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ESCAPES PRISON TERM BUT PAYS \$200 FINE

Mrs. Morrison, of South End, Successful in Appeal Case, But Second Case is Amended

The story of the experiences of Mrs. M. M. Morrison, of South Porcupine, with the law in regard to breaches of the Temperance Act is a little complicated, but a lot interesting. In October of last year she was fined \$200 and costs on a charge of fracturing the Temperance Act. Then again in February of this year she was called by the court to answer a second similar charge. Perhaps because she believed it best for her health, she was not present in court when this second case was concluded, and in her absence, the Magistrate imposed a sentence of nine months in jail, the second conviction calling for a prison term. Because of her continued absence this sentence was not enforced. In the meantime, however, from her new place of abode she instituted proceedings to have the first conviction quashed on the grounds that certain evidence was improperly heard. In this appeal she was successful last month, Mr. Justice Mulock holding that the evidence of one witness heard in rebuttal after the Crown's case had been closed was technically illegal. This judgment at Osgoode Hall made some apparent complications. If the first conviction were quashed, there could be no "second" conviction, for, as the old temperance orators used to say "you can never take a second drink, if you never take the first." In the same way Mrs. Morrison could not be expected to spend nine months in jail for a "second" offence when the "first" was wiped off as clean as Tony's bar.

Mrs. Morrison returned to South Porcupine on Saturday, April 21st. On the morning of Thursday April 26th, Provincial Officer Allen served a summons on her to appear that evening at 8 o'clock so that Magistrate Atkinson might amend the "second" conviction, according to the law on that point. She appeared, and the judgment being formally amended with all due ceremony, she was then fined \$200 and costs for a "first" offence against the Temperance Act. The fine was paid. As Mrs. Morrison secures a refund of the first "first" fine, and as she does not have to serve the first "second" sentence, she is consequently only out the second "first" fine and is not in for the "second" first jail sentence.

"And the last shall be first and the first shall be last"—it is to be hoped.

Towards the financing of this immense business which means so much to the Empire from the standpoint of the successful prosecution of the war and to our troops at the front as well as to the prosperity of Canada, the Dominion Government has contributed \$200,000,000 as a loan to the Imperial Treasury and arranged with the Canadian banks for advances aggregating \$100,000,000.

TAX UPON WAR
PROFITS INCREASED

Brief Review of Budget for Canada for 1917.

The Budget, as presented last week to parliament by Finance Minister White, may briefly be summed up as providing the following:

No tariff changes will be made. No income tax will be imposed. Taxation on war profits will remain as it is where such profits do not exceed 15 per cent. Upon profits over 15 per cent, and not exceeding 20 per cent, the tax is increased from one-quarter to one-half, and from one-quarter to three-quarters on profits exceeding 20 per cent.

New law applies to first accounting period after Dec. 31, 1916.

Foreign trade of Canada for year ended March 31, 1917, totaled \$2,043,000,000.

New domestic loan will be floated next fall.

Surplus of current receipts over ordinary and capital expenditures, including interest on public debt and pensions, is \$60,000,000.

Canada's total war outlay to date is about \$600,000,000.

The net national debt, which was before the war \$336,000,000, has risen to more than \$900,000,000, and by the end of the present fiscal year may reach \$1,300,000,000.

IMMENSE SUMS FOR MUNITIONS ORDERS

Canada Has Received Orders to Extent of Eight Hundred and Fifty Billion Dollars

Most people are aware that Canada has been doing an immense business in munitions work for the Imperial Government, but few actually realize the immensity of the sums involved. A few facts will therefore not be out of place.

Mr. J. W. Flavelle, Chairman of the Imperial Munitions Board, has furnished the Minister of Finance with a statement showing the extent of the business in munitions which has been built up in Canada with the financial assistance of the Dominion Government. The figures are very striking as evidencing both the industrial power of Canada and the extent to which the present favourable financial and commercial conditions have been created by this gigantic business. The total value of orders received by the Board is \$850,000,000, which is equal to the entire international trade of Canada (imports and exports) of 1912. The value of munitions shipped to April 30th was \$470,000,000, the total disbursements to April 30th being \$543,000,000. The number of employees is divided as follows:—Headquarters staff, 800; inspection, 4,000; workers, direct and indirect, 250,000 to 300,000. Six hundred and thirty factories, chemical and loading plants are in operation in carrying out the orders of the Board. The products covered by these orders include shells, and their component parts, which represent immense tonnage of steel, brass, copper, lead, etc. They include propellants and fuses, also ships, locomotives and cars. An idea of the financial magnitude of the business is obtained from the fact that the cash disbursements for March were \$41,000,000 and will be for April \$43,000,000.

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DISGUISED CATHEDRALS MIGHT BE SAFE

(From the Montreal Star.)

To evade German U-boats, British hospital ships now sail in their ordinary guise, stripped of all tempting Red Cross insignia. Which leads the New York Sun to suggest that the French cathedrals might be disguised as breweries.

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Fine Quality

World News in Brief

Senator Corby, head of the Corby distillery at Belleville, died in Honolulu last week aged 66 years.

Hon. T. W. McGarry announces that in all probability the amusement tax on racing tracks this summer will be raised from 10 cents to 25 cents.

In one of the attacks last week on the western front the French took 50 big guns and 2,000 prisoners in one haul.

The Committee of the Reichstag handling the subject announces that any further strikes or other trouble in munition works would be very ruthlessly dealt with.

A Canadian party of eight near Vimy attacked 200 Germans, wiped them out, and then went on and took the headquarters staff. As Bill Hogg used to say: "That's going some."

Mr. R. B. Bennett, M.P., told the Dominion House last week that Hon. Geo. P. Graham had agreed to sell the Intercolonial when he was Minister of Railways.

The two young men who entered a Toronto apartment house recently, frightening and roughly handling Mrs. Catherine Skinner, before robbing her, were last week sentenced to five years each at Kingston penitentiary.

A Canadian private singlehanded attacked a machine gun position near Vimy and in the end succeeded in killing or capturing 70 Germans. If no Canadian poet writes an epic, it will surely not be for want of the heroic subject.

Alfred Noyes, the British poet now lecturing in Canada, last week told a Toronto audience that one Hun submarine is caught for every five vessels sunk. He added that he believed the authorities were exaggerating the submarine menace to make people take the necessary precautions regarding crop increase, etc.

An 18-year old soldier from Winnipeg has the distinction of having sniped 13 Huns in 20 minutes. The number was undoubtedly unlucky for the Huns. This soldier, Pte. S. D. Rickey, was recommended for the D.C.M. and also received \$65 head money from a London admirer. Pte. Rickey is now in hospital in England.

It will be delightful news to all to know that the express companies in Canada are prospering. From the rates charged everybody, in the North Land especially, feared the poor companies were not making an honest living, but both their gross and net revenues show good increases for the past fiscal year. P.S.—Be careful not to give undue emphasis to the word, "honest," in the above.

A former German professor of Toronto University, now residing in Switzerland, recently had the impudence to write the manager of a Toronto bank asking in the German language that his bank account be forwarded to him. The bank manager replied in the Japanese language saying that if the professor would write him in any civilized language he might have his request at least considered.

There was a heated debate at Ottawa last week over the "wet" canteen in the Old Country. Sir Sam Hughes blamed "the Premier and Perley" for the change to wet canteen at Salisbury Plains. In defence of the wet canteen it was urged by some members of the Government, and also some of the opposition, that where men could buy spirits outside the camp it was better to have them buy beer in the camp.

In the House of Commons last week Hon. Mr. Crothers, Minister of Labor, made the positive and very emphatic statement that prices had advanced less in Canada than in any other belligerent country since the outbreak of the war. Dr. Edwards, of Frontenac, followed with the declaration that there was less distress in Canada at the present time than at any other time in the history of the country.

Four British soldiers at Arras crossed No Man's Land and entered a German trench where they found a swarm of Germans huddled together. They forced the Huns to surrender, and then made them advance in threes and pile their arms, after which the FOUR British soldiers marched the FOUR German officers and a HUNDRED men out as prisoners and landed them at last behind the British lines. So cleverly was the work done, and so effectively were the Huns handled that they did not know until it was all over that they had been captured by only four men.

The British and French continue to advance on the western front, taking villages, prisoners and war material, and the Germans are about desperate over the matter, according to despatches.

The worst fighting of the war is now in progress, as the casualty lists show only too plainly. There is some comfort, though, in the progress being made for humanity's sake. In one gain last week on an eight-mile front the British took two villages and 1200 prisoners. In Mesopotamia also the British, under General Maude, are routing the Turks.

Probably few things so clearly illustrate the contrast between the German spirit and the British spirit as the attitude of the two peoples as officially evidenced after the recent sinking of hospital ships by Hun submarines. The German press boasted as of a victory. The German authorities had been ready to sacrifice the lives of German prisoners on the ships to wreak a little measure of a sort of mad vengeance against the British. And the British Admiralty after all, calmly and quietly announced, "We were fortunate in being able to save the lives of ten German officers and 95 men from the ships sunk." The Germans let both their own and their enemy's sick and wounded take the awful chances of the open sea. The British tried to save their own and the enemy's unfortunates at all risk and peril.

Will be Again on the Canadian Circuit.
The stable of Dr. J. S. Tyree will again be campaigned on the Canadian circuit this season. Trainer Larick secured first call on Jockey Hay while F. Gainer will act as assistant to Dr. Larick.

