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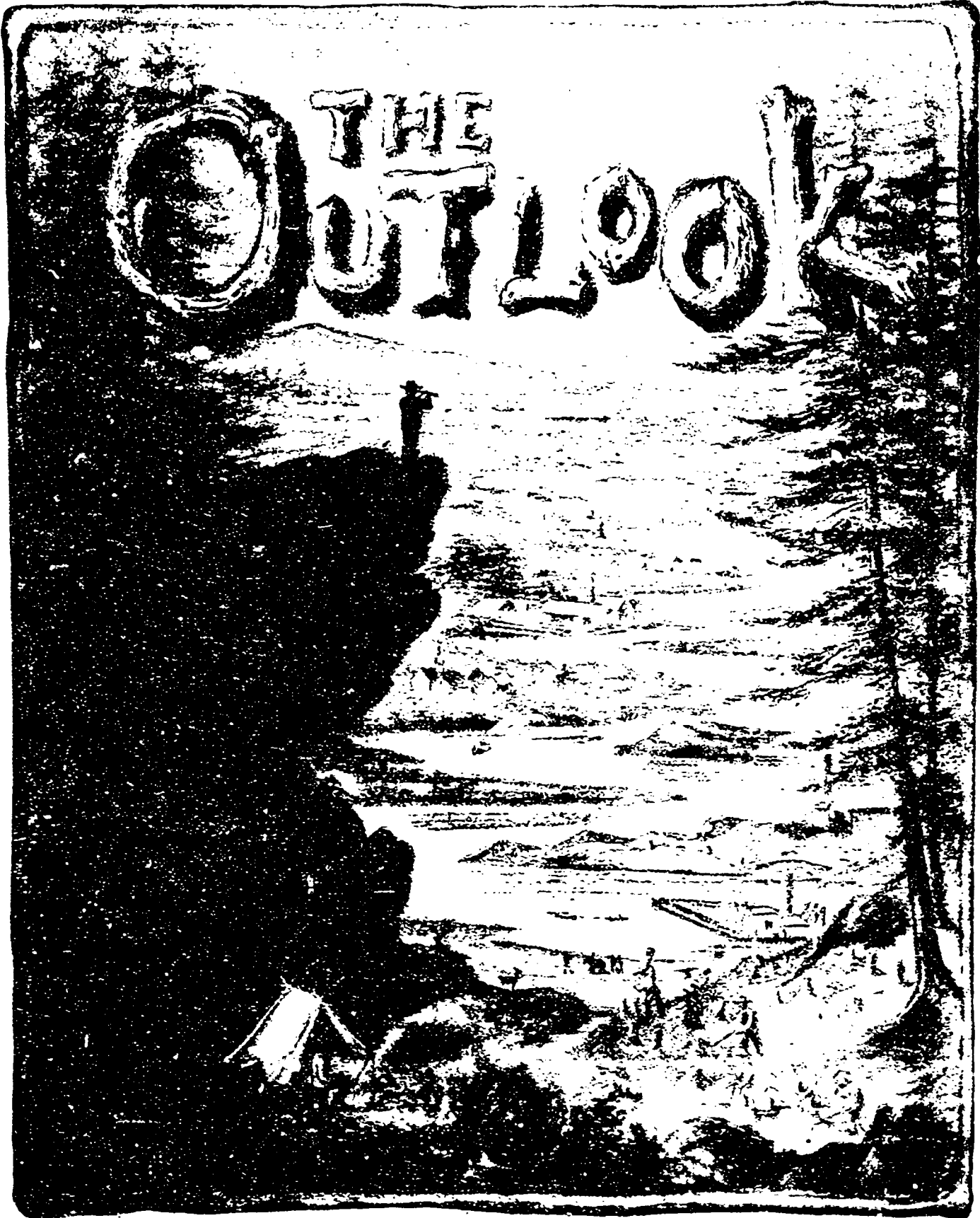
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T. N. HIBBEN & CO. Having Purchased the stock of the B. C. Stationery Co., of Vancouver, at a great sacrifice we now offer SPECIAL BARGAINS IN STAPLE STATIONERY.



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SOLE AGENTS FOR THE UP-TO-DATE FRINK REFLECTORS.
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Commission Merchants and Importers
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Importers of Oilmen's Stores, Tin Plates, Portland Cement,
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Charters Effected and Indents Executed for every Descrip-
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ESTABLISHED IN 1836.

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Dry Goods and Miners' Supplies

AND THE FINEST BRANDS OF

Champagne, Port, Sherry, Claret and Other Wines, Liquors and Cigars.

Sole agents for Robt. Brown & Co., Ltd., Glasgow, celebrated Four Crown Scotch, the finest Whisky on the market
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TRAIN TIME TABLE NO. 55, Taking Effect Nov. 15, 1900.

Mainland Routes.

VICTORIA TO VANCOUVER.

Daily, at 1 a. m., from inner wharf. Van-
couver to Victoria—Daily, at 1:15 o'clock, p. m.,
or on arrival of C. P. R. No. 1 train.

VICTORIA FOR NEW WESTMINSTER.

Ladner, Lulu and Islands—Tuesday and
Friday at 7 a. m. Leave New Westminster
for Victoria and Way Ports—Wednesday and
Saturday, at 7 a. m.

Steamers leave NEW WESTMINSTER FOR
CHILLIWACK and way landings, every
Tuesday, Thursday and Saturday, at 8 o'clock
a. m., during river navigation.

Steamer transfer leaves NEW WESTMIN-
STER FOR STEVESTON and way landings
daily (except Saturday) at 3 o'clock p. m.;
Saturday, at 2 o'clock p. m. Returning, leaves
Steveston, daily, at 7 o'clock a. m. (except
Sunday.

Northern Route.

Steamships of this company will
leave for Port Simpson and inter-
mediate points, via Vancouver, 1st and
15th of each month, at 11 p. m.

Barclay Sound Route.

Steamer Victoria for Alberni and
Sound ports, on the 1st, 10th and
20th of each month, extending latter
trips to Quatsino and Cape Scott.

All Steamers of this Company
carry Her Majesty's Mails.

Alaska and Yukon Route.

Steamships of this Company will
leave every Wednesday, via Van-
couver for WRANGEL and SKAG
WAY, at 8 p. m.

This Company reserves the right of
changing this time table at any time
without notification.

G. A. CARLETON,

General Freight Agent.

C. S. BAXTER,

General Passenger Agent

Cable Address:
Hurst, Victoria.

Codes Used:
Moreing & Neal,
Clough's.

WE are prepared to furnish full information on any Mining Properties, either in our office
or by mail. We do not consider that our obligation is ended when an order is completed,
the interests of our clients being an object of our consideration, as it leads to further

MUTUAL SATISFACTION.

B. H. HURST & Co., STOCK BROKERS AND
REAL ESTATE AGENTS,

VICTORIA, B. C.,
February 12th, 1901.

35 FORT STREET.

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Notes and Comments.

This is what the Colonist has to say, editorially, speaking of trusts: "We repeat what we have already said that the object of this movement is not to oppress the public. The intention is to render business conditions secure, by making the mass of combined wealth so enormous that it will be free from the fluctuations which influence smaller interests. To employ a simile, the promoters of these great combinations hope that, as a large steamer will pass unaffected through a sea that would rock a small one, so they will not be affected materially by the fluctuations, which have from time to time in the past, with almost mechanical regularity, produced periods of depression. The individuals concerned are not seeking to enlarge their own incomes for personal gratification, for they have already far more than they can use in that way."

It is both comforting and re-assuring to learn that: "The individuals concerned are not seeking to enlarge their own incomes for personal gratification," and the following telegram is robbed of its terrors: "The Journal of Commerce announces that the American Can Company, otherwise known as the Tin Can Combine, has advanced the prices of cans about 25 per cent. It is said that old prices were relatively too low as compared with the price of tin plate, but the present advance is regarded as a liberal one."

So long as the Tin Can Company is not "enlarging its income for personal gratification" what mattereth it if a still more "liberal" advance be made in the price of cans.

"In our opinion the district has suffered more from the incapacity of the men who have been charged with the expenditure of the investors' money, than from any of the causes most times named. Nothing injures the reputation of a district more than failures, and mining freaks have charged more failures up against West Kootenay than there was justification for. There have been too many schemes in which the mining was all done in London, in which illegitimate profits were earned there, and resultant failure charged against mineral prospects in Kootenay."—Nelson Tribune.

It is known to everybody but the evergreen London investor that the methods employed by some English mining companies would be ruinous in any

Creighton & Co., Tailors,

New and fashionable assortment of **English Tweeds** and **Worsted**s. Special Spring importation.

Only qualified help employed. Can fully satisfy you as to **Style, Fit and Finish**.

Prices the lowest that can be quoted for first-class material and workmanship.

No. 30 Broad St., Victoria, B.C.

Prices as never before, here or elsewhere, at

HASTIE'S FAIR,

Everything for the house. Once a customer, always a customer.

Remember the place, 77 GOV'T ST.

mining region—no matter how rich. Here is a paragraph from the New Zealand Mines Record which shows that British Columbia is not the only field being injured by foolish or dishonest management.

"That an immense amount of capital has been expended will readily be acknowledged, but that it has been expended in the best interests of the shareholders, and in the real development of the industry, is open to doubt. It is much to be regretted that the English capital invested in the Wakatipu has not been productive of better results; but until English syndicates can adapt themselves to the circumstances of the localities in which they invest capital, little hope may be entertained of successful issues.

"We have had mines here in Wakatipu that gave excellent returns, owned and managed locally, which would, under English ownership, have absorbed, for supervision alone, the entire yields. We may have, but we have not yet found, lodes that will bear the strain of the extravagant ideas entertained by English organizations."

Apud of the above, we quote the following from the Lardeau Eagle:

"What good will a British Columbia office in London do us? Until the easy guys in England get next to themselves and learn to invest their money in legitimate schemes they will only continue to be bitten, thus acting as a boomerang in the long run. Let there be laws made at home which will encourage development of our natural resources. The rest will follow."

"With New Zealand's laws and British Columbia's resources this would be the best and richest country on God's green earth. Some progress has been made, it is true, but we have a long way to advance still. The labor unions in New Zealand went into politics, with the result spoken of above. And the sooner the labor unions of British Columbia form a provincial organization, raise funds, pick out their men, and elect them, the better for all the people. Laws which benefit all the people cannot be termed class legislation, since each and everyone is given a chance to earn a decent living and enough left to enjoy life upon."—Lardeau Eagle.

Them's our sentiments.

"Jap miners at the Van Anda mine have proven a failure and they have been replaced by white men. The moral is pointed and valuable."—Slocan Drill.

OUR NEW COVER.

The new cover design for The Outlook appearing on this issue was drawn by Mr. H. C. Martindale, whose card appears on another page. It is intended to represent the outlook of British Columbia; and the more prominent industries of the province are sketched, beginning with gold washing and dredging in the foreground, and depicting smelters, saw mills and factories stretching away in the distance.

The design has been much admired for its artistic merit, and the exceedingly tasteful manner in which the subject has been treated.

S. P. C. A. Notes.

We have received the annual report of the Provincial Society and are glad to note that the Government recognized the importance of the work by rendering financial assistance, and the Premier by granting a free pass to the secretary over the railway and steamers of his company.

The president of the society in his address says "that the difficulties and lack of sympathy we have experienced are now things of the past, and as the public now fully understand the nature of the work, so will they the more readily give us the necessary means to enable us without delay to extend our work; and I predict a great and increasingly useful work being done this year upon which we have just entered."

The claims which this society has upon the public, must in the nature of the case, be widely different from those of any other charity, for the S. P. C. A. is obliged to state the case and take the part and if possible interpret the feelings of those who cannot speak for themselves.

A public sentiment has to be built up, and by literature and education the rising generation must have instilled into it the habit of being merciful and loving to dumb animals, for too often cruelty is practised by young people not naturally cruel, but from want of thought, and possibly owing to the bad example set them in their own homes and elsewhere.

To encourage pupils in the public schools in Victoria to write essays on "Kindness to Animals" prizes were offered and although the competitors were few the prizes awarded it is hoped will incite others to competition in the future. The object of this society to organize these competitions is to instruct the minds and educate the hearts of children in their duties towards animals.

It may be tolerably easy to teach the young, whose instincts are not blunted:

There are others who are more thoughtless than wilfully cruel that may be reasoned with.

There are again those who are selfish and cruel by nature; these have to be punished by the law, for nothing else avails.

A philanthropist speaking of Chicago thirty years ago says when he first went there to try and establish a Society for the Prevention of Cruelty to Animals, he found old horses abandoned in cold weather and turned out on the prairie to starve; a cow run over by an engine in the south part of the city, and both her fore feet cut off, was permitted to lie in a public street twenty-four hours with nobody to care for her; rough men and boys looking at her, some laughing at her, and some poking her with sticks.

In the stock yards the water was shut off every Saturday night till Monday morning. During the long, intensely hot Sundays of summer while church bells were ringing, and the people of Chicago were gathering in the church, tens of thousands of animals were standing in those stock yards from Saturday night to Monday morning without one drop of water.

Shall we say: "That was thirty years ago!" That state of things couldn't exist now; but the cruelty does exist now in this province, only in another form, for.

Mr. F. B. Kitto speaking at that meeting says: It is a difficult problem to know how to deal with the great cruelty that is known to exist throughout the province amongst ranchers, dealers, packers, Indians and others in allowing cattle, horses and dogs to die of starvation and cold during the winter and fishing seasons.

It is well known that a great number of cattle perish during a severe winter starved to death, be-

FINE FISHING TACKLE) Fine Scotch Flies and Casts Split
Cane and Greenheart Rods, Reels,
AT FOX'S ^{78 GOV'T} STREET) Silk Lines, Baskets, Etc. * * * * *

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WHOLESALE

**DRY GOODS AND
CLOTHING
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21, 23, 25, 27, 29
YATES STREET

VICTORIA, B. C.

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LIMITED LIABILITY.

DEALER IN

Miners' Tools
and Camp
Outfits a Specialty.

HARDWARE

Tools, Iron,
Wagons, Carriages

FARM AND GARDEN IMPLEMENTS and MACHINERY

OF ALL KINDS.

Jessop's and Canton Drill Steel.

Headquarters:
123 Government St.,
VICTORIA, B. C.

Branches
Vancouver and
Kamloops.

cause the owners provide neither food nor shelter.

An Indian goes fishing, and will take his fowls and all he possesses and leave his dog behind to starve and steal.

In the Klondike rush horses were worked with wooden saddles cutting into their backs, already bleeding and sore, and when they had become so weak that they could not earn any more money for their masters, and did not pay for feed, and apparently were not worth a charge of shot to put them out of their misery, were left to die of starvation and cold.

That there is much work to be done is evident when the secretary is obliged to say that "Letters are continually being received from all parts of the province pointing out the necessity of immediate action being taken to prevent and punish the heartless cruelty taking place, especially to horses and cattle.

Yet although the work seems to proceed so slowly a change for the better is evident wherever the influence of this society reaches.

Mr. Dallain, another speaker, says: "To-day I feel proud and happy. I am happy because I know that the condition of the dumb animals whom we all love, is so much better than it was a short time ago. Although the reports show an increased number of cases dealt with I wish to impress upon you the fact that there is far less cruelty and neglect than in former years, but more cases are discovered, owing to the vigilance of our officers and our extended influence, by increased membership and other sympathies and further by the extension of our work."

In concluding this notice we hope that all our readers and the public generally, will accord their continual support to a society which is carrying on so necessary and humane a work.

Customer: "That was a splendid insect powder you sold me the other day."

Mr. Oilman (with justifiable pride): "Yes: I think it is pretty good—the best in the trade."

Customer: "I'll take another couple of pounds of it, please."

Mr. Oilman: "Two pounds!"

Customer: "Yes, please. I gave the quarter of a pound that I bought before to a black-beetle, and it made him so ill that I think if I keep up the treatment for about a week I may manage to kill him."

He: Let me kneel in the dust at your feet, Maggie, and tell you how much I adore you! She: I beg your pardon, but there is no dust on our carpets.—
Sydney Town and County Journal.

WATSON & HALL,

GROCCERS.

**TEAS, SUGARS, COFFEES, SPICES
FINNAN HADDIES, BLOATERS.**

Fresh Lettuce Daily.

Give us a call and you will call again. We can please you.

Remember the Phone 448,
and the address Yates St. 55.

Home
Manufacture

Unequaled



**ROLLED
OATS**

**BRACKMAN-KER
MILLING CO., Ltd.**

**SIR JOHN AIRD AND GREAT NILE RESER-
VOIR.**

Sir John Aird, the contractor for the great barrage works on the Nile, has returned to England after seeing the most difficult part of the work successfully completed.

In the lobby of the House of Commons recently he gave an "Express" representative some information about this wonderful undertaking.

The conversation was repeatedly interrupted by members anxious to welcome Sir John on his return, and to congratulate him on his success.

"Three weeks ago," said Sir John. "I wired home that you could walk across the Nile. You can now cross it in a railway train. We have got the locomotive running.

"I am highly gratified with the progress made, and that gratification is shared by the Khedive, by Lord Cromer, by Kakri Pasha, the Secretary for Public Works, and by Sir William Garstin, his Under-Secretary.

"We contracted to do the work in five years. Three have elapsed, and I think we shall finish in two years more. That will be a record, for we have had to go a good deal deeper for our foundations than was anticipated. We had to go down some 60 feet or 70 feet before we reached good solid rock. We expect the works to be in full swing for the Nile flood of 1903.

"The importance of the work cannot be over-estimated. Egypt lives on the Nile—always has done, always will. From time immemorial the country has been at the mercy of the floods and the low waters. That will be counteracted by the present scheme, which stems the water back for 180 miles, and holds it in reserve, to be let out through the sluices as it is needed.

"The land is fertile—fertile as no other land is—for a distance of three-quarters of a mile from the banks. This barrage scheme should extend the area of fertility to a mile and a quarter. More land in cultivation means more produce, more labour, more taxes.

"Egypt will gain all round. And such a country it is! Three and four crops a year, and the produce of the most beautiful green that can be imagined.

"Instead of destructive floods and droughts, and irregular navigation, there will be a constant and steadily regulated supply of water, and most of the difficulties of navigation will disappear.

"About 15,000 men are at work, and within the next three months there will be 3,000 or 4,000 more. Ninety per cent. of the men are natives. We have

about 1,000 Italians, 300 Englishmen and Scotchmen, and a few Irish. We get all our materials from England.

"There is plenty of labour, and the men are very contented and cheerful. Most of them are fellaheen. They work better than the Soudanese and Nubians, who do not settle down to steady employment. We have had not the smallest difficulty with the fellaheen. We engage them from the villages, in bands 200 strong. We advance money to the chiefs to bring up their men, and they have never once failed us.

"A curious instance of the local patriotism of the Egyptians is that they buy everything from their home villages, the goods being sent by camels, no matter how great the distance.

"Yes, we are all very satisfied. It is a grand work."

Labor Notes.

For over a year "Turkev" carpets have been woven in Ireland, and the industry promises to be successful. The carpets are made by Irish girls, and it has been calculated that one girl in the industry will work up in a year the wool of two hundred and twenty five sheep.

Recently numerous reports have come from in and about Paris concerning the automobile mower. There was probably no exhibit in the mechanical department of the Paris Exhibition which created a greater interest than this machine. Early in the summer it was taken out in the country near Paris and given the most thorough tests, and again, later in the season, it was shown at an agricultural exhibition. The machine did its work with far greater ease and rapidity than could the best of the horse mowers. It cut a clean, straight swath five feet wide, and was manipulated in the field with perfect ease.

According to the Daily Mail the penny-in-the-slot boot-blacking machine has now reached London. It is a bulky looking pedestal with a brass rail in front of it, and a projecting base, a footstool's height from the ground, having three good-sized foot-holes in it. The machine is connected up with an electric light wire. Having dropped the penny in the slot you steady yourself by the brass rail, put one foot in the left-hand foot-hole, and pull the lever. Revolving brushes, amid which the foot has been placed, begin

Victoria Transfer Co.

LIMITED.
Incorporated by Special Act of Parliament 1883.

LIVERY & HACK
STABLES

19, 21, 23 Broughton St., Foot of Broad.

Cabs, Haggage Wagons, Trucks and Buses Supplied at any
Hour of the Day or Night. TELEPHONE CALL 129.

A. A. CLAYTON Watchmaker

27 For 1st., Vic.oria, B.C.

Goldsmith

Diamond Setting and Jeweler

and Enameling a Specialty.

Old Jewelry made into new designs.

Elegant Stock of Watches, Jewelry and Silverware

Newest Designs.

to work, with a sensation as if a million rats were scampering about in the machine. This first hole is the mud-removing department. As soon as the boot is clean you move to the second hole, where another set of revolving brushes applies the blacking, and then to the third hole, which is the polishing department. Then you repeat the process with the other foot, unless you are eccentric or one-legged, and proceed either to use your boots to walk about in or as mirrors. An indicator shows how long each foot should be kept in each of the three holes.

The cheapness with which steel is made is multiplying its uses to such an extent that estimates made of the possible wants of the world in the future can only be guesses. So says Andrew Carnegie, in a recent issue of the New York Evening Post, in reviewing the developments of steel manufacture in the United States. Indeed, so rapidly is the use of steel extending that it is difficult to see how the world's demands can be filled. At present the mines of ironstone and of coking coal in Great Britain are worked to their fullest capacity, and yet the output is not greatly increased; it is the same with those of Germany, except that in the latter country there remains some inferior fields capable of development if prices rise, as is probable. Russia, so far, has not been much of a factor in steel-making; if she is able to supply her own wants by the middle of the century she will be doing well. Except by the United States, Great Britain, and Germany, little steel is made, nor is any other nation likely to make much. The hopes in regard to China and Japan making steel, Mr. Carnegie believes, are to prove delusive. Great Britain and Germany cannot manufacture much beyond what they do now, so that the increased wants of the world can be met only by the United States. The known supply of suitable ironstone there is sufficient to meet all possible demands of the world for at least half a century; in the case of coke, for the entire century. It is not to be supposed that other deposits will not be discovered before known supplies are exhausted.

A few years hence the export of steel and manufactures of steel from the United States to many parts of the world, which in 1899 were valued at 119,000,000 dollars, promises to be so great as to constitute another chapter in the record-breaking history of steel. The cheapest steel means the cheapest ships, the cheapest machinery, the cheapest thousand and one articles of which steel is the base. The progress of the United States as a steel-producer is told in a few words. In 1873 the United States produced 198,796 tons of steel; Great Britain, her chief competitor, 653,500 tons—more than three times as much. In

1899 the Republic made more than double as much as the Monarchy, the figures being 10,639,957 and 5,000,000 tons respectively, an eight-fold increase for Britain and fifty-three fold for the Republic, and almost 40 per cent. of all the steel made in the world, which was 27,000,000 tons. Industrial history has nothing to show comparable to this.

Much has been heard of the smartness of American ironfounders in completing work, and it has been said, as an excuse for placing contracts with them, that British firms could not produce the work wanted in time. This contention has been stoutly denied, and very rightly, as the construction of a West African bridge in record-breaking time by a British Midland firm shows. The bridge is to carry the Lagos and Coomassie railway over a tributary of the Niger at Abeokuta. It is an enormous steel structure 520 feet long, built in six spans, three of 100 feet each and three of 60 feet. In addition to carrying the railway across the river, it provides a footbridge on each side of the line. The contract was placed by the Crown agents with the Widnes Foundry Company on November 10, and within an hour from the time the order was placed the steel was being rolled for the bridge, the time allowed for its completion being nine weeks. The importance of turning out the work in so limited a period is readily gathered from the fact that the railway staff and a small army of natives are waiting to proceed with its erection, which must be done before the rainy season comes on. Within the specified contract time the task has been accomplished to the satisfaction of the Crown agents' inspecting engineers. The Widnes Foundry Company has thus performed what is admittedly a wonderful achievement. The first three spans were completed and erected on the foundry premises on January 10, and on the 15th the remaining three spans were ready, thirty waggons was requisitioner to convey the various sections of the bridge to Liverpool for transshipment to the steamship Jebba, of the Elder Dempster line, which recently sailed for West Africa.

MARK TWAIN'S BEGGING LETTER.

Begging letters by the hundreds are addressed to Andrew Carnegie daily. A few days ago the iron king received this original missive:

"My Dear Carnegie—I see by the daily papers that you are prosperous. I want to get a hymn book; it costs \$1.50. If you will send me this hymn book I will bless you, God will bless you and it will do a great deal of good. Yours truly, Mark Twain."

"P.S.—Don't send the hymn book, send the \$1.50."—Chicago Chronicle.

M. R. Smith & Co.

ESTABLISHED 1858.

MANUFACTURERS OF

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BISCUITS AND
CONFECTIONERY**

26 awards, including
6 gold, 5 silver and
1 bronze medals for
PURITY OF
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Write to us for prices before sending your money east.

Fit-Reform Wardrobe

For Gentle-
men's High-
class **TAILOR-MADE GARMENTS** At Half Best
Tailors' Prices

73 Government Street.

MOTIVES—CONCLUDED.

Written for the Outlook by W. F. P.

Said a rural orator with a glass eye who was promoting before a committee of a Provincial Legislature a water bill for his village: "I am here with an eye single to the public good." And so he was. But he had in his pocket a provisional appointment on the proposed water works of a modestly remunerative character.

A suggestive phase of such a discussion as this presents itself when we reflect that it is a matter of common observation to find that one who performs some action worthy and even laudable in itself may obtain credit for a motive as praiseworthy as his conduct; whereas he is in reality actuated only by an object or desire that is base and even sordid. Here we classify our Pecksniff, our common fraud, our man of hypocritical pretence. To take an illustration. Walking on the levee at New Orleans, a gentleman from the North observed an old negro and a little negro boy fishing. Suddenly the boy lost his balance and fell into the water, where he would undoubtedly have been drowned had not the old man coolly and deliberately dived after him and brought the child ashore on his back. The two returned to their sport at once, as if nothing had happened. The gentleman, approaching the pair, warmly and eloquently congratulated the old man upon his heroism and promptitude; enquired his name and circumstances and about the boy; and then he suggested that through the press he would call the attention of the public to what he had seen so that steps might be taken to suitably reward the brave rescuer of a drowning child. The old negro, when he had taken time to recover from his evident amazement, replied: "Now, look heah, boss, what's all dis you'se given' us 'bout dis heah boy? I don' see no 'casion fur yo' remarks' 'bout dis boy 'tall. I never dun tink nuffin' 'bout de boy. He had *de bait* in his pocket!"

Why does Jones so regularly and devoutly attend yonder fashionable church, forsaking the creed and faith of his fathers? Why, that church has *de bait* in its pocket.—social advancement for the social climber, to wit. Why has Brown, the young and ambitious lawyer, turned his coat and become so zealous a heeler for the political party that for the time holds the reins of power? Is it the party of progress, purity and a sane fiscal policy, say you. No, my son. The governing party has *de bait* in its pocket, some small office, no doubt, or some promise of preferment.

Why does that otherwise reputable citizen pass by various and excellent tailoring establishments of his fellow citizens and laboriously wend his way to the noisesome purlieus of Chinatown, carrying his self-imported cloth to get his nakedness covered at the hands of the heathen? He would, says one, thus lend a hand to help a struggling down-trodden stranger up the rugged path of life, and so advance

the general welfare of the community by promoting the prosperity of this humble but always worthy member of it. The brotherhood of man, and that sort of thing, you know. Nay, my brother; but the filthy Mongolian has *de bait* in his pocket. A few more coins of the realm remain in our citizen's pocket, than otherwise, when his nakedness gets itself a Chinese pocket to keep them in. A citizen kangaroo with a pocket in the honest skin of him were a desideratum, compared with such a one. Perhaps the dollar motive, the most vulgar and seductive of all the varying forms of self-interest, is the noblest passion of mankind. Behold the point of view of the logic of the thing. If I can save a dollar, what have the interests of my town and townfolk got to do with me!

Further illustrations of this phase of our subject could be multiplied: For instance, in the matter of charity subscription lists published in the newspapers, and from political public life. Was it altogether cynicism in good old Dr. Samuel Johnson which prompted his aphorism: "Patriotism is the last refuge of a scoundrel"? The statesman (save the mark) serves his country. But what about the party of the other part, and who serves him?

Such questions as these next suggest themselves: Can any action be wholly disinterested? Can conduct, ostensibly union peaceable, be wholly good which has a motive that is bad? Conversely, can there be an appropriate motive for conduct which is morally wrong? Is it right to do evil with intent to accomplish good thereby: for instance, to tempt the commission of crime in order to secure evidence and a conviction? This is often done, and is called, erroneously, we think, the detection of crime. Such speculations as are here suggested must be passed by, for it is not the present purpose to attempt any discussion of the ethical quality and import of conduct and motive in any particular. But such questions are of far-reaching importance and of much interest, whether applied to public or to private polity, and much casuistry has been expended upon them, in the Church and State.

It is worth noting that conduct without motive is a possibility, for there are instances where motive seems to disappear from conduct and to be succeeded by mere habit or custom. Man is a creature of habit, an easy prey to it, and in certain particulars may be dominated by it altogether in his actions.

"Darling," said she, "do you love me as much as ever?"

"Yes, dearie," said he, with his nose buried in his newspaper.

That ought to have satisfied her, but she had to ask: "Why?"

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"Oh, I dunno. Habit, I suppose."

Can anyone imagine a more distressing illustration of the power of habit than this?

Again: birth, education and environment may mould character and habits of thought to the exclusion of motive or reason for what we are and what we hold to. Take our politics again. The Lord Chancellor in "Iolanthe" sings:—

"Every little girl or boy that's born alive
Is born Liberal or Conservative."

This holds good, oftentimes, for religion. And you shake the average man's so-called convictions on anything debatable before you will jar him in his religious or political tenets, which are the most important for him and for society. Conduct divorced from motive is often of a dangerous tendency because impulsive and unreasoning.

Good is it for us that at times, as one has said, "our action is overmastered and characterized above our will by the law of nature. We aim at a petty end quite aside from the public good, but our act arranges itself by irresistible magnetism in a line with the poles of the world."

"There is a divinity which shapes our ends, rough hew them as we will."

OUGHT TO BE RIGHT.

First Lady (off for a journey)—I hope we've got the right train.

Second Lady—I asked seventeen trainmen and ninety-seven passengers if this train went to Blankville, and they all said yes, so I guess we're all right.

Noblesse Oblige.—"What are you staring at, Nellie?"—"Oh, please, ma'am, with your hair like that and your diamonds, you do look so like Lady Plantaganet Gingham that I was own maid to! Are you any relation, ma'am?"—"No—at least, no near relation. But you can have that pink silk shirt-waist of mine, Nellie."—Puck.

We should have to run naked in the woods, were we to strip ourselves of all we have borrowed from others.

Musical Gottings.

During the past fortnight there has been no musical event of note, save the concert given by the Ladies' Choral Society in the Institute Hall on Thursday evening, when the soloists were Miss Devlin (pianist) and Master Edgar Fawcett (violinist). As this concert took place at the time this paper was set up, an extended notice of the performance will be given in our next issue.

In reference to the question touched upon in our last issue relative to the matter of forming a permanent chorus in Victoria, the Musical Editor is in receipt of two letters sent for publication, but as both of them indulge in personalities and are wanting in that spirit of fairness which is essential in such a discussion, they have been consigned to the waste-paper basket. We have in Victoria an amount of musical talent that is remarkable for the size of the place, and yet, there seems to be no basis upon which the different factions (and there are dozens of them) could meet upon common ground. The statement is submitted that should it be possible to unite in one grand whole the available and capable vocalists of

Victoria, we would possess the finest chorus north of San Francisco. It may fairly be asked: "What is the stumbling block to the attainment of so desirable an end?" The answer to this is very simple. There are several persons who have acted as conductors in Victoria with more or less success, men of acknowledged ability, who at the same time have been unable to command the sympathy of the musicians of Victoria through some cause or other. It is suggested in good faith that if the different choir masters of the city would meet and fix upon the appointment of a man who would possess the necessary qualifications—and no doubt it is possible to make such a selection in Victoria—that the organization of a permanent chorus would become an assured fact. Mr. Charles Harris, the well-known Canadian impressario, has conjured up a gigantic scheme for the development of choral singing on the English Festival plan. The sympathies of every one interested in the progress of music in this country will applaud Mr. Harris's goal. But can it be said confidently, that such a scheme is at the present time at all feasible? Just imagine three hundred vocalists from this province going to Winnipeg to participate in a Pan-Canadian Festival at somebody's expense. But at the same

time it is possible and the performances of the "Mes-siah" last year here when an excellent contingent from Nanaimo swelled the local chorus, to predict that the time is not far distant when we will enjoy a Provincial Festival, that it will not be long before we have the larger provincial towns represented in an annual Festival in our Capital City.

We have our fill of fish and bear stories, but the following will no doubt be of interest to violinists. It appeared in the Chicago Tribune: "A. B. Clark, the violin maker at Richmond, has completed a violin on the Strad model, on which he has been working for years, and which, if there is any virtue in age in connection with violins, ought to become a master work. The back is from an old Scotch commission table, known to be over 400 years old. The body is from an old log 3,000 years old, at least. It was dug out of a swamp in New Jersey and exhibited in 1876 and pronounced by scientists to be fully that old. It seems to be a variety of cedar." In this little tale, it will be noticed that a sharp distinction is drawn between the back and the body of a violin. Violins made from cedar selected from New Jersey swamps should possess a foggy, woolly tone, that could hardly be called penetrating.

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Correspondence.

FROM VAN ANDA.

To the Editor.

The fight against Orientals here has been fought and won by the whites; and we, who were aggressors, have to thank our friends who stood by us and our sympathizers. We have noticed your efforts in our behalf, and feel grateful for your encouragement.

Do you think the Royal Commission will take in Van Anda? Is so, we can furnish them with a few facts regarding these monopolistic pets of Asiatics. We have received the semi-weekly Victoria papers, and find the evidence given before the Commission to vary very much. One in particular, a Major Dupont, seems married to them. There is a Major Dupont in Victoria, who was in the employ of the Dominion Government, in the inland revenue department, and is superannuated, receiving over \$100 a month of the

taxpayers' money of this country. Is this the Chinese champion in Victoria, or is it some other Dupont? There is a street in Vancouver called Dupont, where the Chinese and people of questionable repute exist. Who is this street called after?

It seems a fitting combination that unfortunate women, who may have fallen through having to compete against John, or, rather, refusing to compete against him, should be forced into Dupont street, and there mix with their detested rivals. It is really a pity that laws exist to the effect of superannuating or otherwise assisting those amongst us who, virtually, refuse the right of those of the same flesh and blood as themselves to live honestly.

No reasonable man will deny that it is impossible for a white working man, or woman, to compete against Chinese; and the voice of the people should be made known to all Government officials, past and present, also their understrappers, saying: "Patronize your own, or give way to better principled servants." Our Provincial statutes are framed so as to give Government aid only to those who employ white labor; surely a Government servant should, also, come under that law. We, in Van Anda, have broken the back of the heathen in the mines. Tell the boys elsewhere to go and do likewise, and call on us if they need help.

Texada Island.

A MINER.

EARLY CLOSING.

To the Editor.

I want you to give a little "squeal" in The Outlook. It is early closing. We work fourteen hours a day in stores here, that is, from 7 a.m. to 9 p.m., which is rather hard for a fellow's health and also for all chances of any recreation. Lately the citizens circulated a petition to the storekeepers asking them to close for two hours a night three times a week, that is, Monday, Wednesday and Friday evenings, to close at 7 p.m. It was not much, but meant a lot to us, as

it would enable us to practice lacrosse and basketball and play tennis, etc.,—anything to get a little fresh air.

The up-country stage arrives here on the other evenings and there is no excuse for keeping open after 7 p.m. any night.

The petition was presented to the storekeepers by a deputation of the best known residents. Mr. F. W. Foster was the first asked to sign an agreement to abide by the citizens' wishes. He did so, most heartily. The Ashcroft Trading Co., J. Haddock, S. G. Hadgate, T. McCosh, T. Spriggs and Tai Soon & Co., all agreed to close too. Then Harvey, Bailey & Co. were asked, but no, not on any account would they agree. Our reasons and arguments were laid aside. They had no reasons and would give none.

Now I want you to state these facts and give the names of the stores who agreed and the one that would not. We tried to get the Ashcroft Journal to print something, but it would not—utterly refused to print anything that might in any way make H. B. & Co. think they were alluded to. Why should all this town be ruled by one firm?

EARLY CLOSER.

Ashcroft, B.C., April 18th, 1901.

INCREASED TAXATION.

To the Editor.

In my last I endeavored to show that the producer of labor paid all taxes, and that the person without real estate paid his share of the real estate taxes, also, that the capitalist, trader and landlord were the mediums between the tax payer and tax collector.

The Colonist says: "It is quite true in theory that a man without property contributes to the taxes on property, etc., etc." He then goes on to say that "it is useless to apply these theories in practice"; but he admits the taxpayers make an effort to get the taxes out of some one else. Now, sir, it is past the

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theoretical stage; it is as plain as the simplest arithmetical question. Make the slightest error at the beginning and you have a jumble. Drop labor out of the calculation, and how would the capitalist, trader, and landlord pay his taxes? Labor not being considered is the cause of the present jumble in the tax question. That theory no longer exists in this question is demonstrated by the system of taxation now in existence in New Zealand, the Australian Colonies and to a large extent in England. I do not suppose for a moment the editor of the Colonist believes what he has written on the subject. As Mr. Bodwell said in reference to the publication of a letter of his on the V. V. & E., "This is another element of danger indicative of other influences." Mr. Murphy, a Government supporter, let the cat out of the bag, and proved that it is absolutely unnecessary to raise the revenue tax from \$3.00 to \$5.00 for school purposes. From 1893 to 1897 the schools absorbed about one-fifth of the total revenue; during the last three years it has decreased to a little over one-sixth, thus proving the fallacy of the statement that the schools were becoming a heavy burden on the province. If it is a question of getting at the Chinese and Japanese, tax their employers, say, \$5.00 to \$10.00 for every one employed; but don't tax the white labourer out of existence; goodness knows he is handicapped sufficiently at the present by Oriental competition. What has become of boasted inexhaustible mineral and other resources that the inequitable system of personal taxation has to be restored to? We are having public meetings on railways. Working men, why don't you call public meetings and show this capitalists' government that you do not intend to tolerate legislation in favour of the Orientals any longer. W.

The new electrical tramears of the London County Council were on view recently at the Camberwell depot. From the trials that were made with a new car, it seemed that a speed considerably in excess of the average might be obtained if desired, while the car can be stopped almost instantaneously. The cars are very luxurious. There are electric bells within easy reach of every passenger, cosily curtained windows, soft seats—perpetually dry outside—and matted floors.

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Physical Culture.

BENEFITS OF BICYCLE RIDING.

By J. R. Stevenson in Physical Culture.

By the time the April issue of Physical Culture gets into the hands of its readers the season for outdoor exercises of all sorts will be fairly commenced. When the buds of spring begin to show, whether the man or woman is a physical culture devotee or not, there is a desire to get out of doors and to purify the lungs, that have been struggling with all sorts of poisons and impurities during the forced semi-hibernation of the cold months. It is an instinct that mankind has, in common with other living creatures, to escape from the hindering environment that he has surrounded his life with, and to breathe the air that smells of earth and forests and streams and seas.

Of course every form of sport, of recreation that takes the individual, weak or strong, out of doors at this season bears its measure of blessing. The wealthy in their carriages, suffering from over-feeding, over-clothing, and over-coddling during the winter, loll in idleness and feel in a slight measure the general blessing that is showered upon all. But effort, the thing that makes it of greatest value, is wanting, and their rejuvenation is slower, more uncertain. The man who walks long and far, who climbs mountains, plays golf or goes fishing, responds quickest. He loses his indigestion, his touch of rheumatism, his indifference; and color comes to his cheeks, strength to his muscles, joy to his heart, for he grows well and robust.

And here is where the advantage of the bicycle comes into human life. One can get out into the pure air amid congenial environment. It furnishes splendid exercise for the muscular system. And added to this there is pleasure and mental exhilaration in riding the noiseless steed that so far overbalances the muscular demands that there is danger in a majority of instances of too much rather than too little exercise. This is the season when this popular and very advantageous exercise flourishes in its greatest degree, and it is timely to point out the dangers of overdoing it, quite as much as calling attention to the good that bicycle exercise will produce.

The rider should carefully note his powers, ride only far enough and fast enough to bring on that exhilaration that is produced by muscular exertion that is pleasant. He should never ride until exhausted, and should not attempt, without being carefully trained, any of the phenomenal long rides we hear of so often. The ride should be at a moderate pace for a sufficiently great distance to produce the effects hint-

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ed at, and should be followed, as every other exercise, by a thorough rubbing down of the body and a cold sponge bath. The rider should be careful as to diet, too.

The tendency will be to overheat under the influence of the stimulation. He should always be careful not to completely gratify the appetite excited by the exhilaration of these early spring rides.

The bicycle is one of the boons of the century to women. It has done more to free her from the confines of restrictive clothing than all the lectures ever did, and it has also done much to increase the strength of men.

LACONIC.

There is a little settlement of New Hampshire people in Kiowa County, Col. Among other things, they brought with them the New Hampshire aversion to using any more words in conversation than are absolutely necessary. Two of them met on the road recently and indulged in the following dialogue:

"Mornin', Si."

"Mornin', John."

"What'd you give your horse for bots?"

"Turpentine."

"Mornin'."

"Mornin'."

A few days later the men met again and here's the way a hard luck story was told in mighty few words:

"Mornin', Si."

"Mornin', John."

"What'd you give your horse for bots?"

"Turpentine."

"Killed mine."

"Mine too."

"Mornin'."

"Mornin'."

A Nice Easy Shave.—Father: Wot the dickens yer been doin' with my razor? Son: Father, I cannot tell a lie. I've been opening oysters with it. Father: Go and give it a rub on a brick-bat immediately, or I'll never be able to git a decent shave to-day.—Larks.

Don't hunt happiness; do honest work and happiness will hunt you.

THE LOVE OF THE TSAR.

The people are thronged in the spacious street,
Craning the necks that are bent to his sway;
For see! he has stooped from his mighty seat,
And rides through the lines of his slaves to-day.

And one would think he had bled for their needs,
As they gather and crush to feed their sight;
Or had carved at the stone of the golden deeds
Through the watches of some bitter night.

And lo! there bursts a road through the air,
A roar of acclaim it would seem to be,
Did a light not flash in the eye's red glare,
That's mirrored from hearts that long to be free.

But they dare not breathe what they think or feel,
And they must applaud what they hate and fear;
For the love of the Tsar is nursed with steel,
And stained from their hearts in a blood-red tear.

And well he knows that they curse his name
Deep down in their hearts.—Though their brows
are calm,

The smouldering fires' fitful flame
May soon destroy all its outward sham.

Yet he feels secure, for his spies are near,
And friends are unknown in that gloomy land,
Where the people pass through a life's despair
Hard under the iron of his hand.

F. MORRIMER KELLY.

A GOOD SUGGESTION.

In a letter to Mr. F. H. Stead, Warden of the Robert Browning Settlement, Walworth, Mr. Arthur Balfour makes an interesting suggestion in connection with the housing problem. He says: "What I should like to see carefully thought out by competent authorities would be a system of radiating thoroughfares, confined to rapid traffic, say, fifteen miles an hour or over (this is absolutely essential), and with a surface designed, not for carts or horses, but for some form of auto-car propulsion. If the local authority which designed and carried out such a system chose to run public auto-cars along them, well and good. But this would not be necessary, and private enterprises would be none of the monopoly inseparable from trams, the number of people carried could be larger, the speed much greater, the power taking them from door to door unique, while there would



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be none of the friction now caused when the owners of the tram lines break up the public streets. It may be urged, and perhaps with truth, that at present the auto-car industry has not devised an absolutely satisfactory vehicle. But we are, I believe, so near it that the delay ought not to be material.

NOTHING OVERLOOKED BY THE TRUSTS.

A man named Hayes, of Salt Lake City, discovered a process by which a quart of crude petroleum will produce a light greater and purer than any known, equal to 700 candle-power for thirty-seven hours, and when turned into heat and power will produce equally wonderful results. It is claimed that a small tank of oil will run a steamer across the Atlantic. This man was poor, and sold his discovery to five men for \$10,000, who have just closed a deal, as stated in the daily papers, to the Standard Oil Co. for \$5,000,000. The Standard people announce that it will not be permitted for light in this country, as it would seriously interfere with the existing light and oil business, but will use it for the power in its great ship business. Thus you see, that this great discovery will not benefit the people, who will be taxed by the Standard Oil Co. to pay this \$5,000,000 they have paid for the patents. In proof of which I find 7 per cent. added to the price of the oil I consume this week. You see I am paying the cost and getting no benefit. How much better it would be for the people to have paid the discoverer \$100,000 and have the use of the good thing, so all people could use it and have the greater benefit at nominal cost. Of what use is progress and discovery if a few can withhold its benefits from the race? But of such is the insane system we live under. Under Socialism the public would have fittingly rewarded the discoverer and would have instantly set in motion the machinery, so all could be provided with heat, light and power at practically no cost. But then Socialism would destroy progress.—Appeal to Reason.

FOR MEN ONLY.

If there's anything worries a woman,
But you bet she'll find it out anyhow,
If she gets the least bit of a show,
Now, we'll wager ten cents on a dollar,
This poem she's already read;
We know she'd get at it somehow,
If she had to stand on her head.

MRS. NATION

When Mrs. Carrie Nation
Desires some recreation,
Or lively occupation,
With due deliberation,
And grim determination,
She leaves her habitation
And makes a demonstration
Against intoxication.

She scorns expostulation,
Ignores all explanation,
Puts ax in operation
At every liquor station
That comes in observation
And there's no hesitation
Until the devastation
Has reached its termination.

There's sudden agitation,
There's widespread consternation,
There's fiery indignation
O'er "booze" in percolation;
But Mrs. Carrie Nation
Displays no trepidation:
In fact, her conversation
Is full of exultation.

With sorrow and vexation
And sad-eyed contemplation
Of work of ruination,
The man whose occupation
Had angered Mrs. Nation
Makes heated declaration,
That he'll start litigation
And get remuneration.

No sign of perturbation
Is shown by Mrs. Nation,
For to her habitation
She goes in jubilation
And vows that ruination
Will have continuation
Till Kansas legislation
Has stopped intoxication.

Pittsburg Chronicle-Telegraph.

"Why did the little fly fly?"
Jane asked the girl beside her.
"Because," she answered, with a sigh,
"The little spider, spied 'er."

Current Literature.

"The Phantom Future": by H. Seton Merriman. Mr. Merriman's works are always very much the reverse of dull; and this one, though its field of operations is confined to one quarter of London and a quiet country district, is no exception to the rule. The reader's interest—and sympathy, too—are held to the end. There is nothing of cant or religion in the book, yet one lays it down feeling braced anew for life's battles, and seeing clearly that the most real comfort in our paths lies in ignoring our own worries and imperfections, and turning our worldly knowledge to the help of those who are weaker.

For sale by T. N. Hibben & Co.

"From Sea to Sea": by Rudyard Kipling. The title of this book is rather unhappily chosen, the average book buyer being liable to mix it up with "The Seven Seas," also by Mr. Kipling, but poetry, as did the present writer. The first half of the book deals with the author's experiences on a trip from San Francisco to the Eastern States. His observations on the men and things that came under his notice are excruciatingly funny, but have a keen and biting edge that is bitter to the taste of the sons of the screaming-bird-of-prey. His comments, while severe, possess all that unpleasant quality of truth which our cousins so much dislike to hear about themselves, and after reading them one ceases to wonder that Uncle Sam's polyglot people have never really taken Mr. Kipling to their hearts, in spite of the fact that he married into the family. The rest of the book is taken up by "The City of Dreadful Night," which is clever but horrifying, and a series of Indian sketches.

For sale by Victoria Book & Stationery Co., Ltd.

"An Enemy to the King": by Robert Neilson Stephens. Some complain that there is a surplus of stories of the "Gentlemen of France" kind, and there can be no doubt that the talented author of that charming work has had a host of base imitators. But there are some clever and painstaking writers of fiction who, seeing the attractive field presented by the religious struggles in France during the latter half of the sixteenth century, have developed the resources of that field with care and skill, and produced most attractive results. Among these writers Mr. Stephens must certainly be classed. The manifold dangers and adventures of the Sieur de la Tournoire, the hero of the present work, are well and dramatically told, and do not display that lamentable lack of historical accuracy which is so common a feature in novels dealing with that period. If the book has a fault, it is that the hero, who writes in the first person, is apt to become too prolific over his amatory entanglements. We are under the impression that the hard-riding, hard-fighting knights who followed Henri of Navarre gave but little time to self-analysis.

For sale by Victoria Book & Stationery Co., Ltd.

Mrs. Snakebite—Well, come now—nobody could tell by my face that I had a fiery temper, could they?
Mr. Softy—No; certainly not. But they might from the face of your husband.—Funny Cuts.

God help the sheep when the wolf is judge.

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UNINTENTIONAL INJURY.

"Young man," said the member of Parliament to the reporter, "you have done me irreparable harm."

"What have I done?" asked the bewildered reporter.

"I won my political campaign largely on a temperance programme, as you may recollect."

"Yes, sir."

"And you speak of me in this morning's paper as 'drinking my coffee with gusto.'" It will take me more than a lifetime to get it out of the heads of my constituents that gusto isn't some kind of alcoholic beverage."

"A FRIEND IN NEED IS," ETC.

Miss Philanthropist—Why do you cry, little boy?

Little Boy—Me mudder is sick, an' me fader is out of work, an' we ain't had nuttin' ter eat for t'ree days.

Miss Philanthropist—Poor, dear child, how my heart aches for you. Here's a tract on the evils of drink among the masses that you may take home and read.

Rivers—Harkins carries politeness to an extreme. I returned his umbrella to him a little while ago and he thanked me."

Brooks—"That doesn't surprise me. The wonder is that he didn't have a fit!

A COSTLY ERROR.

Young Doctor—Did you ever make a mistake in a diagnosis?

Old Doctor—Yes. A shabby old fellow came into my office one day, and after I told him he had a stomach ache and charged him two dollars, I found out that he was rich enough to have appendicitis.—Judge.

A well known Southerner tells the following story of a member of the "po' white trash," who endeavored to cross a stream by means of a ferry owned by a black man.

"Uncle Mose," said the white man, "I want to cross, but I hain't got no money."

"Doan' you got no money 'tall," Uncle Mose queried.

"No," said the wayfaring stranger, "I haven't a cent."

"But it don't cost but three cents," insisted Uncle Mose, "ter cross de ferry."

"I know," said the white man, "but I haven't got three cents."

Uncle Mose was in a quandary, but only for a moment or two.

"Boss," he said, "I tole you what. Er man what's not got three cents an' jes' ez well off on dis side er der river as on de odder."

TORONTO STOCK QUOTATIONS.

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	Asked.	Bid.
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Black Tail	11	8
Brandon & Golden Creek	5	3
Canadian G. F. S.	6 1/4	5 1/4
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Cariboo Hydraulic	1 50	1 45
Centre Star	40	36
Crow's Nest Pass Coal	\$5 00	\$0 00
California	5	4 1/2
Deer Trail Con	2 1/2	1 1/2
Evening Star	6	3
Fairview Corp	2 1/2	2 1/2
Golden Star	7 1/2	6 1/2
Giant	4 1/2	4
Iron Mask	35	25
Knob Hill	55	45
Granby Smelter	52	49
Montreal & London	5	3 1/2
Morning Glory	6	3
Morrison	6	3
Noble Five	\$1 1/2	7
North Star	75	60
Old Ironsides	81	70
Olive	8	4
Payne	31	26
Rambler Cariboo Con	25	18
Republic	22 1/2	20
Slocan Sovereign	6 1/2	4
Virtue	12	8
War Eagle Con.	21 1/2	18
Waterloo	21 1/2	13 1/2
White Bear	7 1/2	3
Winnipeg	7	3
Sullivan	12	8

Buy Noble Five and Morrison.

B. H. HURST.



NOTICE TO TAXPAYERS.

ELECTORAL DISTRICTS OF VICTORIA CITY, SOUTH VICTORIA AND ESQUIMALT, AND THE LAND DISTRICTS OF RUPERT, SAYWARD, QUATERS, EAST, QUEEN CHARLOTTE ISLANDS, NORTH SAANICH AND PART OF HARLEY AND CLAYOQUET.

NOTICE is hereby given, in accordance with the Statutes, that Revenue Tax and all taxes levied under the "Assessment Act" are now due for the year 1901. Assessed taxes are collectible at the following rates, viz.:

- If paid on or before the 20th day of June, 1901:
 - Three-fifths of one per cent. on real property.
 - Two and one-half per cent. on assessed value of wild land.
 - One-half of one per cent. on personal property.
 - On so much of the income of any person as exceeds one thousand dollars in accordance with the following classifications upon such excess the rate shall be, namely:
 - CLASS A.—On one thousand dollars and not exceeding ten thousand dollars, one per cent. up to five thousand dollars and two per cent. on the remainder.
 - CLASS B.—On ten thousand dollars and not exceeding twenty thousand dollars, one and one-half per cent. up to ten thousand dollars, and two and one-half per cent. on the remainder.
 - CLASS C.—On twenty thousand dollars and not exceeding forty thousand dollars, two and one-half per cent. up to twenty thousand dollars and three per cent. on the remainder.
 - CLASS D.—On all others in excess of forty thousand dollars, three per cent. up to forty thousand dollars, and three and one-half per cent. on the remainder.

- If paid on or after the 1st July, 1901:—
 - Four-fifths of one per cent. on real property.
 - Three per cent. on the assessed value of wild land.
 - Three-fourths of one per cent. on personal property.
 - Upon such excess of income:—
 - CLASS A.—On one thousand dollars and not exceeding ten thousand dollars, one and one-half per cent. up to five thousand dollars, and two and one-half per cent. on the remainder.
 - CLASS B.—On ten thousand dollars and not exceeding twenty thousand dollars, two per cent. up to ten thousand dollars, and three per cent. on the remainder.
 - CLASS C.—On twenty thousand dollars and not exceeding forty thousand dollars, three per cent. up to twenty thousand dollars, and three and one-half per cent. on the remainder.
 - CLASS D.—On all others in excess of forty thousand dollars, and one-half per cent. up to forty thousand dollars, and four per cent. on the remainder.

Revenue Tax, \$3.00 per capita (Victoria City excepted).

C. BOUTH, Assessor and Collector.

Victoria, B. C., February 25, 1901.

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S. M. ROBINS, Superintendent.