

will be poor in results. But the most likely plea must come from traders who, these exceptional times, have business complicated to an unwonted degree by the money and multiplicity of the Controller's orders, and who may find their business greatly handicapped, and dealings very much further reduced by this patented legislation. However, the final arrangement rests with the Chancellor of the Exchequer, who will have to give due consideration to the purview of the contemplated legislation in all its tentacles, and see that a wise and just decision is arrived at, fair and equitable for those who are liable to the tax, before the Report is shaped into a workable and smooth application by the House of Commons. The fishermen with their nets must not trust entirely in the large hauls for big profits. There is a danger of loss and damage in the process if all brushes aside prudence, and so, in this instance, where the object is to swell the coffers of the Treasury, continually needing to be replenished just now, the costs of ministering so wide-reaching a measure, full of details, and perhaps failure to produce anticipated revenue, the Report will have to be well weighed and pondered previous to becoming law. This course will help to allay any dissatisfaction with its scope in some matters, and public opinion will be with the promoters of a measure urged on the Executive by the exigencies against which they have to provide.

CURRENT COMMENT.

The Situation in Russia

The reported flight of Lenin and Trotsky, the Bolshevik leaders, is probably in advance of the event. But news from many Russian centres confirm the belief that Bolshevik terrorism is already waning if not killed. In very many quarters in Russian people are combining in their determination to offer a determined resistance to the pro-German movement. The Allied forces in co-operation with Czechoslovaks and other patriotic and anti-German groups are making substantial progress southwards, and their success is strengthening terrorised races to join them in the hope of speeding up their deliverance from Bolshevism and Prussianism. The changed situation in Russia will give the Berlin Government "furiously to think" at a time when their distractions, anxieties, and perplexities are rapidly accumulating. If Japan intervenes in large force, as seems probable,

good, and at the driving and jumping competitions in the afternoons there was a big influx of people.

BUTTER SHOW.

The butter section is always one of the lights of the show. There was a slight falling off in the way of entries this year. Newcastle West CDS won in mild-cured, boxes of 24 rolls of 1lb each; Athea CDS third, and Oola fourth. For 28lb pyramid box competition in uncalved butter, Oola CDS was second. In the mild-cured pyramid box lot, not less than 28lb, Athea CDS was second, Newcastle West CDS third, and Glen of Aberlwe CDS fourth. Newcastle West CDS won in cured butter, pyramid box not less than 56lb, Devon Road CDS being second, Sarsfield CDS third, and Ardagh CDS fourth. The next two classes, A and B, 56lb box of creamery butter, had a handicap introduced. Kiffin CDS won the A class, Ballypatrick CDS being second, Newcastle West CDS third, and Banaha fourth.

DEATH OF MR J. T. GALE.

We deeply regret to announce the death of Mr John T. Gale, which took place at the residence of his father-in-law, Mr T. O'Dwyer, Banaha, on Tuesday morning. The deceased had been ailing for some months past, and his demise at an early age has occasioned keen regret in the city, and much sympathy is extended to his wife and young family in their affliction. He was connected with the clerical staff of the General Post Office for a period of twenty-nine years, and in that capacity was held in the highest esteem by the authorities and his colleagues. For a number of years he was President of the Limerick Branch of the Irish Association of Postal Clerks, a position in which he displayed an intimate knowledge of the working of the service, and in which his counsel was always accepted by his conferees. Mr Gale was brother-in-law of Mr Thomas O'Dwyer, Chairman of Tipperary Board of Guardians, and manager of Banaha Creamery. The funeral took place to-day, for interment in the family burial-place, Tipperary, and was largely attended.

THE CITY REVISION.

Mr W M Beauchamp, Registration Officer under the Representation of the People Act, resumed the revision of the Parliamentary and Local Government Voters Lists for the City at 11 o'clock to-day in the County Record Court. Mr C. H. Pitt, assistant to the Registration Officer, was in attendance, also Mr W M Nolan, J.P., Town Clerk, and Mr F. Morrissey for the Poor Rate Collector. Mr Beauchamp announced that he would sit every day until the lists are completed, and hold a final sitting at 7 o'clock on Wednesday, the 21st instant.

SAD DROWNING ACCIDENT.

A sad drowning accident occurred on Tuesday in the vicinity of Blessington, County Wicklow, involving the death of Mr Peter Edward Holland, an official of the Chief Secretary's office, Dublin Castle, and his son, a boy about eleven years of age. It appears that Mr Holland was passing the day fishing at a pond in the neighbourhood of Blessington, and the boy undressed and went into the pond to bathe. In a few minutes the lad cried out for help. The father jumped in to the rescue, but was soon himself in difficulties, and both father and son had disappeared beneath the surface before assistance came to hand. Mr Holland was about 35 years of age.

of bombs dropped.

CZECHO-SLOVAK

Allies and Their Posture

The "Times" says—The Allies had to lose in their great undertaking in S. Czechoslovakia forces west of Lake B a dangerous position. The most important step is to send assistance to Western Siberia can best be done through Kharbin. The main problem is that the Allies must be prepared for operations on a larger scale. The preparations are still manifestly defective. The British Government can at least be congratulated upon the official declaration of Czechoslovakia as an Allied nation. One more step towards the creation of liberated States.

German Man-Power

In the course of the last month, the Special Correspondent of "The British Herald," has sent you to time, extracts from various official documents on the subject of economic power. Nothing has been more instructive than an Order issued by Ludendorff on the 25th inst., copies of which have fallen into our hands. —Commanders and troops imbued with the idea that the war can be won by a stubborn defence, but only by a succession of vigorous attacks, which cannot lead to victory, unless we adopt improved methods of warfare and more recent offensives. In every case where the tried principles of the manual of infantry in war, and the appropriate additions thereto by the Higher Command, were applied success was gained at a small and absolutely essential that we should avoid the old fault of attacking in too dense and redoubtable our casualties by every means. This necessity holds equal for defensive points, even though they become offensive. Divisions in line must be distributed in depth and the outer extended outpost zone. In spite of all too much attention is still paid to the holding of the holding or retaking of trenches, villages, parts of woods, etc., for points which have no value, except prestige. Now, more than ever, the line in hostile attacks must be elastic, of the elastic defence, even called upon by parts. Owing to the strength in the line, it will frequently be possible to make the front line a collection of trenches, but it will almost always be possible to create centres of resistance as far as possible from observation. Land must be secured by mobile patrolling to render enemy enterprise in it, enemy gun-footing in our line, or all ranks will carefully consider a new attack is really necessary. (Signed)

Mr Ford's U-Boat Chasers

Mr Henry Ford's "eagles," 2 submarine chasers, are dropping a pneumatic launching device in Detroit one a day, says his special correspondent "Daily Chronicle" in New York. The sailors are encamped near the pier as the boats are completed they are a crew and sent through the Atlantic.