281, increase \$96,919; British, \$803,498, decrease \$68,428; American, \$2,708,581, increase \$187,928.

THREE-CENT FARES.

Analysis of the Toronto Street Railway Report by Chicago Paper.

Discussing the annual report of the Toronto Street Railway Company, The Public, printed in Chicago, says the report shows that the service could be furnished at a profit upon a straight three-cent fare.

"As the number of passengers carried was 44,437,678, the gross earnings at three cents straight, without considering the increased patronage in consequence of the lower fare, would have been \$1,333,130. Against this the operating expenses, as reported, were \$1,015,361.32, which leaves a balance of \$317,769 as gross profit. The outstanding bond amount to \$3,473,873.83, over two-thirds of which bear 4 per cent. interest, and the remainder 6 per cent. The interest is accordingly about \$170,000. This would reduce the net profits to \$147,769, which, without any provision for sinking fund, would allow only 2 1/3 per cent. on the stock as reported. But the stock as reported is understood in Toronto to be fictitious. The bonds—\$3,473,873—are said to have paid for the road. Upon that assumption there would be no necessity for dividends, and the whole \$147,769 could be put into a sinking fund for paying off the bonds. At that rate it would take less than 25 years, without considering the interest earning power of the sinking fund."

Col. Pridoux's Career.

The London Chronicle says: Col. Pridoux, who has prepared a bibliography of Robert Louis Stevenson's works, has had an interesting and feverish career as a political officer under the Government of India, and has been on many delicate missions in his time. When he went on the famous official visit to King Theodore of Abyssinia in 1865 he was among those who were "run in" by that erring ruler, and suffered a couple of years in captivity. He is said to have been in with the relief, Colonel Pridoux is not new to book work, and he has already had to do with bibliographies of Coleridge and of Edward Fitzgerald, and he is understood to have made a very complete and comprehensive list of Stevenson's work in all forms.

Florence Nightingale.

Florence Nightingale, the heroine of the Crimean war, the woman whose self-sacrificing generosity was the inspiration for the foundation of the Red Cross Society, is living at the ripe old age of 83 in London. She was visited by the King and Queen the other day, when they inspected Woolwich Hospital. Though feeble, her mind is as active as ever. She is the mother of the modern trained nurse. Her services for the wounded and disease-ridden soldiers at the Crimea will be an inspiration to noble minded women for all time. She battled with fever and disease and won the tardy British Government of the day to a realization of their barbarity in neglecting to provide doctors and nurses for a huge army in the field.

"You Imbecile!"

Another story illustrates the foolish eagerness with which a member will grasp at a suggestion when he is floundering for his word. The representative—for Pedunk, let us say—was on his feet tearing off a few yards of sonorous platitudes and furious triteness. He had come to the point where he was saying: "This fair Canada of ours, which extends from the Atlantic to the Pacific, you imbecile!"

"To the Pacific, you imbecile!" prompted his despatch.

"To the Pacific, you imbecile!" And in the impassioned of oratory he wondered why the House laughed until the ceiling shook.

WOMEN DREAD, MEN HATE.....

HOUSECLEANING

No cleaning day dread or hate, in a house where A. H. Patterson's Brushes, Paints, Oils and Scrubbing, Mopping and Paint Brushes are used, and where the New Rogers Stain Floor Finish makes pine floors look like hard wood, whether painted or not, and makes old floors look like new. No oil, no wax or no shellac needed with it. It's a great surprise to every person who has used it. Do not pay the high prices you have been paying for paints which do not last but go to

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And get the guaranteed ready mixed paints and varnishes. He can save you money.

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GOLDENVINE PEAS, JAPANESE BUOKWHEAT, MAMMOTH CLOVER, RED CLOVER, TIMOTHY.

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ESTABLISHED 1817.

Capital (all paid up)\$12,000,000
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Drafts bought and sold. Collections made on favorable terms. Interest allowed on deposits at current rates in Savings Bank department, or on deposit receipts.

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Manager Chatham Branch.

STANDARD BANK OF CANADA

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Branches and agents at all principal points in Canada, U.S. and Great Britain. Drafts issued and notes discounted. Savings Bank Department deposits (which may be withdrawn without delay) received and interest allowed thereon at the highest current rates.

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Cut Your Fuel Bill

By Using a

Gas Cooking Stove

You will save the cost of the stove in a short time. Hundreds of users in this city have proved it. No unnecessary labor or discomfort.

Stoves of all sizes for Sale on Easy Terms.

THE CHATHAM GAS CO
Limited.

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BUILDERS'

MATERIAL

Of all kinds always on hand. Our stock of LUMBER, LATH, SHINGLES, DOORS and SASH is complete. We expect a large cargo of CEDAR POSTS this week. This is the first consignment of 40,000 posts.

We carry a complete line of BUILDERS' HARDWARE, PAINTS, OILS and GLASS.

Give us a call. Phone 52.

Blonde LUMBER MANUFACTURING CO.

Builders and Contractors

Lime,

Cement AND

Cut Stone.

We keep this best in stock at right prices.

JOHN H. OLDERSHAW,

Thames Street,
Opposite Police Station...

Radley's

Cough

Cure

25c per Bottle

Is the best preparation on the market for Coughs and Colds.

Ask for Minkard's and take no other.

SURPRISE SOAP

is
Pure Hard Soap.

DENTAL.

A. A. HICKS, D. D. S.—Honor graduate of Philadelphia Dental College and Hospital of Oral Surgery, Philadelphia, Pa., also honor graduate of Royal College of Dental Surgeons, Toronto. Office over Turner's drug store, 20 Matherford Block.

LODGES.

WELLINGTON Lodge, No. 46, A. F. & A. M., C. R. C., meets on the first Monday of every month, in the Masonic Hall, Fifth St., at 7:30 p.m. Visiting brethren heartily welcomed.

ALEX. GREGORY, Sec. F. D. LAURIE, W. M.

LEGAL.

J. B. BARKIN, K. C.—Barrister, Notary Public, etc., Victoria Block, Chatham.

SMITH & GOSNELL—Barristers, Solicitors, etc., Harrison, Hall, Chatham; Herbert, D. Smith, County Crown Attorney; B. L. Gosnell.

W. F. SMITH—Barrister, Solicitor, etc., Office, King Street, west of the Market. Money to loan on Mortgages.

J. B. O'FLYNN—Barrister, Solicitor, etc., Conveyancer, Notary Public, Office, King Street, opposite Marquette's Bank, Chatham, Ont.

WILSON, PIKE & GUNDY—Barristers, Solicitors of the Supreme Court, Notaries Public, etc., Money to loan on Mortgages, at lowest rates. Offices, Fifth Street, Matthew Wilson, K. C., W. E. Gundy, J. M. Pike.

HOUSTON, STONE & SOANE—Barristers, Solicitors, Conveyancers, Notaries Public, etc. Private funds to loan at lowest current rates. Office two doors east of Standard Bank—Upstairs!

M. HOUSTON, FRED STONE, W. W. SOANE.

MEDICAL.

DR. GEORGE MUSSON, HOMOEOPATHIST, FIFTH ST., CHATHAM

DRS. HALL & BELL, Wm. M. Hall, M. D., Chas. C. Bell, M.A., M.B., Tel. Residence, 173, 1, M. Dublin, Office—Sixth St., next to Fire Hall, Office Hours—9 to 12 a.m., 2 to 4 p.m., 7 to 9 p.m.

DR. OVENS OF LONDON, Surgeon, Oculist and Specialist Eye, Ear, Nose and Throat, will be at Chatham, Saturday, Jan. 24th, Saturday, Feb. 28th, Saturday, Mar. 28th, Saturday, Apr. 25th, Saturday, May 20th, Saturday, June 27th, 1903. Glasses properly fitted. Office at Raleigh's Drug Store.

L. E. CURL, OSTEOPATHIC PHYSICIAN, SPECIALIST IN CHRONIC DISEASES, Examination Free. Office, Sixth street opposite Fire Hall. Hours—8 to 12 a.m., 1 to 5 p.m., 7 to 9 p.m.

THE GIBSON PICTURES AT THE GIBSON STUDIO, Cor. King and Fifth Sts., CHATHAM.

NEW Tinsmith and Plumbing SHOP, The undersigned has opened up a Tinsmithing and Plumbing Shop on 4th Street, nearly opposite the Catholic Church, where he is prepared to do all kinds of tinsmithing and plumbing. Estimates cheerfully given.

CHAS. GOSNELL, Fourth St. BEST ROUTE TO THE EAST, For a quick, comfortable, and satisfactory way to reach New York or Boston from Chatham, we would recommend the Wabash-West Shore route. See Mr. Rispin, King Street.

The milk of human kindness is the only kind we know of that doesn't want to be strained.

A WORD TO WOMEN.

Any sick woman is invited to consult by letter with Dr. R. V. Pierce, chief consulting physician of the Invalids' Hotel and Surgical Institute, Buffalo, N. Y. In an active practice of more than thirty years, assisted by a staff of nearly a score of associate physicians, Dr. Pierce has treated and cured over half a million women. All diseases peculiar to women are treated with success. This consultation by letter is absolutely free. Every letter is treated as strictly private and answered promptly, giving the best of medical advice. All answers are sent in plain envelopes bearing on them no printing of any kind. Write without fear and without fee to Dr. R. V. Pierce, Buffalo, N. Y.

There is nothing in the universe that I fear, but that I shall not know all my duty or shall fail to do it.

I was Cured of a bad case of Grip by MINARD'S LINIMENT.

Sydney, C. B. I was Cured of Loss of Voice by MINARD'S LINIMENT.

Yarmouth. I was Cured of Sciatic Rheumatism by MINARD'S LINIMENT.

Burin, Nfld. Knowledge is the only fountain of the love and the principles of human liberty.

A WARNING. To feel tired after exertion is one thing; to feel tired before is another. Don't say the latter is laziness—it isn't; but it's a sign that the system lacks vitality, is running down, and needs the tonic effect of Hood's Sarsaparilla.

It's a warning, too,—and sufferers should begin taking Hood's at once. Buy a bottle to-day.

When you're out of a job yourself you think you can appreciate another's position.

TO CONTRACTORS

Sealed separate or bulk tenders will be received until noon May 1st, for the erection of a three-story brick addition to the factory of M. Campbell Co. Plans and specifications can be seen at the office of T. J. Rutley & Son.

The lowest nor any tender not necessarily accepted. The tenders to be addressed to the undersigned and left at the office of the architect, M. CAMPBELL, MFG. CO.

TO CONTRACTORS

Sealed separate or bulk tenders will be received by the undersigned until noon, Saturday, May 2nd, for the erection of an addition and alterations in the Garner House, plans and specifications can be seen at the office of T. J. Rutley & Son, architects.

The tenders to be addressed to the undersigned and left at the office of the architect, M. CAMPBELL, MFG. CO.

TO CONTRACTORS

Sealed separate or bulk tenders will be received at the offices of the undersigned architects, addressed to W. F. Robertson, Esq., marked tender for church at Valetta, up till 7 o'clock p.m., Friday, May 15th, next, for the erection of a brick Presbyterian Church. Plans and specifications to be seen at the offices of the architects, and at the residence of the secretary of the Building Committee, on and after Thursday, April 30th, 1903.

The lowest or any tender not necessarily accepted. Building Committee provides all building stones, bricks and sand, delivered. James Ross, Esq., Chairman; W. F. Robertson, Esq., Secretary Bldg. Com.; J. L. Wilson & Son, Architects, Chatham, Ont.

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SON OF NOVA SCOTIA

HON. JOSEPH HOWE THE GREATEST ORATOR B.N.A. HAS PRODUCED.

Began Life as a "Printer's Devil"—His Wonderful Oration at the Detroit International Commercial Convention—A Famous Libel Suit in Which He Defended Himself—Confederation Fight.

"I shall depend upon the sober second thought of my countrymen to come right at last, and do me justice, and I hope that justice will be done, me by-and-by," said Joseph Howe. After the neglect of 30 years, the province which he loved so well is about to erect an enduring monument to his memory. Nova Scotia, boastful that she has been the birthplace of more great men than any other province, has proved singularly callous to her famous son. Worshipping him at first, some men turned their backs on him, and heard his name with hisses. The act which would be considered by Canadians to-day the wisest in the career of Howe was the sin which his enemies could not forgive. Howe opposed Confederation, therefore Canadians are unmindful of his claims upon their respect and honor; Howe accepted Confederation, so a fact in Nova Scotia hated him.

Greatest Canadian Orator. Joseph Howe was undoubtedly one of the finest characters this country has produced. As an orator the only man he can be compared with him is D'Arcy McGee, and the Irishman was not a Canadian in the sense that Howe was. Mr. Joseph Pope says of him in his "Life of Sir John Macdonald," "he was incomparably the greatest orator that British North America has produced. The most eloquent appeal ever made by a Canadian was that of Joseph Howe in Detroit at the International Commercial Convention. On that occasion Howe's oratory was such that the United States delegates would have decided in favor of the continuance of the Reciprocity Treaty had the vote been taken on that day. And yet in this magnificent oration Howe repudiated annexation, flung it back in the faces of the Americans who yet hung spellbound on his words. Despite the fact that he was an Imperialist of the Imperialists, Howe was probably more popular in New England than in any part of Canada outside his native province. No man of the day was in greater demand at large gatherings in the Eastern States. He did not think of the most pleasant things he could say to Americans, and his Boston speeches might have been delivered in Halifax. No characteristic of Joseph Howe's was more marked than his fearlessness. The people of the United States have never failed to love and respect this quality. Undazzled by the glare of party politics, they formed a truer estimate of the great Canadian than the mass of his own countrymen.

"In the printer's 'Devil'." As one of his biographers rather vaguely expresses it, four Howes left England and settled in the United States. Their descendants spread from Maine to California, and numbered not fewer than a thousand at the time of the American Revolution. Only one of them, Joseph's father, chose the King's side, and he was forced to leave his home in Nova Scotia. A courtly, educated gentleman, his worth was appreciated, and he was everywhere respected. Never an active politician, he yet was honored by those who were, and was made King's Printer and Postmaster-General of Nova Scotia. His son Joseph was born in 1803, and received little regular education. At the age of 13 he went into the office of The Halifax Gazette, as printer's 'devil'." For 11 years he set type, wrote poems and sketches, and mastered the somewhat varied accomplishments of a journalist of the time.

In 1827 he entered into partnership in a newspaper, but he sold out his share within a year, and secured The Nova Scotian for \$5,250. He reported the debates in the Local Assembly himself, traveled about forming agencies, and indulging his love for verse. The famous "Sam Slick" is said to have been one of his contributors at the time.

A Famous Libel Suit. Until 1835 Howe never spoke in public. A libel suit was brought against him in that year, and arrayed for the prosecution was able legal talent. Howe defended himself, and it took the jury ten minutes to acquit him. At this time there was not an incorporated city in Canada. Towns were governed by magistrates appointed by the Crown, and in no sense responsible to the people. Howe's attack on the system landed him in prison, and brought against him the charge of libel. His speech destroyed the reign of the magistrates, inaugurated responsible Government in the Lower Provinces, and established the freedom of the press.

The year 1835 also saw Howe's entry to public life. His official record may be briefly summarized. Until 1863 he was a member of the Nova Scotia Assembly almost continuously. Twice he was Premier. In 1863 he was appointed Fisheries Commissioner; in 1867 he was elected to the House of Commons. For 11 months he was President of the Privy Council, resigning to accept at the hands of Sir John Macdonald the Secretaryship of State. In 1873 he was made Lieutenant-Governor of Nova Scotia, an office he held, but a few months, when his death occurred.

The Confederation Issue. From the fact that Confederation was the most important event in Canada's history, there is a tendency to judge public men who touched the great question by their attitude toward it. In the beginning Howe opposed it. The Nova Scotia House, while he was in Opposition, pledged the province to the noble vision, without appealing to the country. In the election of 1867, based on the Confederation issue, the Province of Nova Scotia returned only two members out of 28 in favor of it. Secession was the cry, and Howe was its mouthpiece. The strife was bitter. The extremists called for armed rebellion, and were rebuked by Howe in a notable passage: "I hope to live and die for Nova Scotia, and must be careful for her reputation and my own. In all the struggles of the past for the elevation and advancement of our country, it has been my boast that no life was lost nor a pane of glass broken. I owe it to the living that this policy shall not be abandoned. I owe it to the dead who in honor and sobriety fought by my side that in the autumnal season of my life I shall not go mad and turn our country to a shambles."



Sunlight Soap brightens and cleanses everything it washes. Quite as good for cleaning household utensils as washing clothes.

One on Bad Bill. Amber Pete—the boys played a good one on Bad Bill the other day. They bet him there was a chap over at Eagle Eye that he couldn't make throw up his hands.

Bowler Ben—Waal, did Bad Bill win? Amber Pete—No. When he got over there, he found the chap was an armless wonder in a side show.—Chicago News.

Could scarcely get up or down without help.

Had a severe pain in the small of the back.

Was treated in the Hotel Dieu, Kingston, but not cured.

Kidney trouble was the trouble.

Doan's Kidney Pills

Cured Mr. George Graves, Pitts Ferry, Ont., of a very bad case of kidney trouble.

He tells about the cure in the following words: "I cannot recommend Doan's Kidney Pills too highly. I never took anything that did me so much good. I had a severe pain in the small of my back and could scarcely get up or down without help. I could hardly urinate, but when I did the pain was terrible. I was in the Hotel Dieu, Kingston, last winter and when I came out I was some better but not cured. It was then I saw Doan's Kidney Pills advertised. Since taking them I have been completely cured and have not had any trouble with my kidneys since."

Doan's Kidney Pills, 50 cts. per box or 3 for \$1.25, all dealers or THE DOAN KIDNEY PILL CO., TORONTO, ONT.

Variety. Benedict—I've only been married since last October. Henpeck—I suppose you've been married long enough to realize that the wife always wants to wear the trousers?

Benedict—Not always. Every now and then she wants a new dress to wear.—Philadelphia Press.

GENERAL ASSEMBLY PRESBYTERIAN CHURCH, LOS ANGELES, CALIFORNIA.

For general assembly Presbyterian church in the United States, May 21st to June 2nd, the Union-Southern Pacific will sell very much reduced round trip tickets to Los Angeles going via New Orleans or via Denver, Salt Lake City and San Francisco, returning same or diverse route. As this is an open route, it will give the public and delegates to the Presbyterian assembly at Vancouver in June an opportunity to attend that convention returning.

Tickets on sale May 2nd and May 11th to 17th inclusive, good for return until July 15th. Liberal stop-over privileges going and returning. For rates and further information, address H. F. Carter, T. P. A., Union Pacific R. R. 14 James Building, Toronto, Ont.

Lake Erie & Detroit River Railway Company.

The annual general meeting of the Lake Erie & Detroit River Railway Company for the election of directors and for general purposes, will be held on Tuesday, the 5th day of May, 1903, at the hour of 11 o'clock in the forenoon, at the Company's head office in the town of Walkerville.

Dated the 9th day of April, 1903. J. E. HOWARD, Secretary.

W. E. Rispin, city passenger and ticket agent, is advertising specially low rates to Manitoba, the Canadian Northwest, British Columbia, California, and all coast points, with special train arrangements. Passengers desiring to go to any of these points would do well to write or call on Mr. W. E. Rispin, 115 King Street, Chatham.

VARICOCELE

I guarantee my Latest Method Treatment to be a permanent and positive cure for Varicocele, without cutting, stretching or loss of time. In Varicocele the blood in the veins of the scrotum, or testicular condition, causes the veins to dilate, also all drains, thereby giving the organs their proper nutrition, vitalizes the parts and restores the system. In Varicocele the blood in the veins of the scrotum, or testicular condition, causes the veins to dilate, also all drains, thereby giving the organs their proper nutrition, vitalizes the parts and restores the system. In Varicocele the blood in the veins of the scrotum, or testicular condition, causes the veins to dilate, also all drains, thereby giving the organs their proper nutrition, vitalizes the parts and restores the system.

Each Time You Call You See Me Personally, Or each time you write I receive my personal attention. The number of years I am established in Detroit, and the cures I accomplished after given up by other doctors, has placed me as the foremost specialist of the country. CONSULTATION FREE. Call or write for blank for home treatment. Perfect system of home treatment for those who cannot call. BOOK FREE. All medicals for Canadian patients shipped from Windsor, Can. All duty and express charges prepaid. Nothing sent C. O. D.

DR. GOLDBERG, 208 WOODWARD AVE., COR. WILCOX ST., DETROIT, MICH.

CURIOUS SCENE IN GENOA. A Street Where the Sun's Light Is Obscured by Drying Clothes. One of the most curious scenes in all Italy is to be found in the laundresses' quarter in Genoa. This quarter consists of a short street which is reached by descending a few steps branching off from the main thoroughfare. Buildings of six stories rise on each side of the street, and from every one of their windows is stretched one or more clotheslines sagging with the weight of apparel of every kind and condition. An eternal shadow cast by hundreds of drying garments hangs over this quarter and makes it dark and gloomy. The pedestrian who looks upward toward the blue sky can see nothing but a cloud of variegated shape and color which effectively obscures the light of the sun.

In the center of the street below stand in a sort of summer house a number of public tanks. Crowds of shrill voiced women gather day by day about this out of door laundry to exchange the gossip of the quarter and wash out their piles of soiled linen. From the appearance of the lines which stretch and intertwine far above the pavement it is to be judged that all the washing that is done in Genoa at all is done in this particular street.

Coughs, colds, soreness, and other throat ailments are quickly relieved by Vapo-Crescote tablets, ten cents per box. All druggists.

Get the pattern of your life from God, and then go about your work and be yourself.

Monkey Brand Soap cleans kitchen utensils, steel, iron and tinware, knives and forks, and all kinds of cutlery. Absent brothers must expect at times to be warriors. Nothing of value but is really worth struggling for.

A. O. U. W. Charity, Hope and Protection are the three cardinal principles of our Order. By a combination in the character of each member of these three attributes we have men of noble mien working together for a common good. These features should commend the A. O. U. W. to every man desiring safe insurance. Our meetings are well attended and full of interest. Absent brothers miss a treat. Come out and bring that application!

Visiting Brothers Welcome! A. E. SAUERMAN, J. R. SNELL, Recorder

SOCIETY OF CHRISTIAN ENDEAVOR, DENVER, 1903.

The Passenger Department of the Chicago & North-Western Railway has issued a very interesting folder on the subject of the Christian Endeavor meeting to be held at Denver, July 9th to 13th, together with information as to reduced rates and sleeping car service, as well as a short description of the various points of interest in Colorado usually visited by tourists. Send 2-cent stamp to W. B. Kuskers, Passenger Traffic Manager, Chicago, for copy.

Horses Wanted. Until further notice, HAROLD W. SMITH of Toronto, will be at Wm. Gray & Co. Factory.

EVERY SATURDAY to purchase horses. The highest cash prices will be paid.

MONEY TO LEND ON LAND MORTGAGE ON CHATTEL MORTGAGE OR ON NOTE To perfect mortgages. To buy property. To sell when desired. Very lowest rate.

J. W. WHITE, Barrister, Opp. Grand Opera House, Chatham

Cook's Cotton Root Compound. Ladies' Favorite. Is the only safe, reliable, regular on which woman can depend "in the hour and time of need."

Prepared in two degrees of strength. No. 1 and No. 2. No. 1.—For ordinary cases is by far the best dollar medicine known. No. 2.—For special cases—10 degrees stronger—three dollars per box.

Ladies—ask your druggist for Cook's Cotton Root Compound. Take no other as all pills, mixtures and imitations are recommended by all druggists in the Dominion of Canada. Mailed to any address on receipt of price and four 2-cent postage stamps.

The Cook Company, Windsor, Ont.

No. 1 and 2 are sold in Chatham by C. H. Gunn & Co., Central Drug Store.

Money to Loan on Mortgages at 4 1/2 and 5 per Cent. FOR SALE—FARM AND CITY PROPERTY.

Brick house, two stories, 7 rooms, lot 40 feet front by 208 feet deep, \$1100.00.

Frame house, 8 rooms and summer kitchen, lot 60 ft., by 208 ft., good stable, \$1100.00.

House and lot, 9 rooms, \$1050.00. House and lot, 5 rooms, \$400.00. Farm in Township of Raleigh, 60 acres. All cleared. Good house and barn, \$3100.00.

Farm in Township of Harwich, 200 acres. Large house, barn and outbuildings, \$12,000.00.

Farm in Township of Raleigh, 40 acres. Good house, new stable and granary, \$2250.00.

Ten acres in suburbs of Chatham, \$1500.00.

Valuable suburban residence, 11 rooms; with seven acres of land. Good stable, \$3000.00.

Apply to W. J. SMITH, Barrister.

SMITH & SMITH, FIRE, LIFE & ACCIDENT INSURANCE. Money to loan on Mortgages—Company and private funds at borrowers own terms. No commission charged. City and farm property for sale or exchange. OFFICE—Opp. market, next to Baidie's photo-gallery.

Telephone 167. CHATHAM, ONT.

Minard's Liniment Cures Colds, etc.

CHANGE OF WINDOW

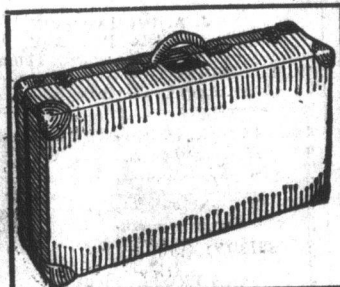
WINDOW NO. 4

The New Shades
Of Grey :: :: ::

In the light clinging fabrics, grey will take an important place among the prominent shades for this season. In this stock of light and medium weight fabrics every weave for summer 1903 is represented in a rich shade of grey.

Such fabrics as Ripley Finished Cloths, Eoleemes, Voiles Notte, Crepeles, Biarretz Cloths and Londownes are among the important weaves shown in grey.

Wm. Foreman & Co.



When You
Need A :: ::
Trunk :: ::

Travelling Bag, Dress Suit Case or anything of that sort. Investigate our line. It's the largest and swellest ever carried in the city. We of course have the largest patronage because we carry a line that commands attention. See us before making a purchase. We'll save you money.

J. L. CAMPBELL

Boston Shoe Store.

GRAND OPERA HOUSE

ONE WEEK COMMENCING
Monday, MAY 4TH.ROLAND & YOUNG
IN REPERTOIRE.NEW PEOPLE AND
NEW SPECIALTIES.

Opening Bill—Monte Oristo

PRICES—10, 15 and 25 cts.

WALL
PAPER—AT—
COOPER'S
BOOKSTORE.116 King St.,
Chatham...

A large stock of elegant patterns and great variety. My stock is complete. You need not end off to Toronto or elsewhere when you can do better here.

ROBT. COOPER,
KING STREET

BOOKS...

Are Bound at small
expense at the

PLANET OFFICE

AUDITOR'S REPORT

Continued from Page 5.

Department, when such accounts are not acceptable to the Department are (1) deferred or (2) payment refused.

A statement of these "deductions" is returned to the Treasurer, and it becomes his duty to report the same to the Board of Audit at its next sitting.

These "deductions" may be made from a variety of causes:

1. Not in proper form.
2. Charges made in excess of Tariff or Statute.
3. Errors in extensions or additions.
4. Not properly authenticated, or
5. Not properly chargeable to the Province.

Officials, payment of whose accounts have been deferred or declined, may make a further claim for the amount thus deducted, supported by such further material as they may have or as may be required by the Department.

The practice of the Board of Audit in the past has been to include these recharges in the next account of the interested officials, issuing the usual order for the whole amount, leaving the County Treasurer to adjust the overpayment on the previous account occasioned by reason of the "deduction."

This procedure is responsible for the very serious loss sustained by the County in connection with this section of the recent Treasurer's accounts.

The change in method suggested is as follows:

A Deduction Register to be opened, in which all deductions and advances shall be entered by the Treasurer. The Board of Audit to examine the deduction sheet, for the purpose of determining the amounts (if any) payment of which is to be assumed by the County, the remainder being chargeable with the deduction by the amount thereof. Particulars to be shown upon the counterfoil of the warrant book.

Upon this being done the County Treasurer will make the necessary entry in the Deduction Register to balance the account.

It frequently happens, especially in the case of Constables, that two or three quarters may elapse before an account is presented from which the deductions may be made. By present methods deductions such as these, are lost sight of.

It is proper to state that the present Clerk of the Peace upon assuming office, at once recognized the necessity of a change in the method of treating deductions and advances, and has been tracing those of which he had knowledge, from time to time.

MISCELLANEOUS.

Many forms have been prepared and put into use since the commencement of the audit to which no reference is made in the report; and there are many matters of more or less importance, which attention might be profitably called, the adoption of recommendations in connection with which would be beneficial, which have not been touched upon in this report.

Much detail touching the current work of the office is open to improvement, but it is impossible to cover these in a single report. This should be the work of the regular auditor.

There are certain matters relating to the accounts between the city of Chatham and the County, into which I have not gone exhaustively, for the reason that these will require to be looked into in connection with another appointment in the near future, and one examination will answer, with less expense to both.

RECOMMENDATIONS.

As a result of my observations in connection with this inspection, audit examinations, certain suggestions and recommendations have been made throughout this report. I now confirm all such as recommendations coming under section 14, chapter 228, R. S. O. 1897, which provides that "it shall be the duty of every member of the Council" to "see that the recommendations" "are duly carried out."

CONCLUSION.

Owing to the extent of the irregularities, the method of keeping such books as were kept, the entire absence of other necessary books; and to the further fact that an enormous mass of correspondence was required to verify payments to the Treasurer, and to locate and confirm matters and things which were in doubt, and require clearing up in order to arrive at the approximately correct position of the corporation, the investigation has occupied somewhat greater time than was anticipated. I may mention that the letters written in connection with this matter will exceed seven hundred.

The requirements and necessities of the corporation have been carefully kept in view in all the recommendations made.

Importance has been attached throughout to providing facilities for an exhaustive audit of the accounts. The present officials of the County and all others with whom I have come in contact, have throughout evinced the utmost willingness to assist in the examination and audit, and have rendered substantial assistance from time to time. I bear special testimony to the fair, frank, and honorable conduct of ex-Warden Rankin in performance of the responsible duties which devolved upon him in connection with the initial proceedings of the present investigation.

I shall be pleased to furnish further explanations, or to advise with the Council in reference to any of the matters, or the carrying out of any of the recommendations contained in this report.

All of which is respectfully submitted.

F. H. MACPHERSON,
Chartered Accountant,
Auditor.
Chatham, Ont., April 25, 1903.

LIST OF SCHEDULES.

The schedules included in and forming part of this report are:

SCHEDULE I.

Statement of items collected by, or chargeable to, Alfred L. Shambles, recently Treasurer.

SCHEDULE II.

1. Abstract of receipts and expenditures, January 1st to October 28th, 1902.

2. Receipts in detail, same period.

3. Expenditure in detail, same period.

4. Abstract of receipts and expenditures October 28th to December 31st, 1902.

5. Receipts in detail, same period.

6. Expenditures in detail, same period.

SCHEDULE III.

1. Statement showing the financial position of the County, December 31, 1902.

2. Liabilities in detail December 31, 1902.

3. General statement of assets and liabilities.

SCHEDULE IV.

1. Summary of arrears of taxes, uncollected December 31, 1902.

2. Detailed lists of taxes uncollected December 31, 1902.

GOMPERS AT MONTREAL.

THE BIGGEST DEMONSTRATION EVER HELD THERE.

The President's Warning to the Strikers—No Change in the Longshoremen's Strike—1,300 Troops Under Arms—Ships Delayed and Business Disorganized.

Montreal, April 30.—The greatest labor demonstration in the history of this city took place to-night, when upwards of 15,000 workmen formed a procession and marched to Sohier Park, where President Gompers of the American Federation of Labor delivered an address. Mr. Gompers announced, amid cheers, the settlement of the carpenters' strike, with the demands of the union satisfied, and then dealt with the longshoremen's strike. He acknowledged their right to go out, but his message to them was: "If you value your honor, your liberty and your future, keep the peace. Do not allow your enemies to provoke you to breaches of the law." The men dispersed quietly after the meeting.

The longshoremen's strike is unchanged. The wharves to-day have been practically deserted by the union men, and the soldiers have had nothing to do but stand on guard. They have found the heat very severe. Private Woodburn was overcome at noon and had to be taken to a hospital. There are about 1,300 men under arms with in the revetment wall, and the work of unloading the vessels proceeds very slowly. It looks as if the militia is prepared to stand the siege for some time, for marksmen and cooking utensils have been ordered out. Several large steamers are expected in port at the close of the present week, and as most of them have sufficient men to unload and load, the militia will be obliged to remain on duty to afford protection. The Sarmatian of the Allan Line arrived to-night, and the Cornithia is due in the morning. The strike and consequent delays will alter the entire sailing schedule of this port, and what is to be done with the vessels coming in is one of the important questions. There are now about 200 men at work unloading the five steamers in port, and they could use twice as many.

Last night several gangs were let in stealthily, and when once they got in they were supposed to remain. About a dozen policemen guard the Independent Labor Bureau. A number of business men are already protesting against being obliged to have their clerks patrol the waterfront in uniform, instead of attending to the duties of their employers. The steamship owners claim to have cabled to-day for 750 men. No settlement is yet in sight.

Mr. W. I. Gear, Vice-President of the Board of Trade, and Vice-President of the Robert Reford Corporation, in an official statement to-day said: "The outcome of the present dock struggle will mean either the freedom of the port of Montreal or its manipulation to the detriment of Canada from Washington. The gauntlet is thrown down for a fight to a finish. Ships will be tied up. English labor is on the way to Montreal."

MAJORITY FIFTY-FOUR.

House of Commons Division on the Budget.

Ottawa, May 1.—The vote on Mr. Borden's amendment, declaring that the tariff had operated satisfactorily, and calling for a policy of adequate protection, resulted in a Government majority of 54. The House divided at an early hour this morning, after spirited closing speeches by the Minister of Customs and Mr. E. F. Clarke. Mr. Tarte voted with the Opposition, and Mr. Jabel Robinson voted with the Government.

Death of Waterloo's Oldest Citizen. Waterloo, April 30.—Mr. Mathias Stricker, Waterloo's oldest resident, died here this morning in his 94th year from paralysis. He was born near Wurtemberg, Germany, in 1809. He has lived retired in Waterloo ever since 1874.

The man who invests his money in one or more of the lots in the Athletic ground can double on his investment in two years' time, and still sell within the market value. Call on D. McLachlan for particulars.

SUIT SALE
EXTRAORDINARY...FOR ONE DAY ONLY,
Saturday, May 2,Commencing at 9 o'clock a.m., we will place on sale
63 Men's Fine Black and Blue \$10
Worsted Suits in all sizes, at

\$7.90

We offer no excuse for this big reduction in new staple goods, at the beginning of the season, at a time when prices are steadily advancing, but simply state

First—That the suits are absolutely new and cut in the very latest style, having left our workrooms last Saturday morning.

Second—That they are made from fine imported Worsted, fast color, silk stitched throughout, lined with good farmers' satin, and that \$10 is our regular price for these suits

Third—That they will be on sale at the reduced price for One Day Only, SATURDAY, MAY 2

The suits are now on exhibition in our King Street window. Such an opportunity does not present itself every season.

Come and see if we do not do what we say.

\$10.00 Black and Blue Worsted Suits.

One day only, \$7.90.

Thornton & Douglas,
LIMITED.

BASEBALL.

Toronto ... 0 0 1 1 0 2
Recherster ... 0 0 1 0 0 3

Summary: Two-base hits—Lowe, Castro. Sacrifice hits—Miller, Kubas. Stolen bases—White, Downey. Double plays—Miller and Downey. First-base on errors—Toronto 2. Base on balls—Off Becker 2. Massey, Carr, off Briggs 2. Struck out—By Becker 2, by Briggs 2. Left on bases—Rochester 1, Toronto 5. Attendance—Dan Shannon. Time—1:30. Attendance, 5,000.

Newark ... 4 3 0 0 0 0 0 0 0 0 0 0 1 3 1
Worcester ... 0 0 0 0 0 0 1 0 1 0 4 9 4

Batteries—Thiery, Fargue and Shea; Pappalini and McQuibben. Attendance, 2,875.

Jersey City ... 2 0 0 0 2 0 1 0 0 0 3 1 3
Providence ... 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

Batteries—McCann and McManus; Conn and Farmer. Umpire, Kelley. Attendance, 3,000. Time, 2 hours.

Baltimore ... 0 0 0 0 0 0 0 0 0 0 0 0 1 3 1
Buffalo ... 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

Batteries—Mills and Robinson; McGee and Shaw. Umpire, Brown. Attendance, 5,807.

NATIONAL LEAGUE SCORES.

At Philadelphia ... R.H.E.
New York ... 0 1 0 0 0 0 0 0 1 2 8 4

Philadelphia ... 3 0 2 1 0 0 0 0 0 0 2 2 2

Batteries—Miller and Brennan; Sparks and Zimmer. Umpire, O'Day. Attendance, 2,875.

At Brooklyn ... R.H.E.
Brooklyn ... 0 1 0 0 0 0 0 0 0 0 0 0 0 0 0

Batteries—Thielman, Jacklitch and Ritter; Platt and Kittredge. Umpire, Moran. Attendance, 3,000.

At St. Louis ... R.H.E.
St. Louis ... 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

Pittsburg ... 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

Batteries—Brown, Rhodes and Weaver; Philippi and Phelps. Umpire, Emslie. Attendance, 2,718.

AMERICAN LEAGUE SCORES.

At New York ... R.H.E.
New York ... 1 1 0 0 2 0 2 0 0 0 0 0 0 0 0

Washington ... 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

Batteries—Chesbro and O'Connor; Townsend and Drill. Umpire, Connolly and Carruthers. Attendance, 15,000.

At Boston ... R.H.E.
Boston ... 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0

Batteries—Winter and Criger; Plank and Powers. Umpire, Hassett. Attendance, 4,800.

An Old Fued Buried.

The ancient feud between the farmer and the bicyclist has been settled pretty much in the same way those two Kentucky families settled theirs, when the son of the leader on one side married a daughter of the opposing host on the other side. The farmer has taken to riding the bicycle himself. When wheels first came into vogue the farmer looked askance with a jealous eye at what he considered the eventual displacement of the horse. But he has learned that the bicycle has not displaced the horse—that it has merely enabled hundreds of thousands of quondam pedestrians to ride quickly instead of walking slowly. And to-day the farmer leaves his tired horses to rest after a long day's work while he wheels to the post office for his mail in the quiet of the evening.

A creamy silk may be genuine even when it's watered.

"USED BY ROYALTY."

Mr. T. H. Estabrooks secured an excellent advertisement for Red Rose Tea when it was selected for the use of T. R. H. the Duke and Duchess of Cornwall and York, during their recent visit. Its selection is a guarantee of its very superior quality. Red Rose Tea is sold by a number of our leading grocers.

Chatham's Millinery Store!

COME AND SEE OUR
FLOWERS.

We have some splendid values in Rose Wreaths, American Beauty Roses, Red Poppies, and a beautiful assortment of foliage in all shades at

COOKSLEY'S

Opposite the Market Square.

L. J. ATWATER,

COMMISSION BROKER,

Stocks, Bonds, Grain, Provisions.

ESTABLISHED 1895.

Telephone 240, Northwood Block, CHATHAM, ONT.

Correspondent—The O'Dell Commission Co., incorporated capital \$200,000.

REFERENCES—First Nat. Bank, Merchants' Nat. Bank, Market Nat. Bank, Fourth Nat. Bank, Fifth Nat. Bank, Lafayette Nat. Bank, Mercantile Agencies, Cincinnati, O.

DON'T YOU

Think it pays you to read our ad? It will if you leave your order with us.

Good Brooms 20 cts. each.

New Patent Mops 15 cts. each.

7 lb. pail Jam 44 cts. for Saturday.

1 lb. package Japan tea sittings 19c.

6 cans Sardines 25 cts.

Sunlight Baking Powder 10 cts. per lb. can.

11 bars good soap for 25 cts.

6 lbs. Tapioca 25 cts.

Its not profitable for you to pay too much for that dinner set, tea set or chamber set you are looking for call on us and be satisfied that we can give bargains in these goods. Also in china lamps and glassware our quality and price will please you.

John McConnell,

PARK ST., EAST. Phone 190

Sale of Ditching

The work on the repair of the Dyer Drain, in the Township of Dover, including five bridges and estimated at two thousand dollars, will be sold on Tuesday, May the 5th, 1903, at two o'clock in the afternoon.

Sale to take place where the drain crosses the eleventh concession road.

Contractors will be requested to make a deposit of five per cent. as security.

PETER CRAWFORD,

Commissioner.