

If a cent per gallon on petroleum, tax incorporated companies, insuring, etc., one-fourth of the net cent on the paid-up capital since the war. An exception would be made of insurance companies and dual enterprise with a capital of less than £100,000. The Minister estimated that this tax would yield twenty-five or thirty million a year.

IRON SHIPS BURNED

Missing at Brooklyn

New York, Wednesday. The Bolton Castle and Pacific of the score of scows and lighters, and a tug at Brooklyn have been destroyed by fire, to be due to incendiarism. The scow was loaded with munitions for Vladivostok. The Bolton Castle had a boiler exploded, and 100 men or more to jump overboard. The loss is estimated at over a million.

on Mesopotamian Situation.

Erzerum is the most considerable city that happened in the war for some time past, writes a London correspondent. The moral effect of the success of our arms will have a very great influence on the Turkish Empire. The Turks will be forgotten that it was the capture of the Russians which ended the war in the military point of view also the capture secured a position of great strategic importance. Erzerum may be regarded as a point of all the main Turkish lines connecting up with Mesopotamia, Persia, and the northern regions of Asia Minor, and Russia, a stepping-off place from which she may blow at any point of the Turkish Empire. There can be no doubt that the knowledge of the importance of the fortress has had a very material effect on all those plans for an attack on which we heard so much a few weeks ago. A Russian coup must have also a practical encouraging effect upon the operations in Mesopotamia and Persia.

Declaration of Belgium.

Declaration by Allies.

Brussels, Wednesday. The British, French, and Russian Ministers at the Court called on the Belgian Minister for Foreign Affairs on Monday, and through the Belgian Minister informed him that the Allied Governments were ratifying the neutrality of Belgium had been renewed that day by solemn act the day they had entered into with regard to

authorised by their Governments they had at the moment come the Belgian Government would be called upon to take part in negotiations, and they will not end

THE NEW BISHOP OF WATERFORD.

The following is a copy of a letter received by the Town Clerk and read at the meeting of the Corporation Standing Committees last night, Alderman John O'Brien, *locum tenens* for the Mayor, presiding:—

Mount St Alphonsus,
Limerick, Feb. 15th, 1916.

MY DEAR MR NOLAN,—I have received with pleasure the resolution passed by the Whole House Committee of the County Borough Council of Limerick conveying their congratulations on the occasion of my appointment as Bishop of Waterford and Lismore.

I need not assure you how deeply I am touched by this expression of feeling by the members of this representative body. As years go by, in my own Cathedral City of Waterford, I will always treasure the sweetest memories of the years spent in Limerick where from every class and creed I experienced nothing but courtesy and kindness.—I am, yours faithfully,

BERNARD HACKETT, C.S.S.R.,
Bishop-Elect of Waterford and Lismore.
W M Nolan, Esq, J.P., Town Clerk.

DEATH OF MR W. ENRIGHT.

We regret to record the death of Mr William Enright, which took place at his residence, Shannon Hotel, Castleconnell, last evening, rather unexpectedly. The deceased was third son of the late Mr William Enright, and for some years past managed the business with which the family have been so long connected in Castleconnell. He was of a kindly and genial disposition, esteemed by all who had the pleasure of his acquaintance, and in his native village he was deservedly popular. His demise in the prime of his life is greatly regretted, and the utmost sympathy is extended to his relatives in their bereavement. The funeral will take place at 2 o'clock to-morrow for the family burial place at Stradbally.

DEATH OF LADY IVEAGH.

With Viscount Iveagh deep sympathy will be felt in all social circles, and more particularly in Dublin, where his philanthropic gifts have been warmly esteemed by the citizens generally, on the death of Lady Iveagh, which occurred yesterday morning at Elveden Hall, Suffolk. Lady Iveagh, who was married in 1873, was a daughter of Mr Richard S. Guinness, M.P. Her winning social qualities rendered her greatly esteemed as a hostess both in Ireland and Great Britain. In her husband's many schemes of philanthropy she took a lively interest, especially in his work for the improvement of the housing conditions of Dublin.

IRISH MILITARY PROMOTIONS.

The following appointments are gazetted:—
Reserve Regiments—Lt C J A Moberley, Reserve of Officers, 5th Irish Lancers, to be Temp Captain.
General Staff Officers—First Grade—Brevet Lt. Col J K O'Connell, Leinster Regt. Second Grade—Capt J G Dill, D.S.O., Leinster Regt. Third Grade—Capt J W Aylmer, 4th (Irish) Dragoon Guards, and to be seconded. Attached to Headquarters Unit as Brigade Major—Lt J A Batten-Pooll, 5th Irish Lancers. Assistant Provost-

however was well served by his horse, he was going strongly at the end of

FOURTH ROUND.

MINISTREL COON beat LORD Betting: 5 to 1 on Lord Proteat forged ahead and increasing his advantage the hare with a lead of fully six ten never failed to keep his place when back and Ministrel Coon was sturdier than the Irish puppy, and winner when the hare sougled.

HOPSACK beat TATTENHALL Betting: 5 to 1 on Tattenhall three lengths, but failed to keep his next points. Tattenhall, however, killed, his performance being full credit.

HARMONICON beat HIGH LE Betting: 2 to 1 agst Harmonicon smartest out of the slips, but High drew level, and a great race ensued however, gradually drew out again just clear when he dashed into settled the issue.

RATAINE beat EAGLE. Betting: 2 to 1 on Rataine, who three lengths' lead, and displaying at close quarters was a decisive winner.

The Purse and P

Up to the time of going to Press results of the opening trials of Plate had not reached this office.

CROOM MEETING

THE STEWARDS' HUR

Sailcloth (owner)
Crown Solicitor (Aylin)
Starboard Light (J Calahan)
Also ran—Candidus, Fanatic, I Majesty, Quickset, Mill Valley,
Betting—2 to 1 agst Crown Quickset, 10 to 1 Her Majesty, Starboard Light, 100 to 8 Mill Valley cloth and others.
Won by a neck.

THE CROOM HUR

Perennial (Smith)
Inconstant (H Harty)
Miss Rivers (M J Harty)
Also ran—Flying Man, Feudal Walmer, Touch-me-not, and Yol
Betting—3 to 1 agst Perennial 5 to 1 Feudalism, Walmer, 10 to 1
Won by a length.

THE FEBRUARY STEE

Mount Finn (M Hayes)
Also ran—Tito Matter, S Attempt, Blackthorn, Out of F Forward.
Betting—5 to 2 Speranza, Attempt, 4 to 1 Lop Forward, 5 8 to 1 Mount Finn, 10 to 1 other
Mount Finn finished alone.

THE RAILWAY STEE

Lady Sue (W Gadsden)
The Fly (P Sheehy)
Shanbally (J Lombard)
Also ran—Glencarbry, Uncle Mullaosh.
Betting—5 to 2 agst The F