

TO-DAY ONLY — PLUS NEWS — MUSICAL
"PARACHUTE BATTALION"
 ROBERT PRESTON — NANCY KELLY — EDMOND O'BRIEN
 PRINCE EDWARD—SHOWS 2.30-7 & 9

Sponsored by Queen Mary Needlework Guild

'PASTEUR' 'ZOLA'
 and now
"The PRIME MINISTER"
 JOHN GIELGUD — DIANA WYNARD
 ADDED MON.—TUE.—WED.

THE MARCH OF TIME
 "WHEN AIR RAIDS STRIKE" — Every A.R.P. Official and Citizen should see this educational short.
 ALSO DISNEY CARTOON — ATTEND EARLY SHOWS

FINAL TO-DAY—SHOWS 2.30—7—8.45

LON CHANEY JR.—LIONEL ATWILL

"MAN MADE MONSTER"
 CAPITOL

When's a widow not a widow? When the right man comes along!

ANNE SHIRLEY
 in
"WEST POINT WIDOW"

A Paramount Picture with **RICHARD CARLSON**
 Richard Denning · Frances Gifford · Maude Eburne · Janet Beecher

COMING MONDAY TUE.—WED.

FIGHTING THE WEST'S GREATEST FIGHT — for WATER!

HOLT RIDING THE WIND
 with RAY WHITLEY and His 6-Bar Cowboys
 MARY DOUGLAS · LEE (Lassos) WHITE

EMPIRE — TO-DAY
 SHOWS 2.30—7—8.45 — FIVE GREAT SHORTS

Wedding Anniversary

An event of more than ordinary importance took place on Monday evening, March 9, 1942, when the friends and neighbours of Mr. and Mrs. George Abbott assembled in their beautiful home to celebrate with them the forty-fourth anniversary of their wedding. When all had gathered in the spacious living room and Mr. and Mrs. Abbott had been escorted to the seats of honour, Mr. E. C. Hardy was appointed chairman. He, after making appropriate remarks, called up Mrs. A. G. Mallett, who read the accompanying address. Mrs. Leigh Essery and Mr. Beecher Bryenton then presented Mr. and Mrs. Abbott with two beautiful wedding cakes. Both Mr. and Mrs. Abbott responded happily with words of appreciation and expressed their pleasure in having their neighbours with them on this occasion. Everyone then joined in singing "For They Are Jolly Good Fellows." Complimentary remarks were made by Mr. J. A. McKinnon and Mr. A. G. Mallett. A delightful sing song with Mrs. Fred Henderson at the piano, was greatly enjoyed by all present. Refreshments, both delicious and appetizing were served by the ladies. This proved a very popular part of the program and was followed by more singing and social intercourse. The time honoured custom of bouncing the bride and groom was carried out very gracefully. The forming of the friendship circle, the singing of "Auld Lang Syne" and the National Anthem brought to a close one of the happiest occasions that has taken place in the town. The guests departed, wishing Mr. and Mrs. Abbott many more years of happy wedded life.

Union Road March 9, 1942
 Dear Mr. and Mrs. Abbott:
 We are gathered here tonight to celebrate with you this anniversary of your wedding, and to congratulate you on the completion of many years of happy wedded life. You, Mrs. Abbott, since your coming amongst us, have been a veritable "ministering angel," giving freely of your skill and knowledge in the alleviation of suffering and pain. As in the church and Women's Society you have given such devoted leadership and faithful service, and your example has ever been an inspiration to us all. To you, Mr. Abbott, we would refer as a "successful" husband at home, who by precept and example has shown the way to successful farming. Further, we appreciate the

generous and kindly support that you have given to many a worthy cause. But nowhere have we seen your wisdom and judgment better displayed than in your choice of a life partner, and our united prayer is that you both may be spared for many years. In conclusion, we ask you to accept this little gift in memory of happy associations. Signed on behalf of the people of Union Road. L-1110-3-21-11.

RADIO

TRANSMISSION
 Eastern Daylight Saving Time
WAVELENGTH
 Throughout

10.30 p.m. Western Canada 28.52 m. (to 10.00 p.m.) 49.10 m. from Canada and U.S.A. — 31.32 m. 25.53

SATURDAY, MARCH 21

5.15 "London Calling"
 5.30 "Secret Mission 609." Final instalment.
 6.00 London Gipsy Orchestra, led by Albert Scudder.
 6.30 "Calling the West Indies." Newsletter and Postscript.
 6.45 The News and News Analysis
 7.00 War Commentary: "The War at Sea." Talk by H. C. Ferraby.
 7.10 "Listening Post."
 7.15 News in French.
 7.30 "Canada Calls from London." (In collaboration with CB). "Gentlemen with Wings."
 7.55 Interlude.
 8.00 Talk: "Life Over Here."
 8.30 "Britain Speaks."
 8.45 "Scottish Clans." Clan Campbell.
 9.00 Headline News and Views.

P. M.

9.15 Weekly Visit to the American Eagle Club, with Gerald and his Orchestra.
 9.45 "The Voice of the Nazi." Talk by Gilbert Harding.
 9.55 Musical Interlude.
 10.00 Tommy Handley's Half-Hour.
 10.30 London Calling.
 10.40 The Daily Service.
 10.45 The News.
 11.00 "Of the Record."
 11.15 "Britain Speaks."
 11.30 Radio News-Reel.

A. M.

12.00 "Scottish Clans." Clan Campbell.
 12.15 Talk: "Life Over Here."
 12.30 The News.
 12.45 Close down.

CENTRAL GUARDIAN

This column is reserved for news of local interest, but advertising of new ventures may be inserted at a special rate, strictly payable in advance.

CRASWELL for Photographs
CONFEDERATION LIFE INSURANCE.
 L-978

BEFORE BUYING your Spring Coat see our selection of Camel Hair, Harris Tweeds, Dress Coats, etc. Island Furriers. L-1064-3-19-31.

SERVICE KINGSTON UNITED CHURCH March 22nd, 8 P. M. Mrs. John Easton, speaker. L-1105-3-21-11.

SPRING COATS in the ever popular Camel Hair, Harris Tweeds, etc. are featured for your approval at Island Furriers. L-1064-3-19-31.

INSULBOARD—Carload of Insul-board and wall board just arrived. Rogers Hardware. L-1065-3-21-24.

HEAR MR. E. W. ROSS at the Central Christian Church, Sunday evening. Mr. Ross, who is a talented speaker and a great Bible student, will have as his subject: "Doctrine of Devils." L-1064-3-19-31.

BUILDING MATERIALS—Carload rolled roofing, asphalt shingles, building paper, roofing paper and repair specialists just arrived. Rogers Hardware. L-1064-3-20-21.

WE ARE again featuring a range of Spring Coats specially designed to stimulate the call for better garments. Call and see our selection. Island Furriers. L-1064-3-19-31.

CLOCKS—Large shipment of Westlock Clocks and watches just arrived. Standard prices on all models. See our window display. Rogers Hardware Company. L-1025-3-19-21.

PRESBYTERIAN CHURCH IN CANADA—Brookfield Charge. Services next Lord's Day. Hunter River M. A. Glasgow Road 3 P.M. Hartsville 7.30 P. M. Y. P. S. Christian Endeavour and prayer service Brookfield Tuesday 8 P. M. Harrisville Friday 8 P. M. L-1101-3-21-11.

PRESENTED WITH PURSE—A.C.I. J. A. McDougall, R.C.A.F. left on return Tuesday after a night at his home in Fairview. Before leaving he was tendered an address and presented with a purse by his friends and neighbors.

NEW GLASGOW CHRISTIAN CHURCH Services, Sunday, March 22nd, 11 A. M. Morning Worship, 12 noon, Community Sunday School, 7.30 P. M. Caledonian Baptist Church services. Rev. R. E. Smyth, Minister. L-1114-3-21-11.

POLICE COURT—Contending that he was not the American Railway Station on the night in question, a taxi driver, charged with soliciting fares at the station outside the space provided, was dismissed in the Police Court yesterday. Two drunks had their bail bonds of \$10 exstated.

PARISH OF MILTON AND RUSTICO—Church of England. On Sunday the Rev. Mr. Will be absent in Georgetown. Services will be conducted at Milton at 11.00 in the morning and at 7.30 in the evening. There will be no service at Rustico. Rev. J. R. McMahon. L-1108-3-21-11.

FARM HELP WANTED—As there is a serious shortage of agricultural help, we wish any person looking for work on farms to inform our office. Farmers in many cases are offering good pay. Give us your name, your post office address, and the amount you expect to receive for work on farm. Provincial Department of Agriculture. L-997-3-16-61.

IN THE ABSENCE of the Minister the services in Zion Church tomorrow will be conducted by Rev. Dr. J. Keir Fraser. His subject in the morning is "Who is He and do not know about Heaven?" The subject in the evening is: "The Peril of the Empty Heart." At the close of the evening service there will be special prayers for our Empire and her Allies, and our soldiers on the land, the sea and in the air.

THE BAPTIST CHURCH—At the morning worship service 11 A.M. the Rev. J. Hudson Levy will use as the theme of his sermon "The People's Choice—Jesus of Nazareth." The anthem of the morning will be "Archangel." "Give Ear Unto My Prayer." The Church School offers its Bible Study opportunity in the session at 2.30 P. M. At the evening worship 7 P. M. Mr. Levy will deliver a sermon on "Who is On the Lord's Side?" The Church of the Holy Spirit and "Turn Thy Face From My Sins" and "The Ninety and Nine." Mrs. Ingh M. Bae, Organist and Choirmaster will direct the music of the day.

St. JAMES' CHURCH—At the Kirk tomorrow the services will be conducted by the Minister, Mr. Lieut. Rev. T. H. Bussell. Somers, M.A., S.T.M., who will preach in the morning on the text: "To Him that knoweth to do good and doeth it not, to him it is sin" (St. James 4:17). In the evening on the text "Put them in fear, O Lord, that the nations may know themselves to be but men" (Psalm 9:9). Miss Lillian MacKenzie, Miss Bae will direct the music for the services. On Friday at 8 P. M. the Preparatory Service will be held in the church with full choir and sermon. Holy Communion will be celebrated on the morning of Palm Sunday (March 29th).

Cleworth-Vaughan Wedding
 On Wednesday, March 4th, 1942, at Pictou Anglican Church, Pictou, Ontario, the marriage of Miss Lila Vaughan, youngest daughter of Mr. and Mrs. George C. Vaughan of Charlottetown, P.E.I. to L.A.C. A. Richard Cleworth, R.A.F. son of Mr. and Mrs. Thomas H. Cleworth of Manchester, England, was solemnized by the Rev. J. M. Creagan, who was assisted by the Rev. Chaplain of Pictou Airport. The bride wore a gown of Heavenly Blue, with matching accessories, and her carriage was of Carnations and Sweet Peas. The witnesses were L.A.C. Sumpter and Mrs. Sumpter of Charlottetown, P.E.I. Following the ceremony a wedding dinner was served to friends at the Royal Hotel.

CHURCH OF ENGLAND SERVICES, Sunday, March 22nd. St. John's Church, Charapud, Evenson 7.00 P. M. St. Elizabeth's Church, Springfield, Matins 11.00 A. M. Rev. B. R. Hartman, Rector. L-1117-3-21-11.

Personals

Mr. Emmet Farish, Covehead, was in the City yesterday.

Miss Edith McGuigan, City, is a patient in the City Hospital.

Mr. Wesley McKenzie is visiting at his home in Bay Fortune.

Mr. L. Newsom, York, has returned from a two months absence in Halifax.

Mrs. R. S. P. Jardine and Miss Laura Hodgson have returned from a visit to Montreal.

Mrs. Malcolm McSwain and Mrs. Albert Clow of Kingston have returned home after spending a few days visiting with friends in the city.

Mr. Earl S. Fraser has returned to Albany after spending the week-end with friends in the east.

Miss Helen Molynaux, Southport, is spending a few weeks in York, guest of Mr. and Mrs. Lloyd Vessey.

Mr. and Mrs. Herb Vessey, York, have returned from visiting Mr. and Mrs. Clifford Chandler in Milton.

Miss Dora J. Smith, North Rustico returned home Thursday, after spending the past two weeks visiting in Ottawa, the guest of her niece, Mrs. J. S. Edwards.

Mr. and Mrs. Erskin Lewis, Loyalist, spent Sunday in Cornwall the guest of Mr. and Mrs. Eddie Thompson.

Mrs. George MacLure Murray Harbor North, is at present in the P. E. I. Hospital undergoing treatment.

Mrs. Arthur M. Clark and young daughter Marion, City return recently by plane from St. John N.B. where they have been visiting friends.

A cable announced the safe arrival in England of Lieut. Huel Paton, son of Major and Mrs. Paton, City.

Mr. Gordon Bowness, Wireless Officer with the American Lines Merchantship, has left on return after spending a few days in the city visiting his wife and parents Mr. and Mrs. Byron Bowness. His many friends gave him a warm welcome and wish him bon voyage.

SINNOTT ROAD SCHOOL

Honor Roll for the month of February:
 Grade X—1. Lea O'Brien; 2. Josephine O'Brien.
 Grade IX—1. Marie O'Brien; 2. Francis O'Brien; 3. Melvina Connolly.
 Grade VI—1. Mary Sinnott; 2. Earl Sinnott.
 Grade V—1. John J. O'Brien; 2. Marie Cunningham; 3. Merlin McCarthy.
 Grade IV—1. Laura Boylan; 2. Earl Trainor; 3. Joseph Connolly.
 Grade III—1. Bertha McArthur; 2. Rachel Trainor; 3. Rita Sinnott.
 Grade II—1. Cecil Connolly.
 Grade I (Senior)—1. Estelle Connolly.
 Grade I (Junior)—1. Gerard Sinnott.
 Perfect attendance: Laura Boylan, Josephine O'Brien, John J. O'Brien, Earl Sinnott.

War—25 Years Ago Today

(By The Canadian Press)
 MARCH 21, 1917—British troops reached point 10 miles east of the River Somme, where German resistance stiffened. Avarian Russian forces crossed border from Persia into Turkish territory south of Baneh. Turkish forces near Aden isolated from Turkish headquarters.

MARCH 22, 1917—Russian government set up under Prince Lvov recognized by the United States. French troops on Western Front crossed the Crozat Canal and the Minard's kills plain.

BIG DISCOUNT ON DYES

Reg. 15c Now 5c

We are clearing out at a bargain the Dyes Listed. These Dyes are all reliable and we have a large assortment of colors.

Reg. 15c Now 5c

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Dominion-Provincial Financial Agreement Discussed By Premier

Following is the conclusion of Premier Campbell's address on the subject of the financial agreement between the Dominion and the provinces, delivered to the Legislature on Thursday:

"As I said, the question as to whether we would take our commo- nity of the fiscal need. But he pointed out that the annual sinking fund appropriations of this province are so much in excess of those prevailing in other provinces that he would not agree to include the pension under the debt option or whole of our annual sinking fund under the tax option was purely academic in our case, for two reasons. In the first place, we would receive practically the same amount under either of the proposals. In the second place, I have already mentioned we should make a severe loss under either of these proposals in the absence of a fiscal need subsidy.

In the working out of the formula, it would appear that in our case a slightly better showing was made for us under the debt option. From appendix D to the agreement which is a schedule to the Act introduced yesterday, it will be seen that for 1940 our gross interest paid, amounting to \$387,000. Against that our interest earnings amounted to \$80,000, leaving net debt charges for 1940 of \$307,000. Our succession duty receipts for that year were \$42,000, so that the answer to the formula of net debt charges less succession duties, would be \$265,000, which is the amount of additional grant we should obtain from the Dominion under the debt option.

"Against that it was calculated that under the suspension of taxation our losses would be as follows: Receipts from income and corporation taxes in 1940, \$241,000, provincial grants of \$26,000, and a total of loss of tax revenue of \$251,000. Add to that the loss of the additional annual subsidy, temporarily discontinued of \$275,000, and we have a total loss under the Agreement of \$526,000. So that academically our loss under the Agreement would be \$265,000. Our gain under the agreement would be \$264,000. Or, academically, our net loss of revenue under the proposals, apart from the need subsidy, would be \$262,000. That is, that by accepting the slightly better option, we were still bound to lose \$262,000 as a result of the implementation of the Agreement.

Fiscal Need Calculated

"It was therefore clear that in order to place us in a better, or even in a good position as to what we should receive from the Dominion, we must consider in our case the granting of an additional fiscal need subsidy. And in arriving at that subsidy, Mr. Isley proceeded to calculate our requirements as follows:

In the first place he said that he felt bound to compensate us for the loss of \$262,000, and in addition he proposed an extra grant of new Dominion money in the amount of \$175,000 per annum, or a total fiscal need subsidy of \$437,000.

"From the statistical point of view the acceptance of the agreement therefore means that the province surrenders annual revenues amounting to \$526,000, and receives in their place an annual grant of \$701,000; a net gain to the province in each year of \$175,000.

Mr. Isley was careful to draw a distinction between the expression 'fiscal need subsidy' as used in his proposal and the expression 'fiscal need subsidy' as used in the St. John's Commission report. Hon. members who are familiar with that report will recall that the fiscal need subsidy contemplated the amount necessary to raise the social and administrative services of any province to the general average level of those services in the Dominion, while at the same time not imposing on any province a tax burden greater than the average of the provinces of Canada.

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Just arrived a particularly fine line of **LADIES' COATS** and **SUITS**
 Boucles, crepes, Gaberdines, Tweeds.
 Youthful models, swing skirts, fitted lines, beautifully tailored and finished.
\$11.50 to \$27.95

KENNEDY'S Ladies' Ready-to-Wear
 154 GT. GEORGE ST. PHONE 1766

proposals of Mr. Isley, and the subsequent agreements which have been negotiated in accordance with them.

While these agreements do not take the place of the St. John's Commission report as being an attempt to reach a final and comprehensive settlement of the financial relationship of the Dominion and the provinces, they do recognize a considerable number of the principles laid down in the Commission report, and I believe that the temporary acceptance of these principles will be very beneficial in enabling the Dominion and the provinces to estimate the value of these principles during the years in which the agreements are in force.

For example, the surrender of the agreement will come up in connection with the second reading of the income tax and corporation tax bill which has been introduced in the House, and I do not think it is desirable at the present stage of the report, I think, in fact I confid-

ently predict, that this principle will prove to be so beneficial to the taxing authorities, Dominion, provincial and municipal, as well as to the taxpaying public, that neither will go back to the old system of divided jurisdiction on tax matters when the agreement reaches its termination.

"In the second place, the agreement recognizes the principle of financial relationship between the Dominion and the provinces.

"In the third place, it specifically recognizes the question of sinking fund provision or debt redemption as being an element in fiscal need claims of the provinces against the Dominion.

"The detailed consideration of the agreement will come up in connection with the second reading of the income tax and corporation tax bill which has been introduced in the House, and I do not think it is desirable at the present stage of the report, I think, in fact I confid-

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