



WELL of GOLD By Bentley Ridge

UP A TOWER

She wondered what it could be—a water tower? A wind tower? A watch tower? They took her through a low doorway, one of them had a lamp, and he lighted this with a box of European matches.

The tower was hollow, and she could dimly see a wooden ladder rising towards a hole in the lofty roof.

They cut the rope round Lynne's ankles and wrists and made her climb up the ladder. One of the men followed closely behind her, and Lynne was too much afraid to do anything but obey.

Up and up, on the unsteady ladder into the darkness. As her head emerged through the opening in the roof Lynne found herself in the pitch darkness of what she assumed to be a loft of some sort. The man behind her urged her on, and as she stepped out onto the floor he gave her a push to indicate that she was to get away from the opening in the floor. He said something in Arabic to her, and then descended the ladder again; she was left alone in the loft with only a faint glim of light from the lamp held by the man below coming through the opening in the floor.

A moment or two later there was a grating sound, the head of the ladder shifted, she saw it drawn away. They were taking the ladder down; a moment or two later the light from the lamp below was gone also, and Lynne was in pitch darkness.

She heard the men going away, and then the creak and clatter of the cart as they drove off in it. She was quite alone.

She guessed that she must be far from any human habitation or they would not have left her like this, with her hands free to take the gas out of her mouth and call for help. She did call; she called once or twice, and her voice echoed eerily through the hollow darkness of the tower. But there was no answering sound. She dare not move because she was now uncertain where the open hole in the floor was, and she was afraid of falling through it. The drop to the floor below must have been at least fifty feet.

And so she lay there on the stone floor while the dark hours dragged slowly on. She was glad of the warmth of the voluminous chadar they had put over her when they took her from the house. Soon she ached in every limb from lying on the hard stone; but she was so weary that she actually slept a little. An hour later she awoke from a doze to find a dim grey light creeping into the loft, and as soon as she had realized her whereabouts, she saw that the light was coming from an opening in the roof overhead. The dawn was coming at last outside.

Almost too stiff to move Lynne rose to her feet. All was silent. There was the opening in the floor and a glance through it into the gloom below showed the ground hopelessly far away. But the hole overhead was well within reach; she could see the lightning sky through it, and she realized that if she could draw herself up she might be able to see where she was from the top of the tower.

Weak and stiff as she was, her first two or three attempts failed, but at last she managed it. She had her elbows resting on the floor above, and by clutching at the rough stones with her hands and leaning the upper part of her body forward over the edge of the opening she was able to hang there for a moment or two and look about her.

The first wan light creeping from the east showed her a low wall all round the top of the tower; lying on the floor about her were things that glistened faintly in the dim light; things which she could not at first recognize for what they were. She looked again and saw that they were bones. Human bones, picked clean by the birds and the vultures, and bleached by the sun of years.

With a little gasp, Lynne dropped back through the opening against at what she had seen in the grey unmannly light.

She was imprisoned without food or water, and without hope of rescue in the top of a Tower of Silence—one of those towers on which the Zoroastrians exposed the bodies of their dead to the sky and the wind and the birds.

CHAPTER XXII

IN THE TOWER OF SILENCE

The first sunlight, filling the loft of the tower with its more cheerful light, found Lynne sitting with her back against the wall, thinking things out. The first thing to do, she knew, was to find out exactly where her prison lay. The shock of her first sight of the gruesome contents of the top of the tower had made her reluctant to climb through the opening again; but this would have to be done for she would

have to look over the surrounding wall in order to see anything.

She got through the opening again, climbing up so that she stood in the top of the tower. Seen in the morning light, under the blue sky, these poor dead bones were not so terrible as they had looked in the half-light. She picked her way among them to the side of the wall. The tower stood among dusty flat-lands strewn here and there with broken rock; in the distance, behind trees, she could see the outskirts of Tehran. But nearer there was not a dwelling to be seen; she could call and call and no one would hear. The road by which they had brought her on the night before was merely a track to the tower. The rut made by the cart was the only one to be seen in the dust, showing that no one had been here for some time.

She felt like a princess shut in a tower in some old fairy tale; and the dragon in this case was the 50 ft. drop to the ground from the loft above. She did not believe that anyone was going to kill her now; and she did not believe, for people never do believe in such possibilities, that she would stay here until she starved to death.

So she stayed there waiting for someone to come, leaning on the parapet of the tower, trying not to shiver when she thought of the sad relics of humanity lying on the floor behind her.

It must have been sometime after noon that she saw a boy driving a flock of goats, not two hundred yards away from the tower. He appeared suddenly from behind some rocks and at the sight of him Lynne shouted and called and waved her arms wildly.

The boy looked round, and saw her waving her arms in the top of the tower; he took to his heels and ran, until he and the goats were a mere cloud of dust in the distance.

Lynne was in despair. She realized that the people probably regarded the Tower of Silence with superstitious terror; and that anyone who called and shouted from the top of one would be taken for a ghost or a ghoul at least.

The afternoon went on. She was beginning to feel very hungry, and almost unbearably thirsty, when she saw a cart coming along the track from the direction of Tehran. Having only had a brief glimpse, in a very poor light, of the cart which had brought her to the tower on the night before Lynne did not know whether this was the same cart or some other.

Her hopes were dashed as it grew nearer and she recognized the driver, and the huge manservant who had brought her to the tower. She immediately left the wall and lowered herself into the loft again, lest they should see her, and do anything to prevent her getting into the top of the building. She waited; she heard the cart trundling over the track; and in a few minutes the ladder was replaced in the opening in the floor. Someone mounted it, and a moment later the head of the huge copper-coloured man-servant appeared in the opening. He looked to see that she was still there, uttered a grunt, and placed a pitcher of water on the floor. A loaf of bread was thrown down beside it, and without another word he descended out of sight again.

As soon as he was half way down, she rushed to the opening and grasping the two ends of the ladder thrust them forward with all her might. But the man and the ladder were heavy; there was a yell from the man as the ladder swung out, but he hung on, and it fell back into place again.

BREAD AND WATER Shouting curses at the disappointed Lynne, he descended the rest of the way as fast as possible. Desperately Lynne grasped the top rung of the ladder and tried to pull it up. But it was a vain effort, and in a moment the two men below had drawn it away. It went swaying far out of reach and she was left looking helplessly down through the opening while they shook their fists at her and cursed her.

Then they laughed, and went away leaving her alone again in the loft. But she had a pitcher of water and a loaf of bread, and the consoling certainty that they did not mean her to die of hunger and thirst.

She drank some water thirstily, and tearing up the sow brownish loaf she ate nearly half of it.

Afterwards she climbed into the top of the tower again, among the bleached bones of the dead Zoroastrians, and looked over the wall again. The sun was sinking, shadows were creeping over the sky and over the grey land. She looked towards the north, towards Enzli and imagined how Julian must have got there by now, must have got the Cups of Alexander, and perhaps be

already on his way out of Persia.

It was indeed a sad evening. She saw the first star come out overhead. She thought about Guthrie, and she wept a few tears.

Another night descended with its ghostly darkness on the Tower of Silence.

Next morning, aching after an uneasy night on the bare floor, Lynne was early at the wall, looking to see if any help was at hand.

And towards midday, when she had really begun to believe that there was no help coming to her, and that she would have to wait until her captors decided to set her free, two figures came into sight on the edge of the plain. She looked; she could hardly believe her eyes. They were Europeans. Even from this distance she could see the pink face of the man under his hat. He had a small white beard and carried, of all things, a butterfly net.

A butterfly net after Lynne's nightmare experience of the last two days seemed the most extraordinary thing in the world for anybody to be carrying. And the other person, Lynne saw, was a woman in a grey tailor-made suit.

In a moment she was calling wildly. She waved. The two people saw her. They slowed their steps, regarding her curiously, and even from that distance she could see how startled they looked. "Help! Help!" Lynne cried, and she waved and beckoned wildly.

In her Persian garments she knew they would not take her for anything but a native. They looked undecided whether to come nearer to the tower or to walk away and avoid this curious apparition waving at them from the top of it.

She had put the kerchief over her head to protect it from the hot sun, and now she tore it off so that they might see her fair hair. She remembered that her face was still thick with powder and rouge, and kohl, and wished that she had thought to wash it off with water from the pitcher. But there was no time to do that now. She beckoned and shouted again.

"Help! Get me out of here! Help!"

HOPE OF RESCUE Evidently the two people had decided that she was not part of the normal phenomena of the landscape; and with looks of doubt they came nearer to the tower.

"Please, can you help me?" Lynne called. "I am English! I've been shut up here—I want to get out!"

Unfortunately the two people were not English.

The man looked up at her inquiringly and said:

"Da?"

He kept repeating it. Whatever he said he looked at her helplessly and inquired:

"Da?"

This new difficulty was the last straw. Lynne could have cried with exasperation. If all these people could do was to say "Yes?" to her in Russian they might as well never have come.

However they understood her gestures better than her words. She pointed to the doorway into the tower indicating that they were to go in, and after some hesitation they did so. She got down into the loft and went to the opening in the floor; and there she saw them standing below looking about them, talking to one another in Russian.

She called out and they looked up at her leaning over the opening in a startled sort of way. To be rescued by people who had so little idea of her plight seemed the strangest thing of all to Lynne. However, they did seem to intend to help her.

She pointed to the ladder which her captors had left leaning against the wall, and by slapping the side of the opening in the floor with her hand, she indicated that the old gentleman and his friend should move the ladder over so that she could climb down.

The man put down his butterfly net, and they went to get the ladder. They went to move it, tried to do so, and then stopped, shaking their heads.

For one dreadful moment Lynne thought that they had decided that it was too heavy for them. But to her vast relief they tried again, and this time they succeeded in moving it away from the wall. With some difficulty they moved it round, and at last it swung into place against the opening.

INTO THE HIGHWAY The instant that it was in place, Lynne was on it, and for all her stiffness and weariness, she got down faster than she had ever gone down any ladder in her life.

They looked at her with great curiosity, and she could do nothing but thank them in English, leaving them quite as mystified as ever. She knew how extraordinary she must look with

Recommendations Made by Assessment Expert

Advices Town Purchase Library of Books on Assessment. Says Golf Course Should be Assessed as Mining Land. Not in Favour of Adding Hollinger Fence to Assessment. Suggests By-law Limiting 30-Ft. Lots to One Building.

The following is the full text of the report of Geo. A. Lister, assessment expert, brought to Timmins some time ago for a review of assessment matters here. Enquiries by The Advance leave it impossible to question the fact that Mr. Lister is fully qualified for the work he undertook and that he is recognized as an authority of the highest standing. His visit here will undoubtedly be of value to the assessment department, and, of course, thus of value to the town. Whether it will be considered worth its estimated cost of \$1,000 is another matter. In one way it is worth considerable to the town by making plain that the assessment department has been doing exceptionally good work. This will please some of the members of council and many of the people, and is undoubtedly worth something to the town. But to others it will not be the fulfillment of expectations. It should be said, however, that Mr. Lister carried through the work only on the facts obtainable and with regard to conditions and circumstances. His report is fair and considerate and without prejudice.

If the people wish to get value for

her dishevelled red hair, her indigo eyebrows, her Kohl-darkened eyes, and the little flowers painted with indigo on her cheeks and throat.

Lynne did not wait; she hurried out of the tower, and the Russians followed more slowly. She was some way along the track before she turned to look back, and when she did she saw the old man, evidently an amateur naturalist, chasing a butterfly around the tower.

It was a ridiculous ending to the nightmare of the last few days, and did more than anything to calm Lynne's nerves, and convince her of the rationality of the world.

She hurriedly tied the kerchief over her head again, and pulled the chadar across her face; in her native dress, looking like hundreds of other veiled women in the town, she hoped to get into Tehran without interference. She still hoped that there might be time to stop Julian getting the Cups of Alexander away from Enzli.

She held up the skirts of her chadar and hurried on; her fear was that her captors might be returning to the tower and meet her on the track.

But soon she came to some cultivated fields, and then to some mud hovels on either side of the track. She hurried on. Nobody looked at her with any curiosity, a fact which came as a great relief.

She came into what appeared to be a main highway, where mules, carts and even one or two motor vehicles were moving on towards Tehran; and there, about a quarter of a mile along the road, she saw one of the castellated gateways of the city.

She was safe. And it now remained for her to decide what to do next.

CHAPTER XXIII STRANGE MEETING

There was no one to whom Lynne could go for help. It would be easy enough to enlist the help of Sylvia and her husband, in getting the cups from Enzli if they were still there. But in the circumstances it would be inexcusable. Supposing the matter was to get into the hands of the Persian authorities, it would do Stephen Trent irreparable harm to be mixed up with the business. In his position it would ruin him to be mixed up with any such scandal.

The only thing for Lynne to do was to try to right matters without involving anyone else.

Her greatest difficulty would be to get the cups from the agents at Enzli without disclosing the whole business, for she had no authority to take the boxes away, and this, of course, was assuming that Julian had not already removed them. If he had, then there would be the whole process of tracing them to wherever Julian had taken them; a thing which it would be almost impossible for her to undertake herself.

She passed through the gateway and hurried on through the crowd. First of all she would have to get a change of clothing. She had no money; the only thing to do was to go to her cousin's house, and try to think of some excuse to make for arriving in such an extraordinary costume. She could tell them that Julian had been showing her Persia from the Persian point of view. Anything would do. What mattered was the whole process of tracing them to wherever Julian had taken them; a thing which it would be almost impossible for her to undertake herself.

She was puzzling over this, almost in despair, as she hurried along the crowded way, when she saw a familiar figure on the other side of the road. It was Guthrie.

Guthrie walking along the street, in all innocence no doubt that the Cups of Alexander had been found, and were in all probability already out of the country!

In a flash Lynne knew what she must do. Since he was here her project of getting the Cups secretly must be forgotten. The risk of her never being able to do it was too great. Guthrie must know.

She crossed the road, hurried after him. White-faced, resigned to meet his anger after all that happened Lynne touched his arm. He turned and looked in astonishment at what was apparently one of the veiled Faithful, trotting after him in the street.

"Dr. Guthrie!"

(To Be Continued)

the report they must read the report carefully throughout. There are a number of items of special interest, and one or two points where explanation may be of value. For instance, it might be thought through a hasty reading of the report that the fence around the Hollinger property had been assessed by the local assessor. The assessment did not include this on his assessment; and while the expert agrees with this, apparently someone had been asking why the fence wasn't assessed. In the same way, the local assessment department assessed the golf course under the heading of mining lands, and again the report agrees, but evidently somebody had been questioning this plan and the expert explains why the assessment is correct.

The report will be very valuable if its references to cases of three houses crowded on one lot, rouses to action to prevent any approach to slum conditions in this town.

Herewith is the report in full:— Copy of Geo. A. Lister's Report. August 27, 1937.

Municipal Council, Town of Timmins, Ontario.

Gentlemen:—In conformity to the conditions incorporated in By-Law No. 515 of the Town of Timmins, passed July 6th, 1937, the writer investigated the ASSESSMENT conditions in your municipality beginning the morning of July 15th last.

A verbal report was made to your Council by me on July 30th, since which time I have given considerable thought and am now in a position to tender you a detailed report which I hope will meet the conditions in your Town.

As I advised you by letter on the 18th inst., your Assessment Commissioner, Mr. Shaw, with your approval previously arranged, spent a day with me inspecting assessment records in the City of Toronto—particularly in the highly concentrated retail shopping section. I have had considerable experience in this neighbourhood and, having appeared before the Courts giving testimony as to values, I felt that the information Mr. Shaw would obtain would give him a broader vision of what we consider the proper method of land valuation and subsequent assessment.

We were also privileged to inspect modern and antiquated downtown buildings, some of which have been revamped with new store fronts for the purpose of meeting competition in retail shop sites. The values of these buildings for assessment purposes were also checked. In the afternoon we proceeded to the City of Oshawa where we conferred with the Assessment Commissioner, obtaining from him pertinent data as to land values and methods of assessment procedure in both land and building classifications. We also obtained information regarding assessment of hotels, garages, gasoline stations and industrial properties. It was thought advisable to obtain a viewpoint from the City of Oshawa in the assessment procedure in order, if possible, to incorporate ideas that may have been overlooked while the writer was in your municipality.

Mr. Shaw and I, later in the day, dealt with the matter of land value maps for your Town. This in itself is a difficult study and can only be equalized safely over a period of time with the actual sale and rental transactions kept up to date. Your Assessment Commissioner, Mr. Belanger, Mr. Longmore, and myself at various times rechecked the land value maps dealing particularly with the retail shopping section, and I feel certain that as the procedure in reaching conclusions in land values was carefully explained, there will be no future difficulty in an equalization of land values in your Town embodying retail, industrial and residential properties.

Land Values—In order to determine the actual value of a retail shopping section, it was necessary first to locate what we believed to be the 100% shopping section, and also the retail corner of highest value in your Town. The first step was to locate the most recent land sale, to analyze same, and from this point work out. By conferring with your merchants, property owners, bankers, financial and real estate agents, and tenants in the business section from whom a large fund of information was obtained, we were enabled to correlate this to the recent sales.

Proceeding further, we capitalized a number of rental returns in the business area and, in this way, arrived at what we believed to be a fair percentage figure to use in the proper method of capitalization. The final deduction was that a value was obtained of a lineal foot of an inside lot of standard depth in the business area. This is, in my opinion, the safest, surest and most commonly utilized method in vogue today. The same method of arriving at a unit land value of standard depth in a residential district pertains, and has been taken cognizance of by the assessment department.

As regards industrial lands: This applied to those portions which border the Highway and T. & N. O. Railway right-of-way. The properties so utilized are of various sizes, not particularly large in extent, and it will be advisable to ascertain the exact purchase price of the properties as vacant lands and calculate the area on a square foot basis. This enables the Department to arrive at the actual value, which should be comparable to adjoining lands now vacant, and the assessment valuation figures should bear the same

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relation to these lands as it does to retail and residential properties.

After being in your Town for over a week and reaching conclusions as to values, I then inspected the Assessment records. The method of arriving at the value of lands was at a figure of so much per lot. This method, while possibly satisfactory in the early development of your community, gives way in time to the more modern and satisfactory manner of valuation. In order to assist the Assessment Department and to place the land value procedure on a sound basis, I have suggested that a method of valuing lands of various depths be undertaken and, with this in mind, am suggesting that the officials consider the use or reference to the DAVIES' RULE which has met with favourable consideration in the Assessment Department in Toronto and one that I have at various times tested in court procedure.

For your records, I am enclosing herewith a copy of this rule together with its formula; and further, an analysis of land value charts indicating the relation that the Davies' table bears to some of the other prominent charts. In summarizing: It is the general opinion of most eminent authorities in land values that the front half of a retail shopping lot of one hundred feet (100') in depth is worth approximately sixty-six per cent. (66%) of the whole. With this in mind, the assessment officials are enabled to give careful consideration to lots of different depths for whatever purposes they may be utilized.

A corner lot in a business section has more value per lineal foot of frontage, in my opinion, than an inside lot on a retail shopping street. The additional value is created by the fact of having extra light and display areas, as well as the possibility of obtaining business from the adjoining street. The value of the inside frontage lots on the side street is actually reflected in the value of corner property, and when increasing the corner lot reference to the value of the other street must be considered. There are numerous charts dealing with what is known as "Corner Influence". My experience has been that a great deal of common sense is necessary in this connection, but I am respectfully referring you to data obtainable in some of the publications suggested for the Assessment Department library.

A lane or alleyway at the rear of a property, as well as a laneway bordering same, adds additional value over an inside lot. This again practically deserves consideration mostly from the common-sense manner, but data in this regard will also be found in the publications referred to. As far as I am concerned, I see no reason to abide on too hard and fast a defined rule in the measuring of land values, provided however that the same method is used in all lands in the municipality.

Building Values—Applying the capitalized method which, after all, is obtained from a revenue producing standpoint, it was possible to ascertain what we believe to be a fair or actual value of a business entity. Deducting from this the value of the land under the structure, we were enabled to arrive at a value of the building. Breaking this down further, after having obtained the cubical content, we reached a figure which represented the value per cubic foot. Analyzing the costs of labour and material heating, plumbing and electrical units and other equipment necessary for the building, and having already obtained contract prices on completed structures, we were able to compare our cubic foot price with the actual cost of replacement. There were many structures in Timmins

which were carefully inspected, analyzed and investigated by the officials and myself, with the result that we believe Mr. Belanger is able to assist the Department in placing fair figures on the different buildings as regards their replacement costs.

In inspecting the field assessment sheets, I found that care had been used in compiling data of building replacement values, while I believe that if a uniform system of cubage is incorporated in the assessment methods it will establish a permanent base for future appraising. With this in mind I am suggesting that the method of calculation of cubic contents of buildings follow the standard set down by the American Institute of Architects, Document 239, of May 1928, copy of which is appended hereto. When the cubic rates are definitely established, I would respectfully suggest that they be typed and included on the same sheet with a photograph of a building that may be classed as of a typical type of structure.

While in your Town I photographed over forty (40) different types of buildings, and am including these photographs with my report. I was not able, in the limited time, to work out individual cube costs but have already discussed the matter with your assessment officials and believe that they will proceed without delay along the lines discussed.

In the matter of Land and Building Values as already referred to herein: There should be no secret made as far as the ratepayer is concerned, and it should be his privilege at reasonable times to confer with the assessment officials in case that he does not fully understand the data contained in his assessment notice.

It is my opinion and a sincere hope that if the methods suggested are used in the procedure, as already outlined, of arriving at actual value of lands and buildings, and if this is maintained in the assessment department with consideration given to the future in as much as some discounting of present day values may be necessary, and if this procedure is equalized, there may be little opportunity for complaint or disjuncting of assessment records.

(Continued on Page Eight)



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Tickets are valid to return leaving destination point not later than C.P. Train 1 from Windsor St. Station Montreal 10:15 p.m. Sunday, October 3rd and connecting at North Bay with our Train 1 at 12:45 p.m. Oct. 4th EXCEPT passengers from points north of Porcupis must leave not later than C.P. Train 7 from Montreal 7:50 p.m. Sunday, Oct. 3rd to connect at North Bay with our Train 47 Monday, October 4th.

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