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The Fashion Shoppe

141 GREAT GEORGE ST.

Next door to Cudmore Bros.

OVER-ALL DEFICIT ABOUT \$395,056,000

Past year's financing reviewed in budget speech by Hon. J. L. Ilsley.

OTTAWA, April 29—(CP)—Dominion revenues for the fiscal year ended March 31, 1941, reached the unprecedented total of \$871,571,000, Finance Minister Ilsley disclosed today in the financial review with which he opened his presentation of the third War Budget in the House of Commons.

He announced an over-all deficit on the year's operations of approximately \$395,056,000. A very large deficit but nevertheless substantially smaller than that estimated by my predecessor (Hon. J. L. Ralston) last June. (Col. Ralston's estimate was \$550,000,000 to \$600,000,000.)

Mr. Ilsley intimated that in addition to the \$1,450,000,000 estimated as the total cost of war for the current fiscal year, Canada was needed to finance the bulk of British purchases in Canada estimated at \$1,500,000,000 for the current year.

He praised the new arrangement with the United States as a "magnificent contribution to our common struggle" but said it was not by any means the complete answer to Canada's exchange problems.

The revenue figures—only estimates since the books have not yet been closed on the last fiscal year—showed an increase of \$309,000,000 over the previous year and were \$100,000,000 greater than the estimate in the second War Budget of last June.

Mr. Ilsley compared the 1940-41 revenues with those of 1915-16 when the total was 172,000,000 and with 1918-19 when they had grown to \$313,000,000.

At the end of the fiscal year there was a probable deficit in both capital and current accounts with the United States of \$478,000,000.

Another aspect of the exchange problem was Great Britain's difficulty in obtaining Canadian dollars. At the end of the fiscal year Britain's deficit in this respect was \$795,000,000.

This had been handled by gold shipments to the extent of 31.41 per cent, repatriation of Canadian securities held in England to the extent of 42.4 per cent, and accumulation of sterling balances in London to the extent of the remaining 26.2 per cent.

But since December no gold had been transferred from London and Canada was making Canadian dollars available to Britain for the full amount of her purchases here. These were \$186,000,000 for the first quarter of 1941 and were expected to be \$1,500,000,000 for the full year.

and announced in the so-called "Hyde Park declaration." That arrangement was "a dramatic and magnificent contribution" to the solution of exchange problems with the United States but by no means a complete solution, he said. Restrictions against use of American dollars for Canadian pleasure travel in the United States would have to remain as much as the government would desire to remove them.

Hyde Park Agreement The Hyde Park agreement was a "magnificent contribution to the success of our common struggle" not to the ease and convenience of the Canadian people, he said.

In spite of all the efforts adopted from the start of the war, present to conserve foreign exchange there was a continuously increasing deficit in Canada's dollar transactions with the United States. It was necessary to find American funds to pay \$230,000,000 as dividends and interest to United States investors in Canada against \$230,000,000 in interest and dividends coming to Canada. The dollar revenues fell off disappointingly.

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It has already been announced that Canada's war costs for the current fiscal year will be about \$1,450,000,000. The Minister said he expected the possibility of having to finance the bulk of the United Kingdom purchases in addition.

British Purchases "The House, however, I am sure will agree with me that it would be unthinkable that Britain should be unable to purchase the supplies it needs in Canada because of lack of Canadian dollars," he said.

For that reason it has been necessary for us to assure Britain that Canada would meet such proportion of that total deficit as Britain herself would not be able to meet by transfer of gold or United States dollars to Canada.

New taxes and increased activity had accounted for the revenue increases, and prepayment of income taxes had helped, the Minister said. Total tax revenues were \$778,290,000 as compared with \$468,000,000 the previous year, the excess taxes which produced \$284,000,000 as compared with \$168,000,000 the previous year.

Income taxation produced \$220,000,000 which was more than 50 per cent greater than any previous year. The national defence tax produced \$28,000,000 and the excess profits tax \$24,000,000.

The full effect of the excess profits tax and of the increased income tax was not reflected in the returns for the last fiscal year. Customs duties produced \$131,000,000 compared with \$104,000,000—the best figure since 1931 but considerably below pre-depression years.

The Central Guardian

This column is reserved for news of local interest, but advertising of a newsy nature may be inserted at 5 cents a word, strictly payable in advance.

CRASWELL for Photographs.

CONFEDERATION LIFE INSURANCE. L-9785

SLIGHT BLAZE—The firemen were called out about 8 o'clock yesterday on a fire at the residence of Mr. Donald, 204 Sydney Street. The blaze, in a basement near the fire was quickly extinguished.

FUNERAL TODAY—Funeral services will be held from her late residence, 31 Brighton Avenue today for Mrs. Josephine E. Forsythe, wife of Allan Forsythe. The service begins at 2 o'clock and the funeral procession leaves the house at 2:30 p.m. Burial will be in the Peoples Cemetery.

PLANE GROUNDED—Poor flying conditions grounded the Trans-Canada Airplane between Summerside and Moncton late yesterday afternoon. The morning and noon flights were made on schedule but possibly and the threat of freezing rain kept planes from coming in here at night.

ENGAGEMENT—Mr. and Mrs. Ernest W. Farquharson, of Charlottetown, have announced the engagement of their daughter, Mary Elizabeth Farquharson, to Mr. Mitchell, of Sydney Mines, N.S., son of Mr. and Mrs. Augustus Mitchell, of Charlottetown, the marriage to take place in May—Ottawa Citizen.

LEGION DANCE—Another successful Canadian Legion War Services dance was held in the Legion Rooms on Great George Street last night. Many members of the army, navy, and air force with their lady friends were present at the affair and enjoyed a good night's dancing. The music was provided by Bill Moreside's orchestra.

PLIAN JUNE WEDDING—The engagement was announced this week of Miss Mary (Peggy) Dixon, of the Montreal General Hospital, daughter of Dr. and Mrs. H. C. Dixon of Medicine Hat, Alta., to Mr. Keith Hargan, of Charlottetown, son of the late W. K. MacGougan and Mrs. MacGougan, of Toronto, formerly of Summerside, P. E. I. Dr. MacGougan is a graduate of the McGill University, class '35, and was formerly on the staff of the Montreal General Hospital. The marriage is to take place at the home in Medicine Hat—Montreal Star.

CLERGYMEN BEGIN DUTIES—Rev. Earnest Beer, who was recently ordained to the Holy Priesthood, leaves today for Summerside where he will be stationed as Curate at St. Paul's Church. He replaces Rev. Father Ayers who will be stationing himself at Charlottetown. It was learned unofficially that Rev. George McCormack, who is at present in Charlottetown, will be transferred in the Roman Catholic chapel service to St. Paul's, who was ordained the same day as Father Wood, who will be stationed for Souris where he will be stationed as Curate. At present there is no Curate at that place.

FUNERAL SERVICES—The funeral of Mr. William E. W. Owen was held from St. Paul's church yesterday afternoon where service was held by Rev. A. LeDrew Gardner, who also conducted a short private service at the home. Following were the mourners: Mrs. Owen, Mrs. G. W. Owen, William Owen, George Ives, L. A. Hazard, Capt. T. G. Taylor, Chief Justice J. A. Mathieson, Dr. T. E. McMillan, Mr. Beer, Ernest Arthur, H. E. Miller, Rev. Arthur Bruce, and Dr. C. H. Petnick. The pallbearers were: Hon. Geo. D. DeBlais, Messrs. J. A. McIsaac, J. H. McIsaac, McPhue, M.L.A., C. H. B. Longworth and Harry A. McDougall.

GYRO MEETING—The regular weekly Gyro Club, was held Monday evening at the "Charlottetown" Gyro Si Paul was chairman, P. O. Roland Dann, and Bob Cowan of the T. C. A. were guests. The speaker for the evening was Col. K. S. Rogers who in an informal manner pointed out many of the unexplored opportunities which were being opened up and the many opportunities that go begging around us. His suggestion for promotion of enterprises in the various fields presented a realization to the members of the advances needed to ensure development and progress in business today. Afterwards Gyro Tommy Davies helped to entertain the members with a very choice selection of questions.

SUCCESSFUL DANCE—Over 400 dancers crowded themselves into the Holy Name Hall last night for the grand opening dance of the season. Four pleasant hours of dancing from 9 to 1 were enjoyed by the large crowd present. The affair was highly successful and will be repeated every Tuesday night for the season. The feature of the evening was the performance of the "Ding" Connelly's new six-piece orchestra which provided bang-up music for the occasion. The Hall has recently been renovated and redecorated and presented a fine appearance with an up-to-date orchestra stand. Colored lighting added to the effect and a special caterer service was greatly appreciated by the dancers.

SUCCESSFUL BRIDGE—A most successful bridge was held at the Curling Club last night, proceeds going to the Red Cross. A substantial sum of \$85.35 was realized. The executive of the Red Cross was assisted by Mrs. Earl Baker, Mrs. Arthur Alsworth, Mrs. J. Pope Clarke, Mrs. Arthur Lewis, Mrs. Stirling MacDonald, the Red Cross and assisting committee expressed warm thanks to the Curling Club for the use of its beautiful clubrooms, and to firms and individuals who donated prizes. The prize winners were: 1st, Mrs. A. B. Henry; 2nd, Mrs. E. MacDonnell; 3rd, Mrs. Earl Reardon; 4th, Mrs. Worthing; 5th, Miss Olive Johnson; 6th, Mrs. Hibbert; 7th, Mrs. Ross Sellar; 8th, Miss Margaret Mutch; 9th, George Keefe; 10th, Miss Irene Horne; 11th, Miss Hazel Moran; 12th, Mrs. R. B. MacNeill. Gentlemen's first, Arthur Woolner; second, A. B. Bagnall; 4th, Dr. MacDonald.

LONDON—(CP)—Liable to conscription, a number of young officers cashiered or dismissed from the British army by courts-martial have had to report to other regiments for service as privates.



EDGAR MCINNIS Associate Professor of History of the University of Toronto, who is frequently heard over the C.B.C. He is a native of Charlottetown.

Personals

The Rev. and Mrs. H. Crawford Scott of Hawkesbury, Ontario, arrived in the city last evening as the guest of Mr. J. R. Burnett, Upper Hillsboro St. Mr. Scott will occupy the pulpit of St. James Presbyterian Church during the month of May.

Lumber industry To benefit by Taxation changes

OTTAWA, April 29—(CP)—Benefits for the lumber industry and investment trusts were included in the taxation changes proposed today by Finance Minister Ilsley in his budget for 1941-42.

Before the Easter recess, the Minister read a statement in the House respecting amendments to the excess profits tax act, with a view to removing inequities and anomalies and to simplify administration. The changes proposed are not intended and will not result in any general relief from the weight of the excess profits tax, he said.

In fact, it is proposed to increase the minimum rate of tax under this act from 12 per cent to 22 per cent. This, taken with the 18 per cent levied under the income war tax act will mean a tax of at least 40 per cent upon the incomes of all corporations.

In his budget speech, Mr. Ilsley listed several changes in addition to those he announced before Easter. One related to the lumber industry. Profits in the industry, due to expansion of operations from the pre-war level, had increased and were subject to tax at the rate of 75 per cent in addition to provincial taxation. Profit remaining was small.

"We are satisfied that the lumber industry is entitled to some relief for these reasons," Mr. Ilsley said. "We have come to the conclusion that the best way of dealing with the problem, and the most logical, is to permit an additional allowance for depletion on that portion of their production which is in excess of the level prevailing during the standard period referred to are the four years 1936, 1937, 1938 and 1939."

In the case of companies whose sole purpose is to hold investments in securities, Mr. Ilsley said: "It is difficult to defend a high additional tax in this case where a group of persons hold their investments in collective form rather than separately, which they might well do, and avoid the tax. To eliminate this admitted hardship, the amendment it was decided to follow the practice of the United States and exclude investment trusts from the tax entirely."

The Community Concerts Association of Charlottetown held its annual meeting in the writing room of the Charlottetown Hotel last night. A remarkable feature of the meeting was the announcement by Mr. H. C. Hutchinson, Representative of the community Concerts Association, that the association had almost reached its membership objective; this without resorting to the usual campaign. A letter to last year's members had succeeded in securing a large number of renewals at the last concert, he said, and a canvass by the workers was bringing in the balance. He stated that Friday of this week would be the closing date for membership.

In eliminating the usual campaign and dinner the Association has practiced a commendable war-time economy. The continuance of musical activity in this city, which has the sanction of the Dominion Government is thereby assured with the least possible expense.

Following is the slate of officers for the ensuing season: Mr. Justice Arsenault, Hon. President; Mrs. Elliot Full, President; Mr. J. E. Richardson, 1st vice president; Mrs. K. S. Rogers, 2nd Vice President and chairman of Membership Committee; Mr. W. H. Francis, Secretary; and Mr. Robt. Stoddard, Treasurer. A board of directors, fourteen in number, was also appointed. The slate included: Mrs. L. B. MacMillan, Mrs. A. H. Roper, Mr. W. H. Tidmarsh, Mrs. F. H. Trainer, Mr. P. M. Williams, Mr. Burling Taylor.

Admission for Adolf Hitler put the Indian sign on Bruno Johansen's Valinski, 31, above, Riverhead, N. Y. hotel water. After swastika was found branded on his left arm, he admitted to federal agents he was a German Gestapo agent.

U. S. accepts Lindbergh's Resignation

WASHINGTON, April 29—(AP)—The United States War Department today accepted Charles A. Lindbergh's resignation from the air corps reserve as a Colonel and the White House simultaneously took two more thrusts at the critic of administration foreign policy.

Stephen Early, the President's secretary, said the resignation had been returned "to Mr. Hitler" a German decoration conferred upon him several years ago. Early also took the fler to task for leaving his letter of resignation to the press before it had been received by the President.

The White House attitude toward Lindbergh was criticized on the floor of the Senate today by Senator Charles McNary (Rep.-N. O.), who charged President Roosevelt with using his "great office" to interfere with freedom of speech.

Too Late To Classify LOST—SUM OF MONEY BELONGING to Dillon & Spillet and R. T. Holman. Finder leave at Guadian. (Reward). L-218.

HORSES FOR SALE—ONE CARLOAD good work horses, 14 to 16 years in foal. Fried right. A. M. Wright, Montague. L-221-4-30-31.

WANTED SMALL FURNISHED apartment or housekeeping rooms. State price. Apply M. Guardian. L-220.

WANTED AT ONCE GIRL FOR general housework. Mrs. J. H. Love, East Royalty. L-219-4-30-31.

ONE DODGE '31 SEDAN FOR sale. Price \$50. Apply George Jenkins, Millview. L-223. now has entered the corporation tax

Miss Edith Hugh Named head of Mt. Allison Club

Miss Edith Hugh was re-elected president of the Mount Allison Club at the annual meeting and banquet held last night in the Blue Room at Old Spinnaker. Mr. Gordon Avar was re-elected immediate past president.

Other officers elected were: Vice-President, Rev. Donald Boothroy; Secretary, Mr. Hazen Wigmore (re-elected); Auditor, Mr. C. H. Black (re-elected). Directors of the club for the coming year are: Mr. Stewart Williams, Miss Mary Gunn and Miss Ruby Benoit.

Professor H. P. Gundy, a member of the teaching staff in the English department at Mount Allison University, was the guest speaker. He replaced Dr. J. G. Trueman, principal of the institution, who was unable to be present owing to illness. Accompanying Professor Gundy to this province was Mr. J. D. B. Howard, Alumni Secretary of the University. He is a native of Toronto and a graduate of Toronto University. He has been at Mt. A. for the past four years.

Professor Gundy, addressing the members of the club, used as his topic, "A Century of Undergraduate Journalism at Mount Allison." He gave a very interesting and descriptive account of the various phases of the college publications which first were printed in 1872. Articles gleaned from some of the earliest publications of the club were read and discussed. The speaker read several editorials and other items appearing at various times since the magazine was first published to the present commenting on these. A study of the minimum rate of tax appearing in the moulding influence which Mount Allison has had on her students. The present day Argosy ranks high in comparison with other student publications and has attained a high literary standard, he said in conclusion.

A vote of thanks to the speaker was moved by Mr. Stewart Williams and seconded by Mr. C. H. Black. Mr. Howard brought news from the campus. He said that the work done by the club was deeply appreciated by the University.

Miss Edith Hugh, president of the club, reviewed the work of the club during the year. She said the club had been very successful in its work since the last annual meeting.

The treasurer's report, showing a satisfactory balance in hand, was read by Mr. Hazen Wigmore. Mr. C. H. Black read the auditor's report.

The following reports from standing committees were read: Vocational guidance and placements, by Rev. Donald Boothroy; Membership by Mr. Gordon Avar; Secretary by Mr. Hazen Wigmore and Nominations by Mr. C. H. Black.

The musical program for the evening consisted of the following: "Who'll Buy My Lavender," by Miss Audrey Gillis and for an encore, "My Laddies"; Piano duet, "Nights on the Terrace," by Rev. Boothroy and Prof. John Ingh. They also played an encore. Following the banquet a sing song led by Prof. Ingh took place.

Community concerts Association holds Annual meeting

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War financing Discussed by head Of Ford Motor Co.

WINDSOR, Ont., April 29—(Canada) war effort will require heavy governmental borrowings, increased taxation and curtailment of customary individual consumption, especially by those who have a scale of living higher than the average, declared Wallace R. Campbell, president, Ford Motor Company of Canada, in an address to company shareholders at the annual meeting here yesterday.

"All these sacrifices, which are well within the capacity of the Canadian people, will bring their reward by contributing to ultimate victory," Mr. Campbell said. "Measured in money, the cost of the Canadian people's carrying on the war during the present fiscal year is officially estimated at some \$2.6 billion, in addition to ordinary business expenses. This is approximately double the war expenditure of the year just ended, and will absorb nearly 44 per cent of the estimated national income, or equivalent to \$225 per capita," he said.

"The prospect that it will be necessary to raise large sums by loans and taxes during the present year is impressive but need not cause dismay," said Mr. Campbell. "The national income, which during the three years 1937-39 was calculated at an average of about \$3.9 billion, is expected during the present fiscal year to rise to \$5.5 billion. This makes it possible to allocate a portion of the national income to the war effort, which will be met out of the wartime increase in national income.

"There will remain for non-military use a national income of about \$3.5 billion, which will be 14 per cent less than the 1937-39 average, is approximately equal to the average of 1936-38.

Carry on Canada Corps news

The entire proceeds of the Bowling Alleys and Billard Tables at the Charlottetown Bowling Alleys on Wednesday, the 30th instant, through the generosity of Mr. George Tull, will again be devoted to the War purposes of the Carry on Canada Corps.

Messrs. D. M. Gass and Gordon McDonald will be the Corps' representatives on duty during the evening.

It is expected this will be the second last evening under the auspices of the Corps at these alleys. The final evening falls on Thursday, May 15th.

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"There will remain for non-military use a national income of about \$3.5 billion, which will be 14 per cent less than the 1937-39 average, is approximately equal to the average of 1936-38.

"The distribution of the national income in 1941 among individuals will in all probability be considerably altered by increased employment and wages, which will increase the share going to industrial employees, and by progressive taxation, which will lessen the share going to the higher and middle income groups.

"Full employment of labor and productive equipment will relieve the national budget of expenditures formerly required to meet the deficits and for unemployment relief. Further economies in the use of the national income can also be effected by reduction of unnecessary or postwar expenditures, including capital investments, either by governments or by individuals," said Mr. Campbell.

Federal Plan

(Continued from page 1) poration taxation field. These provinces which fail to cooperate will not be entitled to the compensation which the Dominion agrees to pay.

Following are the conditions on which the proposal was made: 1. The Dominion will pay each year for the duration of the war, to these provinces which accept the proposal:

(a) The revenues which the province and its municipalities actually obtained from personal income taxes and corporation taxes in the fiscal year ending nearest to Dec. 31, 1940 or

(b) The cost of the net debt service actually paid by the province during the fiscal year ending nearest to Dec. 31, 1940, less the revenue obtained from succession duties during that period.

2. These payments will be augmented by appropriate fiscal need subsidies where it can be shown that these are necessary. At the same time it is proposed to discontinue the present special grants to the provinces which are voted annually by parliament.

The Dominion will not interfere in any way with the royalties or special taxes which the provinces levy upon timber limits, oil wells, mining or other natural resources. 4. A provincial revenue from gasoline taxes in any year during which the proposed plan is in force fall below the revenues received from this source in 1940, the Dominion will make up the difference.

5. Any province will have the right to withdraw from the plan at any time.

The special grants referred to are payments made to six provinces in addition to the regular provincial subsidies. The total \$5,475,000 distributed as follows: New Brunswick \$900,000, Nova Scotia \$1,300,000, Prince Edward Island \$275,000, Manitoba \$1,500,000, Saskatchewan \$1,500,000 and British Columbia \$750,000. Acceptance of this plan would remove "the great variety of flat rate or specific taxes which now are levied on corporations by provinces," Mr. Ilsley said.

In connection with the new federal tax of three cents a gallon on the receipts for the fiscal year ending nearest to Dec. 31, 1940, the Minister said this new tax might cut into provincial receipts from the same source. Provincial gasoline taxes are about eight cents a gallon and the Dominion now is levying its first tax on gasoline.

All the provinces except Nova Scotia and New Brunswick levy an income tax, and New Brunswick has now entered the corporation tax

ENDS MAY 5th ORIGINAL ANNUAL NARVO SALE Don't miss these Savings! Save \$1.50 A GALLON ON NARVO! When your dealer's store closes Monday, May 5th, NARVO goes back to its regular price for another year. Don't miss this annual opportunity to save 30 beautiful colors to choose from. NARVO flows freely, dries quickly, covers in one coat and is odorless. Made by the Makers of Murphy Paints. FOR SALE BY Burhoe's Grocery MEAT AND FISH MARKET, Corner Weymouth and Fitzroy Streets, Charlottetown, P. E. I. Telephone 871-872.

Reference to Lindbergh had Canadian angle By J. F. Sanderson Canadian Press Staff Writer WASHINGTON, April 29—(CP)—When President Roosevelt dipped into civil war history records a few days ago to find a term to apply to Charles A. Lindbergh—he called him a "vandalism"—he unconsciously selected an incident with a Canadian angle. The President called Lindbergh a "vandalism" almost as effectively as when he asked why the army, in which the flier held a reserve commission, had not called him for active service, in the present emergency. Mr. Roosevelt inferred that Lindbergh was an appeaser, an advocate of a negotiated peace, a counterpat of the men who told George Washington he could not win the Revolutionary War almost as effectively as when he asked why the army, in which the flier held a reserve commission, had not called him for active service, in the present emergency. Mr. Roosevelt inferred that Lindbergh was an appeaser, an advocate of a negotiated peace, a counterpat of the men who told George Washington he could not win the Revolutionary War almost as effectively as when he asked why the army, in which the flier held a reserve commission, had not called him for active service, in the present emergency.

HOUSECLEAN GUTTERS AND DOWNSPOUTS Heavy Spring rains will soon be here taking the capacity of gutters and downspouts. They should be cleaned of all fine ash, cinders, dirt, leaves and other rubbish which may have accumulated in them during the winter. Then they should be repaired and repainted, if necessary. This will assist in preventing damage to the exterior walls and also reduce danger of leaks and the resulting infiltration of water. Air passengers in Sweden decreased from 60,000 in 1939 to 52,000 in 1940. Not over 300 new automobiles will be sold in Egypt this year, according to Egyptian dealers. Puerto Rico more than doubled its purchases of American industrial explosives in the last year.

Amateur Glamour Girl (By JOSEPH CHADWICK) (Continued from page 4) Tonia leaned forward eagerly. "Listen—do you want to know who I really am? I'm not Sally Martin—im Tonia Lane, the movie actress. Look at me! Don't you recognize me?" Donovan's jaw had dropped. He looked at her intently, incredulously. "Gosh! I believe you are, at that!" he gasped. "You've fooled yourself up to look different, but I've thought all along there was something familiar about you! What the heck is the idea of the disguise anyway?" "Never mind about that," Tonia said impatiently. "Will you help me, now that you know who I am?" Donovan hesitated. "I'd like to, Miss Lane, but—then, he shook his head. "No, I can't—you may have money and influence, but Brookman has got more. I might elude him and his confederates for a while, but they'd get me in the end." (To be continued)

BIRTHS MALCOLM—At the Toronto General Hospital on April 24, 1941, to Mr. and Mrs. Andrew B. Malcolm, (nee Katherine Hyndman), a daughter. GRAHAM—At Bradalbane on April 26, 1941, to Mr. and Mrs. Kenneth Graham (nee Mary Andrew), a daughter, Annie Margaret. DEATHS MACACHERN—At Hermitage, April 29, 1941, Stella MacAcheron. Funeral notice later. MARTIN—At her home in Newtown, Belfast, on April 29th, 1941, Mary Alice Martin, in her 91st year. Funeral from the home to Belfast Church Cemetery on Thursday afternoon at 2 p. m. SPENCER—At 321 Kent Street, on Tuesday, April 29, 1941, Alexander Spencer, in his 70th year. Funeral from his late residence Thursday, service starting at 2 o'clock. Interment Peoples Cemetery.

In Memoriam In loving memory of Angus MacPhee, M. L. A., who departed this life April 30, 1940. Not dead to those who loved him; Not lost, but gone before; He lives with us in memory still And will forever more. Sadly missed by Wife and Family. L-196-4-30-31.

N. D. MacLean UNDERTAKER EMBALMER Charlottetown and North Wiltshire Phone 149

AUSSIES TOBACCO BRISBANE—(CP)—Efforts are being made to extend tobacco-growing as a wartime industry in various parts of Australia. Tobacco has been profitably grown in Queensland in past years. Several cities levy income taxes as well. Ontario, Manitoba and Prince Edward Island allow production of the amount paid in Federal income tax.