

Skates!
NEW YORK CLUB
Are the best for Rink and Figure Skating.
Price \$4.50
All other reliable Skates on hand.
Sole Agency for LUNN'S Hockey.
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Special Reductions in Suits and Overcoats
Isaac Zacks,
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CLARK'S
Pork & Beans
Are the finest selected beans grown in Canada, carefully cooked with Canadian Pea Pod Pork. Clark's Pork and Beans are packed in six different size tins to suit the requirements of almost any size family.
M. CLARK, MONTREAL

Grand Union Hotel
Rooms From \$1.00 Per Day Up
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BAGGAGE FREE
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Cook's Cotton Root Compound.
The only safe, effective, monthly medicine on which women can depend. Sold in two degrees of strength—No. 1, for ordinary cases, 21 per box; No. 2, 29 per box. For Special Cases, 33 per box. Sold by all druggists. Ask for Cook's Cotton Root Compound; take no substitutes.
The Cook Medicine Co., Windsor, Ontario

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CARPENTER AND JOINER
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Don't Waste Money
By throwing it in the fire. That's what you do when you use shiny, unseasoned coal, or coal with too large a percentage of ash. The cheapest coal is not always the best for which you pay the least. Ask Crawford's you get high grade coal at a fair price, an honest man, delivered promptly.
R. CRAWFORD,
FOOT OF QUEEN ST.

THE WHIG—73rd YEAR
DAILY BRITISH WHIG, published each evening at 306-310 King Street, Kingston, Ontario, at 50 per year. Editions at 2.50 and 4.00.
WEEKLY BRITISH WHIG, 12 pages and over, published in parts on Monday and Thursday mornings at \$1 a year. Attached is one of the best Job Printing offices in Canada; rapid, stylish and cheap work; also improved process.
The British Whig Publishing Co., Limited
EDW. J. B. PENSE,
Managing Director.

THE DAILY WHIG.
"Opiter per Orbem Ditor."

Getting At Results.
The annual report of the Guelph street railway, which road is now under municipal ownership, shows a surplus of \$1,915 for the year ended September 30th last, as against a loss of \$2,778 for the previous year.

"So far so good," says the Bradford Examiner, "but what reliance is to be placed on the figures? They are worth little or nothing until some reliable system of accounting, applicable to all municipal plants, has been adopted."

The whole story is in the concluding line of this quotation. Municipal accounting admits of variations, and unless one had the opportunity of examining in detail the receipts and expenditure on the items of waste, deterioration and impairment, he could not get at accurate results.

In the manufacturing establishments under advanced management there is now an expert analysis as to cost, so that every item of expense is duly accounted for, as well as every item of wear and tear and waste. The modern captain of industry can tell to a dollar what his plant is making.

The municipal plant may be similarly treated, but it is hard to get a definite policy and a positive result from a changing government. This is the grave defect which it is hard to overcome. With success in this respect the system of accounting could be easily improved.

Getting Rich Quick.
There are some kinds of financing which cannot be accurately described. There are words which convey a very direct meaning, but they fail to express the feeling of the individual when he reads of transactions such as this: "Examination for discovery before Official Examiner Bruce into the affairs of the Southern Light and Power company has revealed the skyrocketed cost of the value of certain lots on the Hunter owned by Mrs. Joseph Barrett."

"She obtained these lots for the amount of the mortgage, \$1,000. They were turned over to the Southern Light and Power company for \$172,500 in stock of the financing company, Joseph Phillips got \$122,500 in stock."

"According to the affidavit sworn to by Joseph Barrett the York Loan company purchased or made advances upon \$212,000 bonds of the S. L. & P. company, taking this land originally valued at \$1,000 as security."

"The York Loan, also, through Mr. Phillips, agreed to advance money which was to give this land its value by development."

"Mrs. Barrett testified in her examination that her husband never had any money for development of the land."

In the face of this one wonders at the effrontery of Mr. Phillips, who has posed as an injured person. When arrested for conspiracy he assumed an innocent air and worried some as to the nature of the charge that was preferred against him. When he learned the facts he felt much easier. He was fearful lest he should be accused of "theft," and the very thought of that gave him pain.

Yet he knew about the amazing and fictitious values that were put upon certain lots, which originally cost \$1,000, and came to the York Loan eventually as security for S. L. & P. bonds to the value of \$212,000.

Nothing that has transpired in Wall Street has surpassed this deal for the energy and zeal that were put into it by designing men. The stockholders of the York Loan, must be impressed with the financial genius that directed their business and promoted their interests.

A Reasonable Demand.
The Eastern Dairymen's Association, on its last meeting, passed a very important resolution. It reads as follows: "We beg leave to report, that in Ontario may not yet be prepared for such a measure as licensing cheese factories and creameries, we believe that a thorough measure of sanitary inspection of cheese and butter factories and dairies is in the interest of the dairymen of Ontario absolutely necessary, and this association would most respectfully petition the government to provide such legislation as may be required to insure our cheese factories, creameries and dairies being kept in a clean and sanitary condition with a pure water supply."

The desire is to have the institutions in which any part of our food supply originates made absolutely clean, so that from its surroundings, there may be no taint of any kind. As for the pure water supply it is essential to the dairy business. It cannot be dispensed with. It would be if conditions permitted of it. Just as some people will not hesitate to adulterate their wines and liquors,

their sugars and jams, with inferior goods, and sometimes with the ingredients that simply deteriorate their value, so some will add water to the milk. Others will use water which is not pure and healthy.

Nothing but the closest inspection will guarantee the freedom from taint which the people demand and the government will probably afford it by legislation such as the dairymen have asked for.

The demand comes from a community whose interest is a paramount one. It represents millions of dollars annually, and a growing cause among the agriculturists.

Editorial Notes.
Who is acting as chairman of the license board? That is the question which a good many people are asking nowadays.

Lord Hugh Cecil doubts the quality of Mr. Chamberlain's logic, but he has no doubt of the desolating effect of his eloquence on his own party.

London, like Kingston, will go slow this year about the building of artificial stone walks. They should only be laid where they are absolutely necessary.

The rate of usurers in Winnipeg runs from 100 to 500 per cent. The money lenders are generally called "loan sharks." It is a fitting appellation.

"Automobiles are doing great execution in the English elections in drawing electors to the polls. There must be no law against the practice, and it must be very expensive.

The politicians at Albany are missing the House of Mirth this year. The insurance companies are saving money, thousands of dollars. But think of the fun the politicians are losing.

The dissenters are now getting in their work in England. For a time they were as the under dogs in the fight, but now they are as the upper dogs. They are voting solidly against the Balfour party.

Government detectives are scouring the west and peaching on the hotel and saloon men. They are getting \$2 and costs each day they are out. They may be expected in Kingston any day. They are in very big business.

In Manitoba the municipalities are petitioning for a closer inspection of municipal books. They want protection from irregularities, and they do not take the ordinary precaution of seeing that competent men are selected for the offices of trust.

SPRIT OF THE PRESS.
Oh, She Don't?
Ottawa Free Press.
Mr. Asquith is right. Canada needs no preferential treatment at the expense of British workmen and work girls to keep her loyal to the mother country.

Object Lesson Handy.
Toronto Star.
The committee of safety, which is to keep the Kingston bye-election on a high moral plane, is extremely fortunate in having a penitentiary to point to as an object lesson.

There is A Difference.
Toronto Globe.
The Montreal street railway is receiving small remittances of conscience money. In Toronto the strain is all on the conscience of the company.

Kissed And Made Up.
Montreal Gazette.
Pittsmons and his little Julia has made it up, and are going to earn their living on the stage. From which it appears that Julia's advance agent cheated us out of a lot of genuine human sympathy.

Moral Reform Don't Pay.
Exchange.
Reeves, the Toronto plumber, whose determined resistance of the combine resulted in the exposure of his practices and the prosecution of the members has had to leave the city as his business was ruined. That is a poor recompense for having been instrumental in saving the citizens thousands of dollars by his action.

PRINTERS ON STRIKE.
The Rock on Which Split Occurred.
Hamilton, Ont., Jan. 15.—The threatened strike of the newspaper printers, who are members of the local Typographical Union, went into effect at eleven o'clock, this morning, following an unsuccessful conference between the employers and the machine men. The job printers asked increases from \$12.50 to \$14, and the new scale with them was signed on Saturday. Advertising or "floor" men asked for \$14.50, an increase of \$1.50, and it is said the employers were willing to grant this. The machine men have been getting a minimum of \$13.50 a week, bonuses, etc. They asked for \$14.50 minimum. This is the rock on which the split occurred.

A Liberal People.
Windsor, Ont., Jan. 15.—Dedicated services were held in All-Saints Episcopal church, yesterday, for the new pipe organ just installed, for the Curry memorial window and the new choir seats donated by Miss Nelson, Canon Dann, London, officiated, assisted by the rector, Mr. Chadwick. Five thousand dollars were subscribed at the two services towards the cost of the organ and minor repairs to the church nearly three thousand of which was cash.

NOW MUST WALK
THE SAD FATE OF THE KINGSTON VOTERS.

Each Candidate May Have One Cab, But They Mustn't Be Twins—Star Goes for Repeal of Cab Hiring Clause in Election Law.

Montreal Star.
The two party organizations in Kingston have entered into an agreement to hold a pure election; and then they have endeavored to ensure the keeping of this no-vehicle shall be a tribunal of three with power to unseat the candidate of the party which breaks it. It will be interesting to see how this effort results; and it is interesting already to note how it deals with the vexed election cab question.

"The hiring of vehicles to convey electors to the polls" is forbidden—as it is forbidden by the law—and, in order to make it easy to detect breaches of this provision, "it is further agreed by the parties hereto, that to prevent any doubts as to the observance of the law no vehicle shall be volunteered, or used either in connection with the registration of voters to take persons up to register or on election day to take voters to the poll to vote. Each candidate, however, is allowed to have one vehicle on election day for his personal use, which he may also employ to transfer his workers from one poll to another, but not to vote."

That is Kingstonians who wish to vote at the next election there will have to walk to the polls or hire their own cabs. If they take a friend in the cab with them, they will be in danger of voiding the election, if it can be shown that that in any way a cab is hired through the party organization. This goes far beyond the law; but it is the only way in which the law can be honestly enforced. If cabs can be "volunteered" on election day to the party committees, the door is opened wide to the practical hiring of cabs through some indirect party organization. But these Kingstonian reformers not only say that cabs shall not be "volunteered," but that they shall not be "used," and, consequently, any party having cabs at its disposal to send for voters is by this very fact guilty of a breach of the agreement.

It is thoughtfully provided that each candidate may have one cab; but that cab must not be twins, and—presumably—it must be the same cab all day. There will thus be two busy cabs on election day in Kingston, while the other "cabbies" can drive people anywhere they like but to the polls. Still suppose a "cabby" is an enthusiastic party man and wants to drive a few of his friends to vote, he having, of course, no connection with his party organization, what are the dread three going to do about it? No one would be to blame but the "cabby" and they lack power to unseat him. Yet if all the "cabbies" were thus to do their partisan tendencies for one day only, and still have no other thing to do with the party workers, but were to drive around with lists apparently of their own making, the situation would not differ much from that of old times; and still no one would be to blame.

A better and surer basis of reform would be to repeal the cab-hiring clauses in the election law. They are absurd as applied to a city election. No large amount of corruption can be distributed by the mere hiring of cabs to carry voters to the polls; and it is the truth that many good citizens have become accustomed to being sent for on election day that they would fail to vote were this formality omitted. The "grafters" and the bribed and the telegraphers would all be on hand, bright and early; but the busman, up to his eyes in his own affairs in his city office, would either vote too late to head off the personator, or not at all. We should repeal the cab-hiring of election-day cabs legal, etc.

BARONESS A FLOWER GIRL.
Driven Away by Parents She Works But Dies.
Berlin, Jan. 15.—As a clever and beautiful girl of nineteen, Baroness Irma von Holz, whose death has just taken place, turned the heads of the counts frequenting the saloons of the best Berlin society.

Driven from her home by her proud parents because of her determination to marry a man of whom they disapproved, and who later deserted her to marry another, she took to selling flowers in the street, in Krens, where her parents resided. They had refused to give her any assistance.

Finally the baroness brought an action against her parents to force them to acknowledge her as their daughter. She won her case, but did not gain much more than a little monetary assistance.

She died of consumption, the result of exposure to all weathers in following her calling of flower seller.

Left 114 Descendants.
Wilkesbarre, Pa., Jan. 13.—Lydia Rantz, of Danville, who died yesterday, is survived by 114 living descendants. Although her own children number only six, she has thirty-five grandchildren, sixty-four great-grandchildren and nine great-great-grandchildren. Among the great-grandchildren are three sets of twins and one set of triplets, all in the family of her grandson, James Wertman, of Danville, who has eighteen children.

Mrs. Rantz, who was eighty-six years old, died in the home to which she was taken as a bride. She never rode on a railroad or a trolley car, but she boasted of having seen a balloon. In a recent interview she declared that she did not believe in early marriages, nor did she believe in large families unless parents are so situated that they can give them the proper care and education them.

A Guaranteed Cure For Folies.
Itching, blind, bleeding, protruding piles. Druggists are authorized to refund money if Pazo Ointment fails to cure in 6 to 12 days, 50c.

PITH OF THE NEWS.
The Very Latest Culled From All Over The World.

The Toronto World says Sir Wilfrid Laurier's successor is known, and he is an Ontario man, not in politics today.

Miss Mary A. Murray, who lived alone at Ogdensburg, was burned to death when an explosion of the lamp set fire to her home.

Col. J. H. Horton, General Northern sales agent of the Lehigh Valley Coal company, has resigned and is succeeded by J. H. Hamilton, of Rochester.

An epidemic of typhoid fever prevails in the borough of Wilkesbarre, Pa. There are now over 100 cases, and a number of deaths have resulted.

Seven theological students out of a party of twelve were overwhelmed by an avalanche while on an excursion in the Hall Valley, in the Tyrol, Austria.

Lillian, five years, and Mildred, two, children of Horace L. Sackett, were burned to death in Englewood, a suburb of Providence, R.I. The father is held, pending an investigation.

While picking coal from the Lake Shore railroad tracks in the stock yards, Buffalo, Mrs. Mary Vreklinski, an octogenarian, was struck by a freight train and probably mortally injured.

A declaration for 15c cotton with reducing of acreage in the form of diversification of crops was practically settled upon by the Southern Cotton association at Friday's session of the convention.

Ex-Senator McClelland, Buffalo, N.Y., chairman of the board of appraisers, decides in favour of W. R. Lowes, Brampton, Ont., in the question of the seizure of four houses for under-valuation.

The houses still standing on the edge of the clay pit, at Haverstraw, N.Y., into which a large section of land and several houses were precipitated by a landslide last Monday night have been blown up by dynamite.

Midshipman Minor Merrivether, Jr., of Louisiana, who attained much notoriety by engaging in a fist fight with Midshipman James R. Branch, in which the latter received fatal injuries, has been placed under arrest on the charge of bawling.

The Korean war minister, staying at the Hotel De France, St. Petersburg, had a narrow escape from assassination at the hands of a young Korean, said to be the minister's interpreter. The would-be assassin stabbed the minister eleven times with a knife.

Saved Two Lives, Lost His.
Bloomfield, N.J., Jan. 15.—Gyp, a thoroughbred fox terrier, saved the lives of Mr. and Mrs. Walter Ford at the expense of his own at a fire in the Ford apartments in State street shortly after 3 a.m. They were asleep on the second floor when Ford was awakened by the dog scratching at the door. He shouted to the animal to keep quiet but Gyp persisted, and Ford arose to drive the dog away. As he opened the door he was greeted by volumes of smoke. Ford retreated and awoke his wife. The couple had no time to don their clothes, but were compelled to flee across the snow and ice to the home of a friend. When the fireman had extinguished the fire, which did \$3,000 damage, the faithful Gyp was found dead near his master's door.

Kidney Troubles Overcome.
Peck's Kidney Pills do cure all ordinary kidney and bladder troubles. The remedy is a scientific one. It goes right to the affected places and gives prompt and certain relief. Beneficially usually noticed, from the first dose or two. The entire system is cleansed and strengthened. In boxes, 25c. For sale only at Wade's drug store. Money back if not satisfactory.

Mrs. Michael Callaghan, visiting her brother Dennis Sullivan, and sister, Mrs. P. Devany, Belleville, since Christmas, after a twenty-year absence has left for her home in North Dakota, and will visit friends en route.

IF WOMEN ONLY KNEW
Thousands of women suffer untold miseries every day with aching backs that really have no business to ache. A woman's back wasn't made to ache. Under ordinary conditions it ought to be strong and ready to help her bear the burdens of life.

It is hard to do housework with an aching back. Hours of misery at leisure or at work. If women only knew the cause. Backache is common to sick kidneys, and what a lot of trouble sick kidneys cause in the world.

But they can't help it. If more work is put on them than they can stand it's not to be wondered at that they get out of order. Backache is simply their cry for help.



BIBBY'S
Trousers Sale
Trousers of grace, \$2, \$2.50, \$3, \$3.50, \$4 to \$5.
We have excellent trousers for every need—dress, business, working, rough weather, (to save your best) or for any purpose a man ever wants trousers.

Economy and Comfort
Demand that every man should have one or two pairs of extra trousers.
Step in and see how well we can please you.

THE H. D. BIBBY CO.
The Men's Wear Store.
OUR BIG
JANUARY SALE

TO-MORROW we begin the third week in our January Discount Sale. After two weeks of critical investigation and buying, this year's sale stands forth as the best in our line that Kingston has ever had.

'Specials for This Week'
Fibre Ware—Tubs, Pails, etc., 20 per cent. Discount.
Heavy English Enamelled Ware—Beautifully finished, high grade goods, 30 per cent. Discount.

Aluminum Ware—Odds and Ends in Saucepans, Coffee Pots, etc; Half Price.

McKELVEY & BIRCH,
69 and 71 Brock Street, Kingston.
Ripe Bananas
Ripe Tomatoes
Ripe Pine Apples
A. J. REES, Princess St.

DO NOT!
Do not get your feet wet—WEAR RUBBERS.
Do not get your feet cold—WEAR OVERSHOES.
If you want the best in Overshoes or Rubbers ask for
CANADIAN
We have many kinds to choose from.
MOCCASINS, WARM FELT BOOTS
NICE WARM FELT SLIPPERS for house wear from 25c. to \$1.25.

The Sawyer Shoe Store
Try Myers' "Home-Made" Head Cheese.

PROSPECTS OF CANADIAN HOMESTEAD REGULATIONS

Any even numbered section of a Lands in Manitoba or the Provinces, excepting a land reserved, may be homesteaded upon person who is the sole head of a family and has been a resident of any part over 15 years of age, or a resident of one-quarter section, or more, or any other section, may be made personally or by agent, and the land to be taken by homestead, if the homesteader desires, he may, in writing to the Minister of the Interior, the Commissioner of the Lands, or the local agent in charge of the land, elect the section in which the land is to be taken, and the land to be taken may be of any size, but not less than 160 acres.

HOMESTEAD DUTIES: A settler upon homesteaded land is required to perform the following duties: (1) At least for the first three years after the date of settlement, to cultivate the land in accordance with the terms of the homestead certificate. (2) If the settler or another person is deceased, any person entitled to make homestead under the provisions of this Act upon a farm in the vicinity of the land, or any other person, may, in writing to the Commissioner of the Lands at Ottawa, or to the local agent in charge of the land, elect to be satisfied by such person residing on the land, or by his father or mother. (3) If the settler has his residence upon homesteaded land, he is required to perform the following duties: (a) To cultivate the land in accordance with the terms of the homestead certificate. (b) To improve the land in accordance with the terms of the homestead certificate. (c) To pay the royalties on any minerals discovered on the land. (d) To pay the royalties on any minerals discovered on the land. (e) To pay the royalties on any minerals discovered on the land.

WEST MINING REGULATIONS
Coal lands may be surveyed for coal in any part of the Dominion. Not more than 320 acres may be surveyed for coal in any one tract. The royalty on coal shall be 10 per cent of the net proceeds of the coal. A free miner's certificate entitles the holder to mine for coal on any land in the Dominion. The holder of a free miner's certificate may locate a claim for coal on any land in the Dominion. The holder of a free miner's certificate may locate a claim for coal on any land in the Dominion.

What is Tontine Insurance?
This—Profits, under that come into possession of the insured live until his policy expires. It is an insurance policy that provides for the benefit of the insured and his family. It is an insurance policy that provides for the benefit of the insured and his family. It is an insurance policy that provides for the benefit of the insured and his family.

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District Agents
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New Carriages, Cutters, Horses, etc. for sale.
Sale of Horses Every Saturday.
GEO. NOBLE
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Orders Promptly Attended
17 Division Street.
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KESWICK RESTAURANT
KING STREET
OPEN DAY AND NIGHT
Meals of all kinds served.
Dinner tickets, 25c. and 50c.
Overstayers, 20c.
Special Rates to Boarders.
Albert Edw. Norton - Proprietor
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Estimates given for all kinds of Mason Work, Plastering, Cement Work of all descriptions.
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New York Chinese Restaurant
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OPEN DAY AND NIGHT
Meals of all kinds.
Dainty Viands prepared by a chef, served by a waiter.
Special meals, 25c.; 5 meals, 50c.
Special Rates to Boarders.

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WATER-COLORS AND OIL-Painting
Painting in oil, water, and other media.
Miss M. M. Brophy, 59 W. Street.