

Sensible Gifts

RAZORS
all kinds,
50c. to \$10

RAZOR STROPS
only the best

SKATES
every reliable make

Everything in Hardware and Cutlery at

CORBETT'S

THE WHIG—72nd YEAR

THE DAILY BRITISH WHIG is published every evening at 306-308-310 King street, Kingston, Ont., at six dollars per year, payable in advance.

Advertisements per line, six lines and over—First insertion, 15c.; each subsequent consecutive insertion, 8c.

Measurements by a solid scale, twelve lines to the inch.

Births, Marriages or Deaths, one in column, 50c.; two in column, 75c.

Advertisements for sale, etc., for per word in daily issue, minimum charge, 25c.; three insertions, 50c.

Notices in reading columns are subject to special charges.

All charges for advertisements and subscriptions are due and payable in advance.

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THE WEEKLY BRITISH WHIG, 12 pages, 84 columns, is published in two editions, one each on Monday and Thursday mornings at \$1 a year, if paid in advance, otherwise \$1.50 per year.

Attached to the paper is one of the best Job Offices in Canada; rapid, stylish and cheap; also improved printing process.

Whig Publishing Co., Limited,
107-109, Front Street East,
Kingston, Ont.

THE DAILY WHIG.

"Opter per Orbem Dico."

More And More Shocking.

The New York legislature will have before it, at the next session, the report of the committee which has been investigating the insurance business.

As a result there is scarcely any doubt that the law will be amended, that there will be a different treatment of the business in future, and that the public will not be henceforth deceived by any "doctored" returns.

The discoveries of the committee for the last week have been its most important. They brought out the fact that the examination by the state department has been of the most formal kind.

The evidence of the last day on which the committee was in session was its most sensational. Then it was that not only the officers but the directors of the great company were shown to be speculating in stock at the company's expense.

The reports to the state department did not reveal the true facts. Certain valuations of real estate were altered to suit the situation, and the auditors made the changes at the instance of the president and vice-president.

This is the worst yet. The auditors—the detectives of the company, the men whose independence is supposed to safeguard the institution—league with the corruptors! Or in fear of them, and without the courage to resent and report a wrong!

The people have had many shocks, but none to compare with this. What can they demand in self-protection.

The Minister Of Marine

The death of Hon. R. Prefontaine has caused a profound impression in the land. It was so wholly unexpected.

Mr. Prefontaine left Canada some weeks ago on business in connection with his department. At London he had appeared at several functions and made addresses which had the true Canadian ring. Though a French-Canadian he was not given to racial tricks, and all he said on public occasions was free from cant and narrow-mindedness.

Having disposed of his mission to England he went over to France for a brief holiday. Here he was feted, and here he showed signs of physical distress.

It was so robust when he left Canada that his collapse came as a surprise, and nowhere more than at his home was the shock of his death so severely felt.

Mr. Prefontaine was not an orator. He was skillful in debate, but he did not pose as a great public speaker. He was essentially an administrator. Of his capacity for executive work he gave some evidence during the many years he was in the Montreal council.

He succeeded Hon. Mr. Tarte in the government, but taking the marine department, and giving it his undivided attention. He had made many improvements in the St. Lawrence, and had others under contemplation when death overtook him.

He will be missed from the councils of the nation. He had his own way of doing things, but he had also a zeal and devotion for duty which carried him to success.

His countrymen mourn his demise, and with much reason. He was a leader among them, and he appears to have acquired his popularity by services which are now acknowledged by the people without regard to religion or politics or race.

The Spectator wants the Hamilton electorate to vote for the conservatives in the municipal election who are not "wreckers and nuisances" all the year outside of election times.

Who is getting it in the ribs now?

What The Figures Show

In another column the Whig gives the financial statements in connection with the light, heat and power departments. They are important at this time, and they will stand careful inspection.

The first statement is of the revenue and expenditure for 1905. This shows that the gas plant is the money maker. It costs less, it involves less risk, of damage and deterioration, and it yields a larger profit. The earnings of the gas plant for this year are \$33,047.93, and the electric plant, \$33,075.16. The expenses (manufacturing) are for gas, \$18,182.51, and for electricity, \$21,735.51. The difference, so far as the power and light and gas departments are concerned is, with the rental, \$26,971.07. Against this has to be charged interest, insurance, office salaries and rent, etc., a total of \$17,723.18. The surplus is \$9,247.89.

But it is not a cash surplus. The earnings of the plants disappear as fast as they are collected, and they appear to be going largely into permanent improvements. Last year there was an overdraft on December 31st, of \$23,770.62. It increased during the early part of the year, while certain extensions were going on, but it was reduced when the lieutenant-governor-in-council allowed the issue of debentures to the extent of \$29,000. Still there is an overdraft at this date of \$28,527.06, and of interest and unpaid accounts to the amount of 7,665.27, a total of \$36,192.33. The only available assets are the December debts, \$22,000, and accrued rent of \$302.28, altogether \$22,302. With every dollar of the incoming rates applied, therefore, there will be a serious liability at the beginning of the year, and the overdraft will grow during the time another quarter's dues are accumulating.

The gain in capital account is not clearly indicated by the assets and liabilities as they have been handed out. It should be remembered that the financial statements, to be comprehended by the people who own the plants, should be as lucid and as simple as possible. There is a comparison, but it involves some figuring. One can put the assets and liabilities of 1904, beside the assets and liabilities of 1905, and he can reach some results. These statements show an increase in real estate of \$158.79, in gas plant of \$11,719.33, and in electric plant of \$8,847.25, a total of \$20,725.37. This fairly offsets the amount which was raised by debentures, though it is not stated, and is not known outside of the city hall, just how the \$20,000 was spent.

Of stock on hand there was, according to inventory on December 31st, 1904, \$7,445.76, and at this date, \$12,000. The debenture account cannot be intelligently contrasted so far as the assets and liabilities are set forth. For instance in the auditors' statement of 1904, the city of Kingston appears among the liabilities for \$194,723.40. This represents more than debenture debt, for the whole of this amount now is only \$291,975, and the difference is only \$7,251.59, whereas during the year there was an issue of bonds to the extent of \$20,000.

The point of greatest moment is this: That while in 1904 there was a paper surplus of \$7,811.01, and in 1905 of \$9,348.49, in both years there was an overdraft out of all proportions with the revenue and at a heavy cost to the city in interest account. The interest cannot be clearly separated from the accounts of 1904, as they are detailed in the auditors' accounts, but this year, the interest alone amounts to \$11,871.73, which includes the item of \$3,416.40 on the special loan of \$70,000 advanced by the bank when the plants were purchased.

These financial exhibits suggest the wisdom of returning to the plans of the committee of 1900 in dealing with extensions and expenditure on capital account. The people are not getting the fullest advantage from the present method of making improvements. All the earnings of the property should not be used in making permanent improvements. On the contrary certain work should be contemplated, its cost should be estimated, and the people should be asked to vote upon it. If they approve the services may be installed and payment made of them in such a way that the consumers of light, heat and power in the future may bear their share of the burden.

As it is the earnings of the plants are being used for the benefit of posterity, whereas the consumers of to-day should get the benefit of lower rates if the increase is more than sufficient to pay running expenses, interest and debenture charges. To the extent to which this policy has not been respected in the committee of 1905 the people have a most serious grievance.

Editorial Notes.

Alderman Bassan is inclined to be patriotic in his appeal to the electors. Shades of Nelson bear him talk.

The St. Catharines people have been given to understand that the York County Loan company will be able to pay its stockholders in full.

A contemporary sees the trouble with certain financial concerns. The

USE COMMON SENSE AND

managers act as if the money was their own. Correct you are. What is the cure?

The electors are the whole thing at present. And if they want to remain so they will not prefer anyone who will ignore them during the year.

The McCarlys are getting rid of their property as fast as they can. What are they expecting? A persecution or an avalanche of adverse public opinion?

The auditors' report which has been issued to the people should be remodelled. There is nothing of the kind in this province so antiquated and unsatisfactory.

Alderman King's committee—my committee is the way he speaks of it—has an overdraft of \$28,000. That is the committee which does what Lawson would call the high financing.

A correspondent is anxious to tell the people that the council of this year has paid its debts. He had better have a care. The year is not ended, and the alleged surplus may disappear.

In the statement which has been made public, and giving an alleged surplus for the council of 1905, there is no mention of unpaid accounts. Were all the outstanding accounts of the city covered by the last report of the finance committee to the council? Take your time before you answer.

SPIRIT OF THE PRESS.

Latest Grievance.
Toronto Globe.
The plumbers can stand the fumes, but this mild weather is intolerable.

Catches Something.
Ottawa Journal.
A Toronto policeman has caught smaller boys shooting holes through the grocer's business, but full details are not available.

News Is Coming.
Winnipeg Free Press.
It has not yet been discovered that the York County Loan was interested in the grocery business, but full details are not available.

300 Of 'Em.
Moncton Transcript.
It is estimated that there are on the I.C.R., and principally in the city of Moncton, no less than 300 employees over sixty years of age.

A Hairy Navy.
Montreal Star.
The Canadian navy will be laid up until April. What we need is a navy that can overcome the difficulties of winter by shooting holes through the United States from dry-dock.

Time For Change.
Los Angeles Express.
Moral suasion and kindness having failed to pacify Russia under the Witte regime, the fierce Ignatieff will now try what he can do. He believes in the way to make good Indians.

Centre Of Fads.
Ottawa Free Press.
Dr. Beattie Nesbitt hit Toronto a hard crack when he stated at a conservative smoker that it was "well known as the centre of fads and fancies on the continent." How long will it fancy being "bossed" by Beattie Nesbitt.

MUNICIPAL NOMINATIONS.

Town Of Picton.
Mayor—G. M. Farrington, H. R. Barton.
Councillors—H. S. Willocks, W. R. Wright, P. R. Young, W. J. Jamieson, Thomas Slatery, R. Skillen, W. H. Duden, John E. Terrill.
E. L. & W. W. Commissioners—H. B. Bristol, Dr. T. S. Philp—acclamation.
Public School Trustees: Quinte ward—Thomas Wamsley, Brock ward, Robert Davidson, acclamation. In Hallowell and Tecumseh wards there will be contests in the former between A. M. Buchanan, and W. McLemont, and in the latter between Gilbert A. Arthur and John Laird.

Township Of Hillier.
Reeve—Charles Thorn.
Councillors—Albert E. Calnan, Cornelius C. Spencer, George Morrow, Lewis N. McPaul, R. Percival Wilson.

Township Of Athol.
Reeve—Thomas Edmunds and Elmer Leavitt.
Councillors—M. Hawkins, Milton Young, Herbert Boshel, Stanley McKibbin, Councillors elected by acclamation.

Township Of Hallowell.
Reeve—Herbert McDonald.
Councillors—F. A. Morgan, W. A. Christy, W. B. Leavens, W. H. Markland—All elected by acclamation.

Village Of Wellington.
Reeve—Henry Clemons.
Councillors—W. H. Post, J. Shurie, Allan Dingman and Thomas Jackson. All elected by acclamation.

Township Of Ameliasburg.
Reeve—W. W. Anderson, W. E. Anderson.
Councillors—Harry Dempsey, J. H. Parliament, F. C. File, W. A. Loat, George Weese.

Township Of Bedford.
For Reeve—R. E. Brash.
For Councillors—William Lee, John Madden, Joseph Jones, John A. Kennedy. All elected by acclamation.

Clark's Pork And Beans.
Its tastiness is the result of the proper proportions, properly cooked, and carefully seasoned. Good after an outing.

About the best thing a woman does when she decides to keep borders is to invest in a cheaper line of table linen.

FINANCIAL STATEMENT

Of the Gas and Electric Lighting Plants.

The following is the statement of the gas and electric light plant for 1905. The features of the statement are presented in the editorial columns. We open with the assets and liabilities of 1904:

Balance sheet of the light department of the City of Kingston, December 31st, 1904:

Assets.—A. Young, \$24; real estate, \$33,677; R. Crawford, \$208.34; gas plant, \$77,509.81; City of Kingston, current account, \$1,989.31; Electric plant, \$31,970.75; electric generating plant, \$14,471.95; electric outside plant, \$42,698.95; total, \$89,951.46.

Inventory material on hand, \$7,445.76; cash, \$419.69; arrears gas and electricity, \$18,495.29. Total, \$238,811.25.

Liabilities.—Thomas Bonny Co., \$102.20; H. Skinner & Co., \$22.91; C. Smeaton, \$4; John Campbell, \$883.34; City of Kingston, \$194,223.40; McKelvey's Birch, \$319.13; accrued debenture interest, \$817; Canadian General Electric Co., \$76.27; J. C. McLaren Belling Co., \$102.72; William Allen, \$89.35; E. Moore, \$100; The McCort Oil Co., \$493.31; Owen City Oil Co., \$37; Bank of British North America, \$23,770.62; profit and loss, \$7,811.01. Total, \$228,811.35.

Approximate statement of assets and liabilities of light department as on December 31st, 1905:

Assets.—Plant account: Real estate, \$33,835.79; gas plant, \$82,220.11; electric plant, \$97,898.90; total, \$223,954.80; stock account, \$12,000; accounts received (December quarter), \$22,000; rent accrued, \$302; total assets, \$235,256.81.

Liabilities.—City of Kingston capital account. Old bonds assumed by the city, \$99,975; issue, No. 1, \$82,000; issue, No. 2, \$20,000; total, \$201,975; bank overdraft, \$28,227.06; accrued interest and debenture account, \$2,730.23; interest due bank, \$1,080; City of Kingston (current account), \$372.50; unpaid accounts, \$3,182.44; total liabilities, \$228,167.33.

Profit and loss, approximately for year 1905: Taxes, \$3,376.61; interest on bank advance, including special loan of \$70,000 now paid, \$3,116.19; insurance, \$238.50; office rent, \$200; salaries, city officials, \$1,125; interest, \$6,811.84; debentures, \$1,002; interest city debentures, \$1,640; Kingston P. C. R. Ry. Co., \$482.21; accrued interest on debentures, \$1,913.33; discount on sale of debentures, \$270; balance surplus, \$9,247.89; total, \$23,971.57; gas output, estimated, \$14,835.29; electricity, \$11,338.65; rental, \$79.73; total, \$26,971.67.

Estimated revenue and expenditure of the gas and electric departments for 1905:

Gas—Revenue three months to March 31st, \$7,762.79; revenue three months to June 30th, \$6,477.79; revenue three months to September 30th, \$6,811.84; revenue three months to December 31st, \$11,225; total, \$32,277.37.

Expenditure—Wages, oil, coal, lime, etc., \$12,230.97; maintenance, \$3,950.75; printing and stationery, \$143.21; stable account, \$30.41; contingencies, \$207.27; salaries, \$1,600; total, \$18,162.64. Balance, \$14,835.29.

Electric—Revenue three months to March 31st, \$8,402.08; revenue three months to June 30th, \$6,477.79; revenue three months to September 30th, \$7,062.29; revenue three months December 31st, \$11,109; total, \$33,051.16.

Expenditure—Wages, coal, carbon, oil, etc., \$13,036.16; maintenance, \$6,719.84; printing and stationery, \$121.25; stable account, \$50.41; contingencies, \$207.27; salaries, \$1,600; total, \$21,735.51. Balance, \$11,338.65.

The consumption of gas and electricity has increased about fifteen per cent.

Dewar's

"The Whisky Popularized By Quality."

Or Dewar's and Common Sense No difference which, you can't use one without the other. They blend perfectly

BIBBY'S—The Men's Wear Store—BIBBY'S

We Are Ready to Clothe You for Winter!

Nothing is lacking in our Men's, Boys' or Children's Clothing Department, or in our Haberdashery or Hat Departments, and we trust we shall have the pleasure of serving you whenever you are ready.

- | | |
|-----------------------------|------------------------|
| Men's Suits | Boys' Suits |
| Men's Overcoats | Boys' Reefers |
| Men's Reefers | Boys' Overcoats |
| Men's Corduroy Vests | Boys' Sweaters |
| Men's Ulsters | Boys' Caps |

Ask to see our Overcoats at \$12.50.
Ask to see our Swagger Suits at \$10 and \$12.
Ask to see our Gloves at 75c., \$1 and \$1.25.

THE H. D. BIBBY CO.

The Men's Wear Store.

WE DON'T CARE

Anything about profit, or even cost. We are having a CLEARANCE SALE OF CHRISTMAS GOODS

Every dollar's worth must go, and our sacrifice price will make move on the double quick. You know the kind of Suits we sell at \$12, \$14 and \$15. We have left from these grades some broken lots, odds and ends, which will be placed on sale at

\$8.50 the Suit

We are also offering for sale a large quantity of Men's Overcoats, which sold for \$14 and \$15 just because they are the last of lots—single coats—some arrived late from the manufacturer, at

\$10 the Garment

Also a large range of Mufflers, Silk Handkerchiefs, Ties, Shirts, Gloves, etc., at reduced prices.

Don't Let These Bargains Get Away From You

Jos. Abramson, The People's Clothier

180 Princess Street, Between Rodden's and Crawford's Groceries.

A Good Resolution for 1906:

"Wear Sawyer's Shoes"

Make sure you get to the right place when you need Shoes. Shoes are Shoes, but there is a difference in the kinds. Of all the different places, there is no store that offers so many varieties for choosing, nor such good value for the money. Stylish Shoes that fit have made our business what it is.

The Sawyer Shoe Store

Phone 159. 212 Princess St

Saved By False Voice.
New York, Dec. 27.—Ability to throw his voice wherever he pleases and presence of mind saved John Hodge from being robbed. Hodge, who is an amateur ventriloquist and had appeared at a church entertainment at Centerville, N.J., was on his way home when near a wood two men commanded him to hand over the contents of his pockets. There was no one about to aid Hodge in repelling the highwaymen, but a voice, coming apparently from the wood, shouted, "Wait a moment, John, and I'll walk home with you!" The highwaymen took to their heels.

Cure Kidneys Early.
All serious kidney ills are slight ones in the beginning. Any case of diabetes, Bright's disease, etc., signs easily be avoided if the earlier signs of kidney disorder are heeded. Peck's Kidney Pills cure all ordinary kidney organs to complete vigor and activity. In boxes, 25c. For sale only at Wade's Drug Store. Money back if not satisfactory.

MISS FLORENCE E. KENAH

"A few months ago I caught a cold, until my digestive organs were affected severely and frequently. I was advised to try Ferrum. I was ready to try anything. It had the right medicine at hand and I have enjoyed perfect health since. I now have the greatest faith in the cold and rain, and in the medicine."—The color of my face and mind are so good. I am so glad to be able to do so much for my friends.

Upon the first symptoms of a cold Ferrum should be taken. It cures the system against colds and cures.

Ferrum for Colds and Coughs.

The following interesting letter from one young woman's experience:

Ferrum: Miss Rose Gerbing, a popular woman of Crown Point, Ind., writes: "Recently I took a long drive country, and being too thinly clothed, I had a bad cold which settled in my lungs, and which I could not shake off. I had heard a great deal of Ferrum for colds and coughs, and I bought a bottle to try. I am glad to say that it brought speedy relief. It only took two bottles, and I consider this money well spent. You have a firm friend in me, and I will not advise its use to my friends."

WOMEN SHOULD BEWARE OF CONTRACTING CATARRH.

The cold and rain, and in the medicine. I am so glad to be able to do so much for my friends. Upon the first symptoms of a cold Ferrum should be taken. It cures the system against colds and cures.

GRAIN MARKET.

Wheat—	December	82 1/2
May	87 1/2	
July	89 1/2	
corn—	May	41 1/2
July	41 1/2	

WHAT CAUSES DANDRUFF?

Greatest European Authority on Skin Disease, Says I Can Cure It.

The old idea that dandruff is of skin thrown off, through a condition of the scalp is exploded. Prof. F. L. Johnson, Hamburg, Germany, an authority on skin diseases, says dandruff is a germ disease. It is a germ disease, says Johnson, and is caused by a germ which settles under the scalp, and is fed by the little scales of cuticle, which are thrown off by the scalp. The only way to prevent dandruff is to use a germicide. "Destroy the cause, you destroy the effect." Not only does it prevent dandruff, but it prevents the hair from falling out, and it permits the hair to grow in its natural condition. Send 10c. in stamp for a sample to The Herpicide Co., 1140 United States Street, New York City.

LAVA FILLS VALLEY

Fills Up Depression for Eleven Miles.

San Francisco, Dec. 27.—A lava flow, which arrived here yesterday, has filled the depression between the volcano and the city of San Juan, in the Samoa Islands, in vigorous activity. The lava flow is now about 100 feet high, and is filling the valley. The lava has covered an area of 100 acres, and is now about 100 feet high. The lava has covered an area of 100 acres, and is now about 100 feet high.

Woman Clerk Arrested

San Francisco, Cal., Dec. 27.—A woman clerk in the post office here, who had been arrested for stealing government funds, was yesterday released on bail. She had been arrested for stealing government funds, and was yesterday released on bail.

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UNIVERSAL MEAT CHOPPERS.

Carvers in Sets,
The New, Easy Washing Machine
Claus's Shears and Razors
all guaranteed at

Strachan's Hardware Store.

YOUR FOOLISH

to pay a big price for a good Overcoat

when I will sell you one cheap. Call and see.

Isaac Zacks,

271-3 Princess Street.

Cook's Cotton Root Compound.

The only safe and effective monthly medicine which women can depend on. Sold in two degrees of strength. For ordinary cases, it is sold in the regular strength. For special cases, it is sold in the extra strength. Ask for Cook's Cotton Root Compound; take no substitutes.

The Cook Medicine Co., Windsor, Ontario.

C. H. POWELL

CARPENTER AND JOINER
103 Raglan Street



Keeping Warm at Christmas

It is not hard to do if you use Crawford's. It possesses the quality of giving out a greater degree of heat in proportion to the quantity used than any household fuel ever discovered. In this respect, there is no coal yet mined that is so economical and so satisfactory. Build your fire with this coal and you will have just what a time as you will ever want.

R. CRAWFORD,

FOOT OF QUEEN ST. PHONE 4.



YOUR EYES

If they trouble you bring them to us. WE ARE EYE EXPERTS

Our knowledge of our business enables us to give you the best service.

We have all the latest scientific instruments and our methods are the most modern known to science.

Our Stock of Eyeglasses and Spectacles Mounts are large, and we can insure a fitting pair of glasses.

We guarantee satisfaction and a perfect fit.

DR. A. P. CHOWN

Druggist and Expert Optician,
185 Princess Street.

School is not a good place to learn how little one knows.