TAXING CORPORATIONS

Governments of Quebec and Alberta Seeking New Sources of Revenue.

Montreal, March 12—Important taxes on express companies, sleeping cars, insurance companies, and telephone companies are including in resolutions brought down today in the legislative assembly at Quebec by Provincial Treasurer Tessier. The list is a long one and includes among other things that every company, firm association, etc., leasing or hiring sleeping cars or parlor cars, run upon the line or are used by a railway company or companies in the province, shall pay an annual tax of one-third of one per cent. upon the capital of the company invested in cars or rolling stock used by it in the province and at additional tax of $50 for every office or place of business in Montreal and Quebec, and $10 for each office in any other place.

Upon mutual insurance companies in each year a tax of one per cent. on the gross amounts of premiums; on every telephone company working a telephone line in the province, a tax of $1,200 upon the amount of paid up capital if it is $300,000; $1,500 if it exceeds $500,000, and $2,000 if it exceeds $1,000,000.

Every express company foreign to the province is to pay a tax of five-tenths of one per cent. upon the gross earnings, the tax not to be less than $800.

Every express company foreign to the dominion, carrying on any business than an express and forwarding business exclusively, is to pay an additional tax of one-half of one per cent. on the gross earnings derived from such other business, the tax to be not less than $400.

Upon each main line of railway company operating or using in whole or in part in the province as steam or electric railway, a tax of $36 per consists of two or more tracks, $15 per mile for each additional track, owned or operated, and upon each branch line $20 a mile for one and if two or more tracks $10 per mile for each additional track.

Upon partnerships, associates, etc., whose head office is outside the Dominion and which are not otherwise taxed, one-half of one per cent of gross earnings in the province, the tax not to be less than $50. An additional tax of 150 for each office in Montreal and Quebec, and $20 for each office elsewhere in also providmile for one track, and where the line ed.

ALBERTA.

Edmonto, March 11.—The Alberta legislature yesterday passed Premier Rutherford's bill for the purpose of taxing corporations.

The street railways will pay $200 per annum, $10 per mile for everything over 20 miles.

Telegraph Companies pay $1 a mile for every mile of line.

Telephone companies pay 50 cents per instrument in cities of 10,000,and 25 cents in smaller cities.

Gas companies pay $200 annually.

Electric lights $500 in cities of 10 thousand people, $100 in towns, and $25 in villages.

Express companies pay $500.

Banks pay $400

Corporations taking money on deposit pay $200.

Banks pay $400 for head office and $200 per branch.

Private banks pay $200 and $25 for branch.

Insurance companies pay 1 per cent. of gross premiums.

Trust and loan companies pay $100 on $100,000 capital.

The bill has passed through the committee stages, and the coming law is now only a matter of formality.

Do These Symptoms Fit Your Case?

Are you dizzy?
Does your head swim?
Does everything turn dark when you rise after stooping?
Are you constantly suffering from headache?
Are you short of breath after going upstairs?
Is your tongue coated and furred?

These symptons give warning that your system needs a thorough cleansing—all poisons must be flushed out. The remedy is Dr. Hamilton's Pills. Marked benefit immediately follows their use.

These famous pills loosen the bowels and stop constipation; they act on the liver and kidneys, make them strong and vigorous.

This ensures health and purity for the blood and consequently the whole system benefits.

No othec medicine tones and graces like Dr. Hamilton's Pills; they at once cure biliousness, headache, dizziness, poor color, coated tongue and all diseases arising through fault of the stomach, kidneys or liver; try them.

Result prove the merits of Dr.Hamilton's Pills, 15c. per box or five boxes for $1.00 at all dealers in medicine.

A BOY-GIRL THIEF.

Clever Impersonation of Girl at Liverpool.

London, March 12.—The recent history of "Harold" Barnes, the girl errand "boy" who is now under remand gt Liverpool on a charge of theft from her last employer, shows that she is an uncommonly clever impersonator.

It will be remembered that her sex was only discovered when she was arrested and taken to the workhouse.

For a whole year did the girl—her real name is Emily Barnes—pass herself off as a boy. It is believed that it was at the instigation of her mother, who was sent to prison on Wednesday on a charge of receiving stolen money from her daughter, that Emily donned boy's clothing; but having once started the deception,she displayed extraordinary cleverness in maintaining it.

She has successively trundled a handcart while in the employ of a firm of contractors in Liverpool, attended as page-boy to the minor wants of diners at a restaurant, and performed the duties of an errand boy." "He" was working side by side with a male employee in my place for three months without the slightest suspicion being aroused," she added. "Respectably dressed in knickers and wearing a muffler and small peaked cap, 'he' was a great favorite with all the girls in the the shop. I always regarded 'him' as the essence of honesty, well-mannered, and of nice speech. I considered I had a real jewel of an errand boy."

Efforts are being made to get the girl placed in a home.

Miss Ascum—She's a brunette, isn't she?

Miss Wise—I don't know. I haven't seen her for nearly six months.

KIPLING AS A TYPE.

French War Novel Here Centres About English Author.

"Dingley, the Famous Author," which has been awarded the "Prix Goncourt" as the best French novel of the year, it generally regarded as based on a study of Kipling. Anyhow, the fictitious famous author bears a striking resemblance in many respects to the living one.

He is portrayed as an Englishman of letters who has won fame at 40, whose verses soldiers sing when they set out to fight, and who has supreme confidence in the mission of the Anglo-Saxon race. While his countrymen are getting the worst of it in the earlier stages of the Boer war, he conceives the idea of stimulating patriotic pride by writing a novel in which a worthless loafer enlists and in the field finds himself and develops into a conquering hero. That sounds quite Kiplingesque.

To get the proper local color for his book he goes to Cape Town with his wife and child. Leaving them, he starts for the veldt. A message reaches him that his child is dangerously ill. On his way back to Cape Town he is captured by a Boer, who, on hearing his story, lets him go and assists him on his way. By this means he succeeds in reaching his child in time to kiss it before it dies.

In the course of the war the Boer is taken prisoner and condemned to death. It is then Dingley shows that he is no true Kipling after all. He refuses to intercede for the chivalrous foe who had befriended him and he is executed. Dingley's novel makes a hit. Its dramatic incidents are shown by a bioscope in a London music hall. And the picture of the execution of the Boer arouses tremendous enthusiasm.

The book is not calculated to promote the entente cordiale. And friends of Kipling will resent the association of his characteristics with those of a dastardly ingrate. But it is a powerful, vigorous work. It is the joint production of two brothers, Jerome and Jean Theraud, who are not yet 30 years of age. They are journalists by profession and devote their leisure to writing novels.

Their methods are those of Kipling. They insist on seeing things themselves and studying life in all its phases at close range instead of depending on their imaginations for characters and incidents. Fame has come to them earlier than it did to Kipling, and brilliant literary careers are predicted for them.

Probably.

Dupont—I think your son will be celebrated if he lives long enough.
Durand—In what way?
Dupont—Why, for his great age.

Terror Blanches Hair.

It has been repeatedly affirmed that Queen Marie Antoinette's auburn hair turned white in the days of the reign of terror, says the Caledonian, and an English surgeon named Parry states that just after the Indian mutiny he actually saw the jet black hair of a rebel Sepoy, who was under examination and feared a dreadful death, turn white in the course of half an hour. In the time of the commune in Paris the dark hair of Baron Alphonse de Rothschild was blanched in a few hours.

DIET FOR BABIES.

How Mothers Should Prepare For the Weaning Period.

"A child should not be nursed beyond the twelfth month unless there is some unusually good reason for so doing, as in these days of high pressure living it is doubtful if it is good for the mother or child," says Marianna Wheeler in Harper's Bazar. "Few women are able to prolong successfully the nursing period beyond the eighth month, and usually they must give it up even a month or two earlier. I would advise every nursing mother to start the very first month or even the first week giving her baby one bottle feeding a day in view of the fact that the weaning period is sure to come sooner or later, often from some unforeseen happening instead of in the ordinary course of events. It is well to accustom the stomach at an early age to two kinds of food. Then if it becomes necessary to force the weaning suddenly it is not such a difficult undertaking. Sudden changes from one food to another are not desirable for an infant, especially for a very young one with his delicate and undeveloped organs of digestion."

Cats and Birds.

Cats, if they have an opportunity to hunt birds and rabbits, will give no time to the hunting of rats and mice. Thus many cats are good mousers in the city and bad mousers in the country.

CONSTIPATION CLOGS THE BOWELS

No other cause produces so much sickness as constipation, and therefore it is dangerous to allow the bowels to become clogged up. Bad blood, dyspepsia, headaches, biliousness, boils, pimples, and piles, are all caused by constipation.

Avoid all of these troubles by the use of

BURDOCK BLOOD BITTERS,

nature's remedy for all diseases of the stomach, bowels and blood. It acts on the bowels and promotes their free and regular action, curing constipation and all troubles which arise from it. It has been on the market for over thirty years so you are not using a new and untried remedy. B.B.B. has cured thousands of others and will cure you. Mr. B. Woodcock, Nashwaak Bridge, N.S., writes: "For over two years my wife was troubled with constipation. She tried several physicians but could get no relief, but after taking three bottles of Burdock Blood Bitters she was completely cured and is to-day in good health. My wife and I cannot speak too highly of B.B.B.

John Burns As a Minister.

R. T. W. Russell, M.P., has lately been giving his views of various parliamentary colleagues. What he has to say about John Burns is particularly interesting. After reminding us that Mr. Burns is a Scot who has come south to show the mere Saxon how things ought to be done, Mr. Russell proceeds:—"An engineer by trade, Mr. Burns has combined hard work with effective social and political agitation. He has dealt with 'niggers' in Africa, has defied the law in Trafalgar Square, been at least once in gaol, worked hard on the County Council—still harder in the House of Commons—is strong in body and mind. And as President of the Local Government Board he has now to deal with the most acute of all our social problems—the poor law and want of employment. And it is a problem which he wisely refuses to have rushed. Mr. Burns, sitting in Charles street, has a fine scope for his powers as a statesman,—and even for his imagination, which sometimes runs away with him. In the crucial question of unemployment it was a study to watch him dealing with the Socialists last session.

"What Mr. Burns would do—seated in Mr. Gerald Balfour's chair—is a nice question. All throughout the session Mr. Keir Hardie and his friends wanted to know what he intended to do—when the 'Unemployed Bill' referred to in the King's Speech was going to see the light. 'All in good time,' was the invariable reply. 'I am not going to be rushed. I must have time to look into the whole question. I don't believe in your processions—in your women marches—and all the rest of it. I know all about that sort of thing—and it does not impress me. Nor do I believe in the clamor about farm and labor colonies. I have seen these agencies at work. I don't even believe in certain Salvation Army methods. I believe the unemployed are to a large extent the "unemployable." The loafer is largely in evidence. And I want to get to the bottom of the thing before I act. I mean business—but of a real kind. Two hundred thousand pounds will be available from the State, should necessity arise during the winter. And when I have closed my enquiries and finished my studies I shall lay the bill you desire to see on the table—not before.'"

Weeds.

To give some idea of how weeds multiply it may be stated a single plant of pepper grass will produce 18,000 seeds; dandelion, 12,000; shepherd's purse, 37,000; wheat thief, 7,000; common thistles, 65,000; camomile, 16,000; ragweed, 5,000; purslane, 375,000; plantain, 47,000, and burdock, 43,000.

Paint.

If a tin of paint has to be left open, stir it thoroughly, so as to dissolve all of the oil, then fill up with water. When it becomes necessary to use the paint pour off the water, and you will find it as fresh as when first opened.

British Birds.

It is said that only two kinds of birds are absolutely peculiar to Britain. These are the red grouse and the coal tit.

That our American forests abound in plants which possess the most valuable medicinal virtues is abundantly attested by scores of the most eminent medical writers and teachers. Even the untutored Indians had discovered the usefulness of many native plants before the advent of the white race. This information, imparted freely to the whites, led the latter to continue investigations until to-day we have a rich assortment of most valuable American medicinal roots.

Dr. Pierce believes that our American forests abound in most valuable medicinal roots for the cure of most obstinate and fatal diseases, if we would properly investigate them; and in confirmation of this conviction, he points with pride to the almost marvelous cures effected by his "Golden Medical Discovery," which has proven itself to be the most efficient stomach tonic, liver invigorator, heart tonic and regulator, and blood cleanser known to medical science. Dyspepsia, or indigestion, torpid liver, functional and even valvular and other affections of the heart yield to its curative action. The reason *why* it cures these and many other affections, is clearly shown in a little book of extracts from the standard medical works which is mailed *free* to any address by Dr. R. V. Pierce, of Buffalo, N. Y., to all sending request for the same.

Not less marvelous, in the unparalleled cures it is constantly making of woman's many peculiar affections, weaknesses and distressing derangements, is Dr. Pierce's Favorite Prescription, as is amply attested by thousands of unsolicited testimonials contributed by grateful patients who have been cured by it of catarrhal pelvic drains, painful periods, irregularities, prolapsus and other displacements, caused by weakness, ulceration of uterus and kindred affections, often after many other advertised medicines, and physicians had failed.

Both the above mentioned medicines are wholly made up from the glyceric extracts of native, medicinal roots. The processes employed in their manufacture were original with Dr. Pierce, and they are carried on by skilled chemists and pharmacists with the aid of apparatus and appliances specially designed and built for this purpose. Both medicines are entirely free from alcohol and all other harmful, habit-forming drugs. A full list of their ingredients is printed on each bottle-wrapper.

All Around the Clock.

"Grandpa says his stay in the mountains last summer did him no good. His room was right off the piazza, and people made love under his window until all hours."

"But couldn't he sleep after the lovers went to bed?"

"No; as soon as the lovers went to bed the children got up."

'Twas Ever Thus.

"I suppose you have found," said the plain citizen, "that every man has his price."

"Yes," replied the lobbyist, "except the man who is worth buying."—Philadelphia Press.

Contentment.

In summer, when 'tis very warm
And all the folks complaining go,
It's then I like the winter time,
Brave winter with its ice and snow.

And when the blustering blizzards rave
And it is cold as cold can be
The very hottest summer day
Is not one whit too warm for me.

In spring I like the bracing fall,
In autumn love the gentle spring;
So, you see, the whole year round
I'm satisfied with everything.

DOCTOR AS AN ART CRITIC.

Pictures As Seen From a Medical Point of View.

Dr. Leonard Mark, in an interesting paper on art and medicine in the Lancet, criticizes some well-known masterpieces in this country in which the artist has dealt with medical subjects.

St. Sebastian, whose body is always represented tied to a stake and pierced with arrows, is one of the most interesting subjects from the medical point of view.

"In our National Gallery," says Dr. Mark, "I have counted eight pictures in which he finds a place, and I have been much interested in studying the various ways in which the arrows have been depicted penetrating his flesh.

"Some of the methods adopted are purely conventional. In one of them six or seven arrows are drawn exactly alike, and under each one is painted a group of five drops of blood, which, one cannot help remarking, look like a small bunch of currants hanging from the arrow.

Ophelia Too Healthy.

"Apart from the medical question, some of these artists have shown their ignorance of the legend, which says that the martyr recovered from his wounds without the help of any miraculous agency.

"Millais' picture of 'Ophelia' calls for a few remarks. A mistake that strikes me is that she has far too healthy a look, with her plump cheeks and rosy lips.

"I remember that at Bethlem Hospital Dr. G. W. Savage frequently pointed out to the students the patients of what he called 'the Ophelia type.' They were generally girls with sallow complexions and feeble circulation, who had been refusing their food, and in consequence were emaciated."

In criticizing Sir Luke Fildes' famous picture. "The Doctor," Dr. Mark says:—

"I think there is scarcely any other picture which touches with such ability of execution the emotional chord of old and young, educated and uneducated.

Complaint a Puzzle.

"The child's complaint is said to be a puzzle for every new house surgeon who sees the picture hanging in the wards of a hospital, where it so often finds a place. The little which one can see of the child, with its flushed face, well-nourished limbs and extended arm, suggests some acute chest complaint, probably pneumonia.

"A Sherlock Holmes might help one to form a diagnosis by pointing out the bowl and spoon on the stool, which have just been used to make a poultice, the soothing effect of which the doctor is now watching. In this picture morbid details are conspicuous by their absence. The whole interest of the subject, the critical condition of the child, is conveyed to the observer by the distress depicted in the face of the father, by the mother's attitude of despair, and by the kindly look of the doctor, which is expressive of deep concern for the recovery of his little patient."

Has Continuous Life.

Venus—And what do you do when not engaged in archery? Cupid—Oh, I'm kept busy rhyming with stupid!—Puck.

He is a fool who cannot be angry, but he is a wise man who will not.—Seneca.

For a violin by Petrus Guarnerius, dated 1695, £260 was given at a recent sale in London; while one by Nicholas Lupot fetched £240.

BURNING IN EFFIGY.

A Custom Born of the Superstition of the Ancients.

The burning of people in effigy has come from a foolish superstition of the ancients, who believed that by burning a likeness of a person they were inflicting pain upon the individual himself. Theocritus tells us that the Greek sorcerers killed their enemies by magic rites performed over the effigy of the person who had offended them, and Virgil also makes mention of this.

In the days of witchcraft and persecution one of the most common charges against witches was that they made waxen images of their enemies which they melted before a fire and thus caused the dissolution of the originals.

The Japanese still regard the effigy as a means of punishment of faithless lovers, and in France to the time of the first revolution execution by effigy was a legal rite. In the Netherlands the same illogical custom prevailed, and the different religions burned the effigies of each other's leaders with zeal. In England the burning of effigies was also practiced, as it was later in America.

No doubt from the ancient custom of burning the effigy arose the idea of placing the wax figures of eminent men in Westminster abbey. In olden times upon the death of a celebrity a waxen figure representing him fully dressed as in life was made and carried in the rear of the funeral procession. After the service the effigy was set up in the church as a temporary monument, and during the time it was on exhibition it was customary to paste or pin pieces of paper containing complimentary epitaphs upon it. The royal figures in Westminster abbey date back to the fourteenth century.—New York Tribune.

Stanley the Explorer.

Although the fever of African exploration did not seize upon Henry M. Stanley until after he found Livingstone, when the example set by the latter fired the Welshman's ambitions, there can be little doubt that Stanley was a born explorer. Otherwise he would scarcely have been able to accomplish those arduous journeys which enabled him to fill up an enormous blank in the map of Africa. Stanley's discoveries were of the greatest political importance and led to the founding, among other things, of what is now the Kongo Free State. His ultimate discovery of Emin Pasha furnished a magnificent illustration of Stanley's indomitable courage and perseverance.—London Mail.

Speaking of signs, when you wake up and find a burglar in the house it is a sign that unexpected company has arrived.—Pittsburg Gazette Times.

New York's Chamber of Commerce.

New York city has the oldest commercial corporation in the United States, the chamber of commerce, organized May 5, 1768, in historic Fraunce's tavern, where Washington had his headquarters and where he bid farewell to his officers after the Revolution.

Cats' Fur.

Cats' fur has no oily substance in it and consequently is more easily wetted through than that of most other animals.

Panama Jungle Animals.

Among the animals in the Panama jungles and swamps are deer, wild hogs, turkeys, pigeons, partridges, woodcock, rabbits, tapirs, monkeys, pumas, leopards, as well as some tigers and lions.

Bill Heads

Letter Heads

Statements

Envelopes

Business Cards

And all kinds of Office Stationery at

The Herald Office

Wood's Phosphodine,

The Great English Remedy. Tones and invigorates the whole nervous system, makes new Blood in old Veins. *Cures Nervous Debility, Mental and Brain Worry, Despondency, Sexual Weakness, Emissions, Spermatorrhœa, and Effects of Abuse or Excesses.* Price $1 per box, six for $5. One will please, six will cure. Sold by all druggists or mailed in plain pkg. on receipt of price. *New pamphlet mailed free.* The Wood Medicine Co. *(formerly Windsor)* Toronto, Ont.

Wood's Phosphodine is sold in Fredericton by all Druggists.

Cook's Cotton Root Compound.

The great Uterine Tonic, and only safe effectual Monthly Regulator on which women can depend. Sold in three degrees of strength—No. 1, $1; No 2, 10 degrees stronger, $3; No 3, for special cases, $5 per box. Sold by all druggists, or sent prepaid on receipt of price. Free pamphlet. Address: The Cook Medicine Co., Toronto, Ont. (formerly Windsor)

Nos. 1 and 2 are sold in Fredericton by all Druggists.

Men's Seperate TROUSERS

We are showing a Big Range of seperate Trousers in endless variety of patterns all sorts of cloths, every pair is Tailor made. We fit any size of men. Our new reduced prices are from $1.15, $1.25, $1.50, $1.75, $2.25 to $4.00 per pair.

An extra pair of Trousers will help wearing out your Coat and Vest.

OUR BIG BOOT AND SHOE SALE

Starts this Saturday the 16th, we will have some tempting Bargains for your Criticisms. Come and see us.

FLOOR OILCLOTH, LINOLEUM Sale this week

Look into Our Windows

M. Fickler & Co.

Clothiers Shoers and Hatters