

THE U. N. B. WON OUT.

Defeated Representatives of King's College in Debate at Opera House.

The University of New Brunswick won from King's College in the joint debate at the Opera House last evening. The debate was well conducted on both sides and was instructive and entertaining. Dr. J. R. Inch, chief superintendent of education, occupied the chair in the absence of Governor Tweedie, and the audience was a fairly large and representative one. The King's College team arrived in the city by the evening train, which, as usual, was half an hour late. It was nine o'clock before the proceedings commenced. A large contingent of students entertained the gathering with rollicking college songs and the city orchestra played several selections, so the time did not hang heavily.

Chairman Inch announced the subject for debate as follows:

"Resolved that a closer confederation of the British colonies in America would be mutually beneficial. He explained that King's College had the affirmative side and would open the debate, the speakers would be limited to fifteen minutes each and ten minutes would be allowed each team for the closing argument.

Mr. G. E. Tobin made the opening address for King's College, and was followed by Mr. F. L. Orchard for the U. N. B. The other speakers came in the following order:

A. L. Skerry for King's.

P. R. Hayward for U. N. B. L. H. Martell for King's. M. L. Orchard for U. N. B. The latter made the closing argument for his side, and was followed by Mr. Tobin.

The principal arguments advanced by the U. N. B. students were that the widespread geographical distribution of the colonies and possession made union impracticable; that the people of Newfoundland were strongly opposed to confederation; that there are insurmountable difficulties presented by the tariff, the negro problem and a conflict of interests between the countries concerned.

The King's College men argued that confederation would remove many of the problems which now confront the colonies, and would lead the way to imperial union. They cited the Dominion of Canada as proof that confederation had brought about prosperity and expansion of trade. That no ways were needed to establish trade between Canada and the West Indies, hence the ship building industry would be benefited. They thought the negro problem could be solved by only giving the franchise to those who could read and write.

The speakers on both sides handled the case with great ability. The judges were Hon. C. W. Robinson, Mr. J. D. Hazen, M. P. P.; and Mr. H. W. Sangster. After a brief

consultation they submitted their report to the chairman, who read it to the audience. They decided that the U. N. B. boys had won 685 points for argument and closing, and 273 for delivery; while the King's College men were allowed 717 points for argument and closing and 216 for delivery. The totals were:

U. N. B. 958
King's 933

Majority for U. N. B. 25
The decision proved very acceptable to the audience and was received with great enthusiasm. It was generally felt that the U. N. B. boys had the best of the contest all the way through.

At the close of the debate the visitors judges and a few other friends were entertained to supper at Windsor Hall by the U. N. B. students.

PRESENTATION.

Mr. and Mrs. McEwin Kindly Remembered by Guests of York Hotel.

Wednesday evening a very pleasant surprise was sprung on the genial host and hostess of "York Hotel." The affair was much enjoyed by all concerned and passed off very pleasantly.

About eight o'clock Mr. and Mrs. McEwin were invited to the ladies' parlor, where on the centre table were placed a clock and pipe.

Inspector Brown made the presentation in a neat and extempore speech and spoke somewhat as follows:

"Ladies and gentlemen, I have been asked by the guests of this popular hostelry to perform a very pleasant task on this occasion. One is forcibly reminded how soon the pleasant open fire, dispels the remembrance of the fierce blizzard that has raged all day without. So with life and its struggles, when the restless eager man has fought his battles through, and gained the prize for which he contended, how soon how very soon, are all the trials and opposing forces forgotten, and their memory but that of a dream.

When the shades of evening are falling thick and fast about us, it is a pleasant thing, to sit in the ruddy light of one's own fireside, and then muse and think, and call back again the happy days of youth and all the quaint fancies of childhood, but man makes the mistake of his life who fails to gather around him that mystic circle of friendship, that charms and gladdens, while it cheers and ennobles the quire evening hour.

In the wholesome hours of labor, when "industry, with her thousand hands, knocks at the golden gates of the morning," and demands admittance and recognition there, that man is not wise who goes the rounds of his daily toil alone, and in solitude finishes the appointed task with no one to criticize or admire the finished work. On the highest pinnacles of fame, when the brilliant boon of manhood, speaks eloquently of great achievements and glories won, the doctor of the works which have won for him an everlasting name, has omitted the most important duty of his life, if he has neglected to win the hearty and sympathetic approval of his fellow-men. So tonight, though we are devotedly thankful for food and shelter from the boisterous storm, that has raged all day without, dreary indeed, our night's lodging be it if we felt we were all alone in the world, without sympathy and without love.

In my mind, the most dangerous character in the world tonight is not the man who rushes headlong, gratifying brute passion, or guided by blind instinct, avenging some imaginary wrong, for the strong arm of the law soon lays its vice-like grip upon him and abruptly stops his course. But the man who becomes a wanton recluse, and retreats to his lonely den, when he deprives the world of whatever talent God gave him, and nurses his wrath against society and the world at large.

The great crime of the world today is inactivity, idleness, if you will. It is no disgrace to fail, but it is everlasting disgrace not to try. The many friends of Mr. and Mrs. McEwin here assembled tonight, have tried to erect a milestone in their happy lives (it will be I'm sure, a memorable milestone in their life journey) and in this way to give to them, sure and unmistakable proof that the guests and boarders of the hotel are their friends, who have greatly appreciated their many kindnesses and desire to give them a tangible proof of their friendship. I, therefore, have very great pleasure in presenting to you, Mrs. McEwin, this magnificent mantel clock, and may it ever remind you, not only of the passing time, but of the enduring bonds of friendship, and to you, Mr. McEwin, this beautiful mezzanum pipe, and may it soothe your quiet hours and ever remind you that true friendship is above and beyond fame or riches, for it will endure when both of these have passed away.

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THE INCOME TAX.

Dominion Officials Interested in Decision of Imperial Privy Council.

For some years Dominion officials have enjoyed exemption from an income tax in Canada, but a recent decision of the Judicial Committee of the Imperial Council may result in a change being made in this respect.

When a bill from the Parish of St. Marys, to reduce the income valuation of the county by \$15,000, the amount assessed against the incomes of I. C. R. officials resident in that parish, was before the House yesterday afternoon the Premier mentioned the decision in the Australian case and at his request the bill was held up for consideration. As the matter is of far reaching importance the action of the government will be awaited with much interest.

The case which the Attorney General had reference to is that of Webb, appellant, and Outtrim, respondent, recently argued before the Privy Council.

This was an appeal from a judgment of the supreme court (Feb. 10, 1905) given in a special case referred by Hodges J., to the full court. It upheld the respondent's objection to being assessed to the Victorian state income tax in respect of his salary as a federal official. The tax in dispute was assessed under the Victorian income tax, 1824 and a subsequent income tax of 1905 and the regulations made thereunder, in respect of 900 pounds received by the respondent as his official salary of deputy postmaster general in Victoria.

Sir R. Finley, K. C., counsel for the appellant, argued that the order of the supreme court should be reversed, and the respondent assessed to income tax as claimed. He said there was no provision in the consti-

tution act of the Commonwealth exclusively vesting in its parliament or withdrawing from the Victorian parliament the power of taxing incomes earned in the state. The Victorian Legislature has full power within the scope of its authority to impose the taxation referred in the case.

Counsel for the respondent contended that their client was a Commonwealth official and his salary was unconditionally allotted to him by the Commonwealth, and the legislature had no power to tax it.

The Earl of Halsbury in delivering judgment quoted section 107 of the Act to show that every power of the parliament of a colony which has become or becomes, a state, shall vest in it by the constitution exclusively vested in the parliament of the Commonwealth, or withdrawn from the parliament of the state continue as at the establishment of the Commonwealth.

After reviewing the cases cited by counsel His Lordship said: "It is impossible to suppose that the question now in debate was left to be decided upon an implied prohibition when the power to enact laws upon any subject whatever was before the legislature. For these reasons their Lordships are not able to acquiesce in the reasoning of the High Court judgments under appeal. They will therefore humbly advise His Majesty that the judgment of the supreme court of Victoria ought to be reversed, that it ought to be declared that the salary in question was rightly included in the state assessment and was liable to income tax."

It is held that the above will apply to Canada as well as Australia, as the constitution of the two countries is practically the same.

THE INCOME TAX.

It seems to be the general impression that the Fredericton assessment bill will be amended in accordance with the views of the fixed income men. The members of the House do not appear to be able to understand why Fredericton should want a system of taxation different from that of every other city and municipality of the province. They are not anxious therefore, to commit themselves to the principle laid down in the bill.

CASE SETTLED.

The case of Mr. J. Frank Grant vs. Frederick Stairs, which was to have been tried at this term of the county court, was amicably settled. The defendant paid the plaintiff's bill in full. Hon. W. P. Jones for the plaintiff; Mr. O. S. Crockett for the defendant.

MARRIED AT MARYSVILLE.

Mr. Ray Whitlock and Miss Beatrice Young, both of Marysville, were married at the United Baptist Parsonage, Marysville, on Tuesday evening, by Rev. H. H. Ferguson.

POLO-POLO.

St. Stephen vs. Fredericton tonight at the Arctic Rollaway. Game starts at 8 o'clock sharp. Band in attendance. Skating after band. March 22 dlt.

The requirements of the lottery-moon develop a sweet tooth in many people.

FOR SALE OR TO LET.

For Sale or to Let from the first of May next, the house on King Street lately occupied by Dr. W. C. Crockett. For terms etc., apply to A. J. GREGORY. March 4-dlt.

TO LET.

The downstairs part of the building on Westmorland St. next to the office of the late John Macpherson. These premises are now being put in first class repair and will be fitted up to suit intending tenants. Apply to WILLARD KITCHEN, Administrator, etc. March 12-d6l.

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Our New Suits for the young men are very natty there's an air of smartness and fashion to them that you don't get in the ordinary everyday suit.

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Good Suits here for \$7., \$8. and \$9. Real swell styles at \$10. and \$12. Best value in Canada. The finest Suits in the trade at \$15.00 and \$20.00.

Come in sometime and take a look through our stock, no trouble to show the goods.

Fred B. Edgecombe Co. L'td.

TO LET.

And possession given 1st of May, the store at present occupied by Miss Williams; also the premises over Farrell Bros. store, suitable for office or dwelling. Apply at OWEN SHARKEY, residence, or PETER FARRELL & CO., store. June 25.-d6l.

TO RENT.

In the Howard and Crangle building, Queen street, the flat of offices lately occupied by F. St. John Blais Esq., also the large hall in the same building. JAMES FARRELL, Executor, June 25.-d6l.

If you care nothing for money, Buy Anywhere. If you do care, come to the Store that is

Always Busy

Lawns, very special, 40 in. wide	-	10c
Corsets, perfectly fitting kind	-	50c
Long Cloth, clear of dressing, 36 in. wide	-	10c
Pillow Cottons, circular kind, no dressing	-	18c
Sheeting, 72 in. wide, bought before advance	-	19c
Grey Cottons, bought when very much lower	-	5 to 10c
Cottonades, in checks or stripes, and extra heavy	-	15 to 25c
Hamburgs, in endless variety	-	5 to 25c
Towelling, 18 in. wide (worth double)	-	5 to 12c
Prints, such as others sell for 12¢ & 14¢	-	10c

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