

IMMENSE REVENUE FROM DEAD.

Tax on Estates of the Defunct Realize Well Over \$100,000 Every Year for Ontario.

GOODERHAM ESTATE MAY PAY UPWARDS OF HALF A MILLION.

By the death of the late Mr. Gooderham, of Toronto, the Ontario treasury is likely to receive a pretty rich plum in the way of succession duties. It is figured out as follows: If the Gooderham estate probates at \$5,000,000, the province will receive \$250,000. If the Gooderham estate probates at \$10,000,000 the province will receive \$500,000. If the Gooderham estate probates at \$15,000,000 the province will receive \$750,000. If the Gooderham estate probates at \$20,000,000 the province will receive \$1,000,000.

Under the Succession Duties Act, collections are made as follows: Five per cent. on all estates between \$10,000 and \$100,000, where it is not willed to the immediate family, but goes to brothers, sisters or more distant relatives; two and a half per cent. on all estates between \$100,000 and \$200,000; five per cent. on all estates over \$200,000; ten per cent. on all estates over \$100,000 wherein the beneficiaries are not blood relations. The latter clause of course is seldom operative, but it is recalled that ten years ago a Carleton County, Ont., estate paid \$130,000 on the ten per cent. basis. All estates under \$10,000 are exempt and under \$100,000 when willed to wife or husband or child.

The following sums represent the

large amounts actually paid into the Ontario treasury from estates during the past three years. In addition to these there were of course smaller sums collected. On the basis outlined above the amount of the estates may be estimated. The 1904 revenues included the following:

Alex. Fraser, Carleton Co.	\$120,000
Edmund Hall, Lambton	24,085
Wm. McKay, Carleton Co.	62,328
Mary S. Wright, Carleton Co.	14,818
J. W. Munro, Renfrew	14,000
Henry McLaren, Wentworth	10,185
Geo. W. Lewis, York Co.	39,959
Alex. Manning, York Co.	15,000

1903.

Robert Ferguson, Kent	15,294
Edd. Hall, Lambton	12,799
T. B. Bate, Lincoln	10,186
A. T. Wood, Wentworth	24,456
G. J. Cook, York	38,813
Hugh Ryan, York	10,000
Sir Frank Smith	57,262

1902.

H. Covert, Durham	19,500
C. S. Wilson, Prince Edward	16,150
C. H. Hubbard, York Co.	11,000
Sir Frank Smith York Co.	10,000
Henry Cargill, Bruce	24,000

If many estates of the Gooderham type come into his hands even the new provincial treasurer will be compelled to admit the existence of a surplus, and despite his past record he will be very slow to suggest scaling down the provincial levy upon the estates of rich men one-half.

FEARS JAPANESE INVADER.

Deputy for Indo-China Submits His Report.

Paris, May 22.—M. Francois Deloncle (Republican), deputy for Indo-China, has submitted to the special parliamentary committee on naval affairs a remarkable report on the urgent necessity for the strengthening of the defences of Indo-China against the peril of a Japanese invasion. "Indo-China," he says, "has only two enemies to fear; namely, Japan alone, or China encouraged and supported by Japan. The former constitutes a real danger, for Japan has much to gain and little to risk, and her isolated position makes her almost invulnerable to us."

AN EASY PREY FOR THE JAPS.

"She could in a few weeks throw 100,000 men into Indo-China and easily reinforce their first landing party. The first phase of such a struggle would consist of Japan's efforts to secure mastery of the sea in order to reinforce her troops. Owing to Japan's great superiority in naval forces in far eastern waters our feeble division would not risk a decisive battle, but would fall back upon our naval base, Saigon. There it would be blockaded as the Russians were blockaded within Port Arthur. With our division thus bottled up Japan could oppose the junction of the blockaded warships with the relief squadron and, having seized the mastery of the sea, the Japanese thus would be free to land invading forces."

WHO COULD PREVENT IT?

"She has two admirable anchorages ready for her transports at Kamranh Bay and Port Dayot. She probably would take the first, as nearer to Saigon. The Japanese would thus be established upon the sea route connecting Tonquin and Cochina-China, and who could prevent it? In the present condition of our defences could we resist such an attack? Evidently not, and within a brief time Indo-China would be the prey of the invader."

REINFORCEMENTS NECESSARY.

The report then examines the means which it is necessary to adopt for the defence of the colony, and says the best solution of the problem is to strongly reinforce Indo-China so that the colony may be able to defend itself for several months against the Japanese until French divisions reached the theatre of the operations. The programme to accomplish this consists of a large augmentation of the naval forces in the far east, an increase of the military force of occupation to a minimum of 55,000 men, the establishment of a strong naval base at Saigon, Kamranh Bay, Allong Bay and Pulocandor and the establishment of torpedo boat and submarine boat stations at Cape St. James, Kamranh Bay and Turan.

The World's Best Spring Medicine—Paine's Celery Compound

Paine's Celery Compound is the only spring medicine that the best physicians are now recommending, because no other remedy can so quickly bring new and vigorous health to the ailing and broken down. Paine's Celery Compound cures disease by first purifying the blood and strengthening the nerves. It makes the weak strong and keeps them in good health. Seeing that the experience of tens of thousands has proven that Paine's Celery Compound is the best of all spring medicines, it is foolish and suicidal to defer its use. One of two bottles used at this time will quickly banish all symptoms of disease and fit you for work and duties of spring and summer.

When you ask for Paine's Celery Compound see that you get the genuine with the name PAINE'S and the TALK OF CELERY; other celery preparations are deceptions.

ZION.

May 17.—On May 13th we had a fall of snow which made it look like winter, but it did not stay on long. Rev. C. W. Sabes preached at this place on Sunday, the 14th, to a large gathering.

The Herald agent, Mr. Rainsford, was in this place last week.

Misses Annie and Maggie Summerhill spent Sunday at home.

Mr. J. W. Waltman spent Saturday at Fredericton.

Mrs. Peter Watman spent a week with her daughter, Mrs. James Young of Taymouth.

A STUDY OF OLD AGE

Reveals the fact that the blood is usually thin and lacking in the strengthening properties of young folks' blood. If you want to fill your blood with the fire of youth, build up your strength, restore your nerves, just use Ferrozone. It's the most potent tonic known and will renew the flickering flame of an aged life by imparting nourishment to enfeebled organs. Ferrozone fortifies weak systems, feeds the blood, brain and nerves with new life. Try Ferrozone. Price 50c. per box.

In washing woollens and flannels, Lever's Dry Soap (a powder) will be found very satisfactory.

A Man has no Excuse

for being badly dressed. It costs no more to buy good clothes than it does, in the end, to buy "cheap" clothes. The difference is in the comfort and wear.

"PROGRESS" Brand Clothing

is for the man who must economize, as well as for those who needn't count dollars and cents. It's the kind of clothing any man is proud to wear. It gives the service and comfort—it holds its shapeliness and good looks—in a way that makes it a practical economy to buy "Progress" Brand Clothing.



Sold by Leading Clothiers throughout Canada.

JUMPED INTO CANYON.

Foolhardy Feat of Half-breed Harry Wilson.

Vancouver, B. C., May 21.—Kootenay Indians are telling the story of a jump by half-breed Harry Wilson, which probably eclipses all records. The foolhardy man lunged himself over the wall of the canyon just below Shoshone Falls, on the Snake River, Idaho, and shot down into a pool 235 feet below. He was uninjured.

Wilson boasted to some companions that he could jump into the stream with safety, and proposed to make good his declaration. His friends tried to dissuade him, but he waved them back, and, starting from a point just below a rock known as Lovers' Leap, he accomplished the daring feat.

Little could be seen of the descent of the reckless half-breed, because the walls of the canyon quickly shut off the line of vision. However, he was noticed to turn over once before he disappeared, and was not seen again by the spectators until he was observed swimming in the river far below. His stroke was strong, and with ease he reached the shore. He was none the worse for the dizzy leap, except for a cut on the right leg.

Wilson said afterwards that he had no idea of the height. He turned several somersaults during the descent and struck the water feet first. He was somewhat under the influence of liquor at the time of his hare-brained adventure.

State of Ohio, City of Toledo, Lucas County, ss.

Frank J. Cheney makes oath that he is senior partner of the firm of F. J. Cheney & Co., doing business in the City of Toledo, County and State aforesaid, and that said firm will pay the sum of ONE HUNDRED DOLLARS for each and every case of catarrh that cannot be cured by the use of Hall's Catarrh Cure.

FRANK J. CHENEY, Sworn to before me and subscribed in my presence, this 6th day of December, A. D., 1886.

(Seal) A. W. GLEASON, Notary Public.

Hall's Catarrh Cure is taken internally, and acts directly on the blood and mucous surfaces of the system. Send for testimonials free.

F. J. CHENEY & CO., Toledo, O. Sold by all druggists, 75c. Take Hall's Family Pills for constipation.

ARCTIC AIR WILL CURE IT.

Novel Method for Treating Consumptive Patients.

Washington, May 18.—A novel project that is expected by those behind it to commend itself to physicians throughout the world, has just been inaugurated by a number of Washingtonians. It is based upon the contention of Dr. Frederick Sohon, a Washington physician, that a sojourn in the Arctic regions will cure consumption. Dr. Sohon has been with Civil Engineer Peary on his last two expeditions seeking for the north pole. He was suffering from tuberculosis when he made his first voyage north, and he found that his long sojourn in the Greenland firds eliminated the bacilli from his system. Recently he embodied his experience in a paper entitled "The Applicability of the Greenland firds to the Treatment of Tuberculosis."

His views attracted wide attention in the medical world, and as a result a number of men who are interested in stamping out the white plague have decided to give them a thorough test. Under their direction the steamer Havana, appointed as a hospital ship, is to leave Halifax on June 15 for a health cruise along Central Greenland.

After leaving Halifax the Havana will cruise along the shore of Baffin's Land and Central Greenland, anchoring in various sheltered firds, for the diversion and benefit of the patients, and return to Halifax about September 30.

CARD OF THANKS.

The wife, parents and other relatives of the late Mr. Odour White of Marysville, desire through these columns to extend their sincere thanks to the many friends who, by their acts of kindness, helped to lighten the sorrows of those bereaved, and also brightened the pathway of him whose days of suffering were made to appear short by the many encouraging words and endearing acts of his friends. Especially do the family

wish to thank the members of the Knights for their constant care and untiring love for their brother Knight.

THE LOST PARADISE

THEORIES AS TO THE LOCATION OF THE GARDEN OF EDEN.

The Consensus of Learned Opinion Supports the Belief That Adam and Eve's Original Home Was on the Great Babylonian Plain.

Almost every spot of the globe has had the claim made on its behalf that it is the site of vanished Eden. Most persons seem agreed on the fact that paradise has disappeared from our midst. The question is, Where was it situated? To those who deny the Biblical story of man's genesis the question takes another form, and they perplex themselves as to the spot in which man first appeared on this earth. Some evade the difficulty by saying that man appeared in many different spots—that he did not spring from one original.

If we accept the doctrine of the Darwinians we are forced to confess that the place where man first evolved must have been anything but a garden of Eden. It must have been a haunt of mere animalism, and its food would certainly not have been fruit. Roughly speaking, therefore, there are two schools—those who believe that man came from a divine original, but fell away from his first estate, to which with infinite labor he may return, and those who believe that he evolved from the beast and is still evolving to the greatness that he may ultimately attain. Setting aside these somewhat discordant theories, we may well ask, Where was Eden?

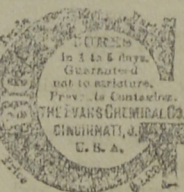
The soundest scientists are agreed that mankind came from a single origin—whether a distinct creation or an evolution is beside the mark—and the original man must have had a local habitation. The geographical manuals and maps of the middle ages leave a good deal to be desired in the matter of accurate detail, but they have at least the merit of boldness, and if we go to them for an answer to our question we may get something like a definite reply. According to an old map of the thirteenth century, paradise is a circular island lying near India. It is surrounded by a wall in which is a gateway opening to the west. The gate is closed and the wall quite insurmountable. Our later atlases do not locate this happy island.

Other early maps would have us believe that Eden lay in central China. We can go with these ancient geographers so far as to place the probable site of man's birthplace in Asia, but the consensus of learned opinion does not incline either to India or China. Eminent authority supports the idea that Eden lay somewhere on the great Babylonian plain, watered by the Tigris and the Euphrates—the Perath and Hiddekel of Genesis. Other authorities give their vote for Armenia, possibly influenced by the tradition which says that the Ark rested on Mount Ararat, but this tradition would only point to Armenia as the probable first home of postdiluvian man.

Professor Delitzsch and Professor Sayce favor Babylon; Heldegger favors Palestine; Media, Arabia and the upper Nile have all their supporters. Quatrefages, treating the subject solely from a scientific standpoint, concludes that linguistic and other human types point to central Asia, but does not decide on any precise locality.

With the author of Genesis, as Dr. Kalisch has remarked, "Eden is geographically described in a manner which leaves no doubt that distinct locality was before the mind of the author." Even to those who think that this author was building on uncertain traditions it must yet be of interest to know what this locality was. Babylon was the most fertile land known to the ancient world; its poorest fields repaid cultivation fiftyfold, its better a hundredfold. Its luxuriance of fruit and grain was so great as to be actually embarrassing. There is no question at all that this district was the seat of Asia's earliest civilization and therefore why not say of the world's?

The idea of man created perfect and living in a garden of fruitful localities



AND WOMEN. This is the 4th of a series of illustrations of the life of Adam and Eve in the Garden of Eden. It shows them in the garden, with the serpent, and the fall. It is a beautiful and interesting series of illustrations, and is well worth a look. It is sold by all druggists, and is well worth a look.

Watches Given Away



—AT—
Lucy's

Busy Corner.

Beginning with SATURDAY, April 1st, LUCY & CO. will give away with every cash purchase of a Man's or Boys' Suit of Clothes, a good Stem Wind Watch, guaranteed for one year.

Don't fail to examine their stock of Men's and Boys' Clothing, Boots and Shoes, Trunks, Grips, etc., etc. Sale to continue while the Watches last, at

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Scientifically combined in the form of agreeable and palatable Syrup.

One of the most reliable preparations yet introduced to the public for the immediate Relief and Cure of Coughs, Colds, Bronchitis, Hoarseness, Whooping Cough, Croup, Asthma, and all diseases of the Throat and Lungs.

Taken with Cod Liver Oil in the first stages of Consumption, it will be found invaluable.

For sale everywhere. Price 25 cts. or by mail on receipt of price.

Sole proprietors, THE WINGATE CHEMICAL CO. Limited, Montreal, Canada.

MCGILL'S BUTTERNUT PILLS FOR YOUR LIVER AND BOWELS.

SKILLFUL PORTO RICANS.
The natives of Porto Rico fashion a variety of useful and ornamental articles by hand from the palm leaves, gourds, coconuts and other products of the island. They are skillful in weaving hammocks, hats similar to Panama hats, and a great variety of baskets. Canes, paper knives and other articles are carved out of the native woods, some of which show curious and strikingly ornamental markings. The senoras and senoritas of Porto Rico are especially skillful with the needle and produce a considerable quantity of fine drawn work and laces.

Already Supplied.
A Swedish girl just arrived from the old country attended evening service at a Duluth church. The minister, seeing she was a stranger, shook hands with her at the close of the meeting and said he would find pleasure in calling upon her soon, whereupon the girl, blushing, hung her head and bashfully murmured, "Thank you, but Ay have a fella."

G. T. WHELPLEY.

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Timothy Seeds,

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Garden Seeds,

Just stored one carload
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Victor Feed, Banner Feed and Cracked Corn and Oats. Ontario Heavy White Oats, Carleton County Oats.

G. T. WHELPLEY
310 Queen St., F'ton.

Cook's Cotton Root Compound.

The only safe effectual monthly medicine on which women can depend. Sold in two degrees of strength—No. 1, for ordinary cases, 41 per box; No. 2, 10 degrees stronger for Special Cases, 53 per box. Sold by all druggists. Ask for Cook's Cotton Root Compound; take no substitute. The Cook Medicine Co., Windsor, Ontario. Nos. 1 and 2 are sold in Fredericton by all Druggists.

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Lace Curtains

New Roller Blinds from 25c. to 50c. each.

Window Poles with wood trimmings in oak, cherry and walnut at 25c

Floor Oilcloths, all widths at 25c. per yd.

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The Leading Undertaker

FIRST-CLASS EQUIPMENT. LOW RATES.

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A New Match.

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"Silent" Parlor

No noise. No odour. Head won't fly. Lights anywhere. All Grocers stock them.

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