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Will pay a six months' scholarship in either department of the FRONTENAC BUSINESS COLLEGE. This very special offer is available only until January 10th. We want 100 graduates as Stenographers and Bookkeepers to send to Toronto in July next. We can place every one in a good position. Come and talk it over.

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Now that Christmas is over you will be requiring something in Wines and Liquors for the New Year. And you can get the best at R. LAWLER'S, Golden Lion Block. Agent for McCarthy's Ale. Sanitaris Water.

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First-class work guaranteed. Drop me a card and I will call promptly for your laundry. 153 WELLINGTON ST., between Brook and Clarence Sts.

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THE WHIG, 77th YEAR

DAILY BRITISH WHIG, published at 306-310 King Street, Kingston, Ontario, at \$6 per year. Editions at 2.30 and 4 o'clock p.m.
WEEKLY BRITISH WHIG, 16 pages, published in parts on Monday and Thursday morning at \$1 a year. To United States, charge for postage had to be added, making price of Daily \$3 and Weekly \$1.50 per year.
Attached is one of the best Job Printing Offices in Canada: rapid, stylish, and cheap work; nine improved presses.

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TORONTO OFFICE.

Suite 19 and 20, Queen City Chambers, 32 Church St., Toronto, H. E. Smallpiece, J. F., representative.

Daily Whig.

TAKING VACANT LAND.

Rumour has it that one of the new aldermen will, at an early date, move for a return which will show how much land is owned by the churches in this city, the proportion in use and the proportion not in use, (some of it not even fenced), and the nature and limit of its exemption from taxation. It is not apparent what the alderman-elect can do about it, but one can afford to wait in patience and watch for developments.

The legislature of Ontario, it must be remembered, has a commission which is looking into the Assessment Act and in order to determine, with the experience of the last five years, what amendments should be made in it. Church property and its exemption have been under consideration, and if the attitude has not been misunderstood, an amendment will be proposed, and of a very radical nature. It will be to the effect that church land shall be exempt from taxation only in so far as it is in use and necessary for the purpose of the cause. This will raise a point that, in Kingston, has been referred to the court a couple of times, with rulings against the city and its assessment department.

The alderman referred to—and sometimes these chaps with new brooms get to work in real earnest—may emphasize the reform which the assessment commission has under consideration. The outcome of it may be that some land will be put to use at once, and some of it may pass out of the ownership of the churches, for if taxes are to be levied annually upon it they will soon represent its entire worth.

THE WORRIES OF QUEEN'S.

The Whig has read two articles in the Queen's Quarterly, on "The Situation in Queen's," and "Queen's and her Future," by two of the professors and by the solicitor of the institution, and it wonders what good is to be accomplished by the controversy. The Quarterly has a wide circulation, and, therefore, it cannot be amiss to refer to the issue, if only for the purpose of emphasizing its unimportance.

Prof. Cappon deals with the question from the standpoint of one who desires the university to be free from the church's direction, however light and harmonious that direction may be. In only the Arts and Theological departments has the church any constitutional status, and the professor's argument is that the constitution, as it stands, is a bar to development, that it interferes with the proper and efficient organization of the college, and that this operates to its manifest disadvantage in many ways. It is held that the administration of the university would be improved were its interests consolidated, whereas now, on provincial and other grounds, there is a want of unity and a feeling of isolation, and, as a climax, it is proposed that "when the few accidental ties at present existing disappear the moral and constitutional disruption of Queen's will be complete."

G. M. Macdonnell and Prof. Dyde take the opposite view, the view that in the interest of Queen's and its welfare the constitution should be left as it is. There is a sketch of the movement for separation, its origin, its progress, its check. Reference is made to the success of the canvass for endowment money, until application was made for admission to the Carnegie Pension Fund and the amendment of the constitution so that this could be made possible. It is admitted that there should be reconstruction to meet the growing wants of the college, and these changes are outlined. The church's relations must remain; the graduates, the students, and the benefactors should have a larger place in the board of trustees; the city and the province should have a share in the government of the institution; the university council should become advisory in its quality; and the Medical and Mining Faculties should have representation on the senate. The financial side of the case is dismissed with the reflection that there is no hope of larger or additional aid from the local government to Queen's as a non-denominational seat of learning.

Thus the current number of the Quarterly, "a magazine devoted to science and literature," is largely occupied with a discussion of the most irritating character, a discussion that is calculated to advertise the college adversely, and that will make some

of its friends exceedingly uncomfortable. The sooner the disturbing cause is settled the better—by the committee to which the subject has been referred.

THE BRITISH ELECTIONS.

"At Swansea," Mr. Lloyd-George said that the balance sheet of the budget for workmen took £2,000,000 from tobacco and gave them £15,000,000 in old age pensions, insurance against unemployment, labour exchanges and sick funds.

Everyone reads the speeches of Lloyd-George. He is a man of the people, and the most brilliant campaigner England has had in many a year. Chamberlain at his best, could not enthrall the masses as Lloyd-George has done.

The Hamilton Spectator notes a significant fact, the betting in the British elections has been even! What of that? There was betting in Canada, in the last election, that the Borden party would win, and we all know what happened.

The lords referred the budget to the people, but the composition of the second chamber has become so keen an issue that the leaders of the unionist party, Mr. Balfour and Lord Lansdowne, say it must be reformed. The misfits or the unfit must be terribly chagrined.

In about a week the polling will begin in Britain, and the evidence will be given of the mind of the people.

Lord Cawdor thinks that an elective second chamber would produce something so powerful that it would overshadow the common. There is no terror in intellect. It will and ought to rule.

Some one has advised the unionists of the East-Parc division of London to let Joseph Martin—our Joe—go in by acclamation on the ground that he would give Mr. Asquith, as premier, more trouble than any member of the opposition. The man's measure has been pretty correctly taken.

Mr. Robinson, of the Toronto Telegram, now in England, says he consulted fifty journalists at Balfour's Henley meeting, and that the majority of them, some of them pronounced sympathizers, saw no chance for the success of the conservative party. That can be accepted as an unbiased opinion.

Blachford, the socialist, advocates compulsory military service as one means of using the unemployed. The thousands now idle should be made good soldiers, under Lord Kitchener. The British army should be the biggest and best in the world. The cost of it—oh, hang the cost. Tax the bread and beef and land a little more.

EDITORIAL NOTES.

Montreal has a subway scheme which will cost about \$100,000,000, and Rudolph Forget, M.P., says there will be no difficulty about raising the money.

Even Lord Curzon has gone back on the lords. He says he sees that the people will insist upon a bona fide second chamber, and not a chamber that is only a gilded show.

It is hoped that the new council, which meets on Monday, will remember the Whig's advice, and elect the aldermen to positions where they can render the city the best service.

The G.T.P. company is pushing construction as fast as possible. The work would be completed sooner, but yellow labour is not desired. We should say not. Public opinion is very emphatic on that point.

The American ambassador has committed a grave indiscretion in writing to any one on political matters, and having this letter made use of in a heated campaign. Mr. Reed may hear about that letter later, should the British government ask for his recall.

Morse, the detested ice king, is very mad because his importance has not been recognized by the court. Justice is blind to the social status of any offender. The bank breaker, in the person of a president or director, does not fare any better in the criminal court than the burglar.

The Board of Education will have to ask the legislature to restore in the School act, the clause which permitted union boards to meet on the first Wednesday after the first Monday, as heretofore. This clause originally was put in the law on the petition of the Kingston board.

Unfit To Live—Must Die.

The verdict rendered a thousand times when corns get sore. Do them to death by Putnam's Corn Extract; it cures painlessly in twenty-four hours. Use "Putnam's," the only vegetable remedy known.

Notes From Wensley.

Wensley, Jan. 6.—School has reopened. F. H. Wensley is again teacher. Mr. and Mrs. William Martin have returned to their home in Whitney after spending the holidays with her parents, Mr. and Mrs. J. S. Brown. P. Thompson is still going to school here. L. Brooks is on the sick list. Mrs. F. Mallory is also on the sick list. Visitors: Miss L. Fieiler at J. S. Brown's; Mrs. T. Prisco and Mrs. J. Prisco at F. H. Wensley's.

If a girl refuses a young man three times it's a pretty sure sign that he is going to marry her.

DRANK A MILLION

NEW YORKERS POURED OUT LIBATIONS ON NEW YEAR.

Scenes of Riot and Excess Marked Ushering in of 1910 in Gotham's Glittering Resorts—Who Pays For It.

New York, Jan. 4.—One million dollars worth of champagne and rare wines was used to baptize the New Year in New York. Roy L. McCardell, writing in the World, says: "Never was New York's New Year, New Year's annual drunk, New Year's yearly champagne debauch, so carefully and so expensively staged as it was this New Year's Eve."

It cost no more for the noisemakers who thronged Broadway and blew horns, swung rattles and jangled bells out of tune, but it cost more, owing to the higher prices in the luxuries of life, to the ultimate consumer in his annual performance of that rite sacred to Broadway and always alluded to in washed tones and awed as "opening wine."

Let it be forever remembered that in New York City claret is claret, and port is port and sauterne is sauterne and sherry is sherry, but "wine" is imported champagne at four dollars a more per quart bottle, and it is nothing else. The heads of the wine business led the business-reason bacchanal. Wine agents, as staff officers, motored here and there to see that the waste of wine was not abated. Stewards of clubs, well known actors and actresses and men about town were asked to accept reserved tables in the big Broadway restaurants and hotels, to bring their well dressed friends, order everything on the card and always "our wine"—and sign the check.

This served a double purpose in stacking tables with the empty bottles of "our brand" labels turned out that all might see, and to further popularize "our house" with the stewards in the clubs under their supervision, and in the minds of the actors, actresses and men about town that they might these benefits remember and "call for our wine" when they or those they were with bought in future.

A great wine importing firm owns and controls Broadway's newest, grandest and most theatrically luxurious restaurant—on that harks back to Babylonian splendors for its effects and decorations. The man-headed and winged lions of Nineveh guard the \$200,000 staircase. A monster painting of "The Fall of Babylon"—the Mede at the gate and the Persian thrusting for the throne over the sated and sleeping revellers at Belshazzar's feast—heads this staircase. To the south of the staircase is a great clock. And at the stroke of midnight, out of the clock's face stepped a young woman clad mostly in a wreath of roses. Then, behold! She scurried up, to the dome of the restaurant—then slowly down, again over the heads of the revelling multitude.

The world has no match for this place, modern times knows of no such a celebration as took place in the Broadway Belshazzar's palace. At the Plaza masks and gay head-dresses were distributed by the management, and there the New Year revel was in the nature of a carnival on Monday. Curzon saved the New Year in the Plaza. At Martin's other famous singers greeted the new-born year with golden-throated acclamation—acclamation which barely paused while a woman's dress caught fire from a lighting lantern and burned her most horribly. Curzon's party, not pause to mark New Year's Eve.

And so they sang and danced and ate mightily and drank gargantuanly. Drink, more drink! Drink in the saloons on the Bowery, where the ward heeler "opens wine" and the dike keeper also "cracks a few quarts." Drink in every hotel and cafe and restaurant over town. Champagne on the east side, champagne on the west side, champagne downtown, champagne in Harlem and the Bronx. While such are the quantities that effervesce on Broadway on this night the very butlers do not have to be called, and coursed with champagne had it been poured into them—doubtless the best place for it—instead of down the throats of New York drunk and dressed up!

Midnight masses were held for Catholics, "watch meetings" for Protestants—the devout few who prayed the New Year in, as was the praying, high-thinking way. But New York is Pagan, New York is cosmopolitan and New York is mostly roaring drunk and wasteful of its money on New Year's Eve. Not all were drunk, not all wasteful, but the vast majority were both, as when a hundred thousand people attested in the cool gray dawn of the morning after New Year's Eve.

So the New Year comes in with the hoot of tugs on the river, the blare of horns on the street and the pop of champagne corks all over town. A million people, rose, a hundred thousand champagne corks popping! The New Year is in and the Wine Agent reigns—It is the New Year idea. What do you think of it?

Appropriate Gifts.
New York Herald.
Collector Losh, at a dinner in New York, said of a customs criminal: "He was taken aback when we produced our proof—as much taken aback as a Washington father who took his little boy to church on Sunday morning. A missionary preached, telling about the heathen in the tropics, and after the sermon a missionary collection was taken up. The little boy noticed that his father put in a suspended button. On the way home he said: "Didn't I understand the preacher to say that those savages went naked, father?" "Yes, my son, was the reply. 'I'm glad to find you were so attentive.'" "Then, father," said the boy, "why did you put a button in the plate?"

THE IMPERIAL LIFE.

An Excellent Year's Record—Notable Features.

Toronto, January 8th.—The outstanding features which have characterized the recent annual statements of our important financial institutions are the satisfactory profits they have earned and the substantial increase in their resources, sure indications of their enjoyment of public confidence, and of the steady improvement in affairs generally throughout the Dominion. The preliminary statement for the year ending 31st December, 1909, of The Imperial Life, which has been prepared with commendable promptness, evidences a year's record of unusual attainments.

The new life insurances effected and policies revived were larger than in any previous year, and reached \$5,165,567. The aggregate of all policies in force was \$26,507,691. The assets, 79 per cent of which are composed of first mortgages, debentures and Government Securities, amounted to \$5,303,236, an increase in the year of \$749,352. The reserve for policyholders was increased by \$597,494, and stood at the close of the year at \$4,005,540. Notwithstanding the large increase in insurance in force, the death losses for the year were less than those of the previous year and amounted to only \$125,851. The cash received from interest on investments amounted to \$240,833 and from profit on sale of securities \$22,013, or in all \$262,846, which was \$51,737 greater than that received in 1908 and \$157,095 more than the total death losses of the year. The surplus earned in the year was \$237,924, being \$77,372 greater than in 1908. The accumulated surplus over and above all liabilities and reserve for policyholders was \$627,519. On account of the favorable rate received on Western mortgages, the average rate of interest earned on the Company's funds was 6.20 per cent., being an increase of .17 in the rate per cent. over that of 1908. These excellent results were accomplished at a slightly reduced expense rate.

The high standard of efficiency which marks the conduct of The Imperial's business, and which permeates its entire organization, is again reflected in the results disclosed by the year's operations. J. B. Cooke, the Company's able District Manager at Kingston, informs us that the business at his Agency during the past year was most satisfactory and that prospects point to a very greatly increased business in 1910. A reliable agent will be given a good contract to work in Kingston and vicinity.

Brewer's Mills Cheese Factory.
Brewer's Mills, Jan. 6.—Farmers are drawing saw-logs to the mill, and chopping wood. A number of young people from this vicinity attended the winter tea-meeting last Saturday night. Anglin's dairy factory is making butter for the rest of the season. Previous to this the large quantity of milk brought in from surrounding parts rendered making cheese absolutely necessary. The general average for the season was \$19.56 a ton of milk, from April 1st to November 30th. This is reckoned a very high average. The price paid for November alone was \$21.40 a ton. December is expected to correspond and the factory's patrons are warmly congratulating their able cheesemaker, John Humphries.

Miss E. McAllum, who came down from Winnipeg to attend the wedding in Kingston of her brother, Dr. McAllum, is now visiting her parents here. Oscar Lloyd is home on a brief vacation from his Ottawa charge. The popular young school teacher, Miss Eva Gallagher, is again here. Miss Lillian Anglin spent a week with her brother, Miss Sutherland and John Todd at Miss Clara Haggerty's.

A Great Sale.
For the balance of the year. Pre-Post, Brock street, has greatly reduced prices in the order and ready-made clothing department, also in gent's furnishings. Stock is well assorted with new goods.

There are, it is estimated, 17,600,000 persons in the United States who, instead of calling in a physician when they are sick, resort to some one of the many forms of drugless healing.

Dish Washing Roughens Hands.
Wash dishes you must, but keep your hands smooth, soft and shapely with Dr. Hamilton's Ointment. This famous skin food and healer makes new skin-removes parched, dry wrinkles, gives the hands a dainty, healthy appearance. Not only does Dr. Hamilton's Ointment make sick skin well, but it renders old, rough skin as smooth and fresh looking as new. You find a hundred uses for a reliable household ointment, like Dr. Hamilton's, 50c. at all dealers.

IT PAYS TO TRADE AT BIBBY'S.
Commencing 1910 Our Store Will Close Saturday Evenings at Ten O'clock.

Overcoat Sale

We shall now proceed to close out our Overcoats in short order. At the end of this sale we want every Overcoat out of our store. There's no money in carrying Overcoats from one season to the next.

Every Overcoat Must Go

Every Overcoat, we own, goes into this sale. Overcoats made for us by the Best Tailors in the country. Overcoats of elegance and luxury. Overcoats for all purposes. Come to see these choice garments and learn how little money it takes to buy them.

It will pay any man well to buy an Overcoat at this Sale, for the Coat will be good property for several seasons to come.

We Don't Want Profit, We Want Buyers

SPECIAL Blue Suits Black Suits

\$10.00 We claim to have the best \$10.00 Blue and Black Suits that were ever offered for this price.

\$15.00 Don't miss seeing our New English Worsted Suits in Blue and Black, made with new half inch lap seams. Trousers nice and roomy; very smart style.

THE H. D. BIBBY CO.

UNANIMOUS CONCLUSION.
Regarding Constitutional Changes in Queen's.

Special to the Whig.
Ottawa, Jan. 7.—The following authoritative statement regarding the conference concerning Queen's university was handed out: "A sub-committee of general assembly commission and a committee of the board of trustees of Queen's university, Kingston, have just held an important conference here, at which a unanimous conclusion was reached pointing to certain constitutional changes in Queen's university and a readjustment of its relations to the Presbyterian church. The matter is to be laid before the assembly commission at Kingston during convocation week in April."

Freedom From Disease.
If you are run down start running up towards sound health. Debility means a loss of a portion of life itself. Vitality means new life, new energy, freedom from disease and the power to accomplish things. Wade's Iron Tonic Pills (taxative), build health by supplying the system with rich vital blood.

A wise man who wants to make a lasting impression on a woman tells her she is pretty, and lets it go at that.

Salon Palmer's Cold Cream for chapped face and hands, in 25c. tubes at Prouse's drug store, corner Princess and Clergy streets.

Impersonation occurred in Rideau ward, Ottawa. The personators are known.

Sale, sale, auction sale, to-night, at Weese's.

Extra fine, witch hazel cream, 25c. quantity, for 10c., at Best's.

YOU CAN SAVE MONEY TO-NIGHT

The Day After is Often Too Late.

At Abernethy's

Many bargains are offered in Men's, Women's, Boys', Girls' and Children's Shoes, Slippers, Moccasins, Overgaiters and Leggings at a saving of 20% to 30%.

Visit Our Bargain Counters

20 Per Cent. Off Trunks, Valises & Suit Cases

EVANS' ANTISEPTIC THROAT PASTILLES

ABERNETHY'S

Wash your throat with this antiseptic. It is the best remedy for sore throat, tonsillitis, and all throat ailments. It is also a powerful disinfectant and is used by the military and naval authorities.