

RESPONDENTS.

Sending in letters or reports for Friday's "Chronicle," and these are requested to let us have them as early as possible. Otherwise Saturday's issue cannot, owing to the shortness of time, be guaranteed.

ADVERTISERS.

Kindly send in all substitutes for advertisements on Friday mornings. Notices to insert in Saturday's issue are received after 2 p.m. on that day.

LIMERICK CHRONICLE

ESTABLISHED 1766

FRIDAY, MARCH 3, 1925.

NOTICE TO SUBSCRIBERS.

On the closing of accounts, subscribers who have not already done so, are requested to remit forthwith subscriptions for the current year and so avoid re-furnishing of the paper at further cost of postage.

LIFEBOAT SERVICE.

A philanthropic institution the Lifeboat Service has, during its long and honoured career, accomplished much in the saving of life at sea. In the numerous gales that we have had in the past two months reminded us of the perils of the deep. There were our shipwrecks, and many a mariner was saved from a watery grave through the gallantry of the crew. The Society last year celebrated its centenary, and it enters on a new era with a full determination to increase its usefulness to humanity. From an official letter just received from a noble purpose for which the service has been carried on to a greater degree than the past. In view. Probably there is no country with a seaboard—and without—apart altogether from the coast, that does not owe the lives of its citizens to the seamanship and

DEATH OF MRS O'BRIEN, SOUTH HILL.

The death, which with very much regret we have to announce, took place at her residence, South Hill House, on Saturday night, of Mrs Harriett O'Brien. The deceased lady, who had reached an advanced age, had been ailing for some time past, and the end came peaceably. In the death of Mrs O'Brien, a lady well known, highly respected, and honoured passes out of the life of Limerick, and one who was, above everything else, devoted to charitable undertakings. Of her it may be said that her charity was not of a circumscribed character, confined to the interests of class or section; she gave liberally and readily and with a cheerfulness that served to enhance the value of her benefactions. In other spheres of life the late lamented lady was a conspicuous if not a leading figure. She was one of the oldest members of the Committee of Management of the Lying-in Hospital, Bedford Row, in which she ever took a deep and abiding concern. She never wearied in her activities for the welfare of this very deserving institution, to which she was a great benefactor and friend. For a number of years Mrs O'Brien was a Governor of the County Limerick Infirmary, and by her wide sympathies and counsel helped to bring that foundation up to the standard required in an institution of the kind. But it was in the establishment of a fund for supplying milk at a cheap rate to the children of necessitous parents that the work of Mrs O'Brien will best be remembered in the city. Year in, year out, she actively interested herself in this philanthropic movement; she carried on the work with unceasing toil, and by her powers of suggestion got very many others to interest themselves in this great charity, and to-day it is known as "Mrs O'Brien's Milk Fund." That was a great work, and through its agency has enabled the poor of Limerick City at all times and seasons to obtain new milk at a very cheap rate. "By their works you shall know them," and if the late Mrs O'Brien did nothing else, she deserves to be remembered for this very humane work in our midst. The late lamented lady was relict of Mr Thomas Enright O'Brien, who, in his day, occupied a prominent place in the commercial life of the city, and held the position of Lord Lieutenant of the County, being appointed during the Chief Secretaryship of the late Lord Morley of Blackburn. She was a close friend of the leaders of the Irish National movement, and subscribed handsomely to the funds of the Irish Parliamentary Party, in whose fortunes she took a keen interest. Her death in the fulness of life, enriched by good works, has been very sincerely felt in the city, and sympathy extended to her relatives in their bereavement.

At the meeting of the Harbour Board yesterday, Mr P. O'Flynn, B.C., proposed that the Board offer its sincere sympathy and condolence to the relatives of the late Mrs O'Brien, especially to Mr T. O'B. Kelly, who was solicitor to the Board. The Chairman (Mr G. R. Ryan) in declaring the resolution passed said the late Mrs O'Brien was a very charitable lady, and a citizen who devoted her time to the interests of the poor. Mr Griffin—She was a great benefactress. The Secretary—The officials of the Board desire to be associated with the resolution of condolence.

INCIDENCE OF TAXATION

Considered By Limerick Chamber of Commerce

The members of the Limerick Chamber of Commerce, at a general meeting on Wednesday, 26th February, 1925, in consideration the report of the Council of the Dublin Chamber of Commerce of 19th February 1925, on the incidence of taxation in the Free State, and its adjustment so as to promote the revival of Trade and Commerce.

They agree with most of the suggestions forwarded. They do not agree with No 1 so far as it favours the gradual reduction of the Corporation Tax. The Limerick Chamber would like to see abolished.

As regards suggestion No 9 the Limerick Chamber of Commerce considers that the proposal of imposing further protective duties should be prejudged whilst the Government are making most careful enquiries as to their necessity to their value in preserving industries from the danger of being destroyed, which would result in further unemployment, and to a decrease in the national revenue.

With reference to suggestions 11, 12, 13, the Limerick Chamber feel that while largely in agreement with these, the cause of the financial difficulty and the cause of the present high rate of taxation which is a burden on industry, lies in the fact that instead of the Government having attempted to reduce their ordinary revenue by charging millions of pounds yearly in "capitulation" charges, a proceeding which would have only one end, national bankruptcy; the Government of the mis-leading presentation of national accounts has had a most disastrous effect on credit, nationally and inter-nationally (see Eireann), and it is their opinion that not only a drastic alteration in the system of accountancy, together with the most careful economy, will restore that credit.

To what extent these "Capital" and "Licensing" charges have been paid out of taxation, it is difficult to estimate, owing to the lack of detailed information available, but it is estimated that on January 25th, 1925, the total indebtedness to Saorstát Eireann in respect of Borrowings on foot of Savings Certificates, Ways and Means Advances, Treasury National Loan, after allowing for Cash Advances and advances to Unemployment Insurance was less than £7,000,000, proves the extent of the burden of taxation levied, which should be reduced in strictest principles of National finance, and the charges spread over, say, 10 years.

They should like to emphasize special agreement with Suggestion 12, and that the Dublin Taxation Committee will do their good work by issuing a detailed statement from 1921 to date, showing ordinary expenditure. This financial statement should show the extent to which capital expenditure has been paid out of ordinary taxation without having any re-assessing effect, and improve the position of Saorstát Eireann very much.

The Limerick Chamber cannot agree with the last clause in Suggestion 13 that the Government should be justified in borrowing