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Any man who attempts to use the present situation to make money unreasonably is an enemy of his country.

Anyone surviving the rigors of this winter should be eligible for classification under class A1 of the Military Service Act.

The coming session of Parliament is going to be an unusually interesting one. The public, however, hopes that it will also be a short one.

And now Fuel Controller Nickle announces that he won't issue any requisitions for coal to-day. Friday always was an unlucky day.

The saloons, remarks the Ottawa Citizen, were the first to inaugurate the "cash and carry" system. And many a big load was carried, too.

If, as stated, Trotsky and Lenin were sent into Russia to do the business of Germany, it is now quite apparent that they have "delivered the goods."

In this war ninety per cent. of the casualties are inflicted by machine gun and artillery fire. The rifle seems destined to follow the cross-bow into the scrap-heap of discarded weapons.

The movement to train returned soldiers for farm work is an admirable one. Not only will this occupation be most congenial to the soldier, but it will be of great benefit to Canada and the Allies.

Trotsky has caused Russia to throw down her arms and appeal to the humanitarian spirit of Germany. That adjective is unknown in Hunland, as the bogged Russians are now finding out at bitter cost.

The Baptist church advocates taxation of all church property, their own included. They further point out that exemption is unfair to the man who does not go to church. There is much truth in the argument.

The Ontario Government proposes to abolish patronage by placing the hated thing in the hands of a commission responsible, not to the government, but to the legislature. The Opposition should insist that the proposal is faithfully carried out.

War correspondents report that the British are well able to defeat any German offensive, however powerful. Optimism, however important, must not alone be relied upon. Eternal vigilance is still the price of liberty.

Bud Fisher, the creator of Mutt and Jeff, so familiar to readers of the Whig, is about to sail from Montreal to take up his duties on the western front. The good wishes of thousands of newspaper readers will go with him.

The Belleville Ontario devotes several columns of well-written editorial to a discussion of the subject, "Neglected Rural Cemeteries." Most people are willing to admit that Belleville is a cemetery, but to call it a neglected, rural one—even we protest against this outrage.

T. F. Barrett, president of the Pennsylvania Coal Co., when interviewed at Toronto, stated that Canada had seen the last of the heatless days either this winter or in winters

to come. There is abundance of coal and Canada will get its share, he declares. That's the kind of talk we like to hear.

TWO INCOME TAXES.

The income notices from the city assessor's office are soon to be issued and citizens will need to take special care that they state their incomes, the sums on the civic forms as on the Dominion Government ones. A new income tax is to be levied by the Government, and every person will be required to report the amount of his or her income to Ottawa by the 28th of March, no matter whether it is taxable or not. The Dominion Act exempts to the extent of about double the amounts of the municipalities. For instance a married man pays a tax on over \$1,500 to the civic treasury, but he is exempted up to \$3,000 in the Dominion levy. A small percentage of people state their correct income, as the city assessor's returns will show, but the Dominion authorities may have the means of getting after those who do not declare their full income, and if the civic and the Dominion records should be different, woe to the offender. So the good people of Kingston should see that they do not tell the assessor that they have an income of, say, \$1,400 and the Dominion authorities one of \$2,900 in order to evade the tax. The penalty for deception and failure to report is very severe.

TOO COSTLY FOR HEAT.

Just as people were beginning to see hope in the use of electricity for heating purposes comes the announcement that electrical power was never intended for heat but for energy only, and that the people must not expect electricity to take the place of coal insofar as heating their homes is concerned. One thought that the province had more hydro power than it required for commercial purposes, but it appears that there is really a limit to the amount of power at the disposal of the people of Ontario. What has been developed so far is not sufficient to take care of the great industries which have sprung up. There has been a shortage of power, and it is claimed that Sir Adam Beck should be held responsible as he entered into contracts when he must have known the power was not available, and therefore sold something which was not in existence. It is claimed that Sir Adam has been the cause of great loss and inconvenience to customers. Down in this end of the province we do not feel the shortage condition as they do in the western part, for it is only recently that Eastern Ontario was blessed with a supply of water power, and Kingston has only received sufficient for its needs during the past two months.

THE SUBMARINE MENACE.

Germany staked her chances of winning the war upon the unrestricted operation of her U-boats. She must have realized that such action would bring the United States into the war against her, but so confident was she of the power of this method of offense that she did not hesitate to use it. The result must be discouraging. Not only did it mobilize the might of America against her, but it failed to starve out Great Britain. The losses have been heavy, but they have not brought England to her knees. Nearly a year has elapsed since the submarines began their work, and the following is a table of their accomplishments:

Table with columns: Week, Over 1,600 tons, Under 1,600 tons, Smaller craft. Rows from First to Fiftieth week, with a Grand total at the bottom.

menace have been perfected, and that henceforth the losses will show a rapid decline. The speeding up of ship construction, in England, Canada and the United States, is, however, very necessary.

Pointed Paragraphs.

Sure things are more or less uncertain. Beware of the friendly advice of your enemies. In everybody's cup of sorrow there is some happiness. The widow's might may be the result of practical experience. Many a man gets behind because he looks too far ahead. If a man has crow's feet about his eyes there must be some cause. People who have the least to say usually have the most to talk about. There's nothing new under the sun except methods of extorting the truth. "Then 'cometh The End." When you come to the end of a stormy day. And the sun goes down in the west. Let us bethink, without delay, That Love in the heart is best. When you come to the end of a furrowed field. And look back on a well-spent day. Let us pray the Lord for a fruitful yield. For our bread, which is "staff" and stay. When we come to the end of our Pilgrimage. And are longing for welcome rest. The life that is true, in youth and age. In Death will be still the best. —Mary Malone. Addressed Labor Men. The members of the Trades and Labor Council held their regular meeting Thursday night. A special feature was a very interesting and instructive address delivered by John Noble, of Toronto, who dealt with labor problems. Premier Borden has issued a statement reassuring naturalized British citizens of alien enemy birth of the security of themselves and their lands and other property so long as they obey the laws. Col. D. M. Hogarth, member of the Ontario Legislature, was promoted to brigadier, and assumed the duties of Canadian quartermaster-general, replacing Brig.-Gen. McKee. The final official loss on the troops who were killed in 204 known dead. Seventy-two are still missing. The British steamer Eturia, which went ashore on Wednesday, is reported a total loss. Hon. Frank Oliver was defeated by the soldier vote in West Edmonton.

BALANCE SHIFTING ON WESTERN FRONT

The German Strength is Far Greater Than at Any Previous Period.

London, Feb. 22.—James Ian Macpherson, Parliamentary Undersecretary of War, in introducing the army estimates in the House of Commons said that the strength of the German army was already far greater than at any previous period, and although the Allies at present are superior in men and guns, the balance might soon be in favor of the enemy. The Allies must be prepared for a determined offensive at an early date, but all measures to meet the situation had been taken. The strain on the British troops and those of the Allies, he added, might be severe, but the successes of the British and French armies in the past year had inspired all ranks to the belief in their ability to hold their own. British gun-power had increased by almost fifty per cent. during the past year, and the army was doing everything possible to economize with a view to saving tonnage. These economies would give two millions tonnage in the distant theatres of the war this year.

PARDON WAS GRANTED.

Soldier Boy Asked Father's Release From Prison. Columbus, Ohio, Feb. 22.—A single word, "Pardoned," was called to a youth with the American Expeditionary Forces in summer by Governor Cox. It was an answer to a letter from the Ohio soldier, who asked that his father be pardoned from the penitentiary. "I am willing to die for my country and I could die happy if I could but know he is free to care for my mother," wrote the boy. The man was freed with five other prisoners-to-day. He was convicted of stealing and had almost a year more to serve. At the request of both father and son, Governor Cox did not make known his name.

TEA ONLY A STIMULANT.

Argument That It Is Not Food Secures Dismissal of Hoarder. London, Feb. 22.—Sir Carl Meyor, having been summoned to produce a bill entitled "An act to remove the disqualifications of women as candidates for the Legislative Assembly," if this measure is passed by the House it is altogether likely that several women will contest seats at the next Provincial general election. The west has shown the way to Ontario and there are several lady M.P.'s in the Prairie Provinces.

Seats For Women In Legislature.

Toronto, Feb. 22.—Mr. Proudfoot (Leader of the Opposition) gives notice that to-day he will move to introduce a bill entitled "An act to remove the disqualifications of women as candidates for the Legislative Assembly." if this measure is passed by the House it is altogether likely that several women will contest seats at the next Provincial general election. The west has shown the way to Ontario and there are several lady M.P.'s in the Prairie Provinces.

Rippling Rhymes

BE CHEERFUL Don't tell your troubles to a friend; it isn't fair or proper; if you must let your walls ascend, go, so, spring them on a copper. The cops are paid a princely wage to listen to your railing, to hearken while the heathen rage, and fill the air with wailing. But we are not in uniform, we pack no shields or bills; and when you come and beef and storm, you give us all the willies. We have our little troubles, too, as evil fortunes plan them; when they're inclined to make us blue, we do our best to can them. We boost a confidence that's fine, until the welkin rattles; we know that shedding pints of brine won't help us in our battles. And it is easy work to beam, when all the boys are cheery; but one old gronch can raise a scream that makes the prospect dreary. How often when we start down town, we're feeling glad and gaudy; on nature's brow there is no frown, and nothing in our walk, on joy a cheap intruder, and puts up such a doubtful talk we lose our pep and ginger. He's spoiled a cheerful day for us, a day we'd spend serenely, but for that grim and grisly cuss, who thinks and talks so meanly. If your old jug is full of bile, go, plug it with a stopper; bring us a gay and gorgeous smile, take trouble to a copper. —WALT MASON.

THINGS THAT NEVER HAPPEN



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