

THE GUARDIAN

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CHARLOTTETOWN, SATURDAY, NOV. 13, 1948

Mr. King's Retirement

Prime Minister King has announced that his long-anticipated retirement will take place on Monday, when he will formally tender his resignation to the Governor General and his successor, Rt. Hon. Louis St. Laurent, will take over.

Perhaps the secret of his long continuance in office was the fact that he never sought to mould public opinion, or to give a lead in any crisis, but to follow, and finally act. An illustration of this was the contrast between Sir Robert Borden as Prime Minister in 1914, and Mr. King in 1939.

In private life Mr. King is an exemplary citizen, and despite the glare of publicity in which he has lived, has retained the old-fashioned virtues of modesty, simplicity, and courtesy which are the hallmarks of a cultured gentleman.

Government By Directives

On October 20th, the Ministers of Finance and National Revenue issued a joint statement announcing the cancellation of a directive issued by the Taxation Division on September 9, 1947, which cancelled a prior directive of October 1, 1947, which itself cancelled a then existing departmental ruling to the effect that the rental value of a manse occupied rent-free by an ordained clergyman should be included in the computation of his income for taxation purposes.

This sequence of cancellations of administrative rulings, comments the Canadian Chartered Accountant, is not an edifying picture. The situation as described has developed, and developed inevitably because of the lack of adequate provision in the income tax law for recourse to the Courts for construction of its provisions. Until the amendment of 1946 establishing an inexpensive mode of appeal to a Tax Appeal Board (still unappointed), the expense and delay incident to an appeal from an income tax assessment were so burdensome as to confine appeals to issues involving large sums of money.

In this matter of the chargeability to tax of a clergyman's rent-free manse, the legal issues involved would seem to be simple enough. There are decisions by the English Court of Appeal which have held that the occupation of a rent-free manse by a clergyman as an obligation imposed on him by the terms of his appointment is not an emolument of office but a condition of his employment. The Canadian Act does not seem to be essentially different from the British Act on this matter. However that may be, surely this is the very type of question which the Courts are established to pass upon; and under the Canadian law such has been the limitation upon recourse to the Courts that we are faced now with the not pretty spectacle of a series of administrative pronouncements each cancelling the one before.

With the establishment of a new Tax Court, to which access will be both easy and inexpensive, the rule of law in tax matters should soon be re-established on the high pedestal which is its proper seat in this country. There need then be no special directives dealing with such matters as the assessability of clergyman's rent-free manses or with the expenses of members of the medical and dental professions in attending any one of certain specified Conventions. Under the former system of minimum recourse to the Courts the Department has willy-nilly had to express its view on a thousand and one aspects of the statute which it is required to enforce. That it should err this way or that is inevitable under the circumstances, and the sooner that situation is terminated the better for everyone concerned.

EDITORIAL NOTES

Christmas next Statutory holiday.
Tomorrow 25th. Sunday after Trinity, 26 after Pentecost.

Are we drifting towards totalitarianism, beginning with the medical service?
Boy Scout Apple Day — an opportunity to do a Good Turn for our boys.

With one civil servant to every 470 of our population Prince Edward Island has the lowest ratio of public employees of any Province in Canada. Perhaps we are not so over governed as we sometimes think.

Ontario is trying to develop its own certified seed potato industry. That Province is again paying half the freight on shipments from Northern Ontario for use by southern growers. To meet that competition our Island seed really has to be good—and boosted.

The Quebec legislature is to convene on Jan. 19, 1949. Our own House could well follow the example. Present sittings are timed for the old financial year. Since accounts have been based on a year ending March 31st, reports are at least a year old before they can be considered by our legislators.

It is unfortunate that Professor August Piccard has been forced to abandon his attempt to make a 2 1/2 mile deep sea dive. The Belgian-French expedition had planned to investigate life on the ocean bed off the Cape Verde Islands. Readers of National Geographic will remember some of the Professor's pre-war deep sea dives.

The Hon. Tom Williams, British Minister of Agriculture and Fisheries now visiting this country and the United States, points out that the value of agricultural products in Great Britain is still higher than that of all Canada and it is hoped to increase it a further fifty per cent. The figures are anything but discouraging for Canadians as they indicate the enormous development that is still possible here.

Robert Louis Stevenson, known as "R.L.S.", British novelist and poet born this date 1850. As a novelist he combined finished style with powerful imagination and remarkable narrative faculty; as a poet and essayist he displayed unique originality of thought and charm of style. His most read novels are Treasure Island, Kidnapped, Dr. Jekyll and Mr. Hyde; his essays Men and Books, Virginibus Puerisque; his poems, A Child's Garden of Verse: "Politics is perhaps the only profession for which no preparation is thought necessary."

In Quebec consumers complain that imported Danish butter tastes queer. This is due to a special culture caused by the sweet cream they add. Danish creameries used very little salt. The Federal Government has bought 11,000,000 pounds of Danish butter, of which 5,500,000 have been delivered to Canadian distributors. Most of the latter quantity is still in storage, and wholesalers believe, with grocers, that "once the Danish butter taste is explained to the people of Canada, all will be well."

Deadline dates for the overseas Christmas surface mails have been set as follows: November 15 — The United Kingdom — Parcels. November 29 — The United Kingdom — Letters. Mails to more distant overseas destinations should be posted now! The Post Office once again calls public attention to the fact that mailings too long delayed may result in late deliveries, because the practice, if general, might render it impossible for the Post Office to find the necessary cargo space on the last ships leaving in time to ensure Christmas delivery.

Nine years ago November 15, Canadian Military Headquarters was organized and opened "for business" in London, England. Seven years ago, November 16, 1941, two Canadian battalions and auxiliary troops arrived at Hong Kong aboard the troopship "Awatara". Five years ago they were fighting heroically as part of the British Eighth Army in Italy. On November 20, the Eighth secured control of the lower Sangro River after a fierce battle. At that time too, we were pasting Europe with everything we had and on the 21st, 775 Allied bombers paid a visit to Berlin. Four years ago this month Canadian troops battling alongside their allies in North-west Europe were closing in on Germany. On the 28th, November the Chaudiere Regiment crossed the borders of that country — the first Canadian troops into Germany since the Great War 1914-18.

The chief lethal conditions causing the death of older people, says Dr. I. M. Rabinowitch, director of the Institute for Special Research and Cell Metabolism, Montreal General Hospital, were cancer, diabetes, and degenerative diseases in the heart, arteries and kidneys. He adds that such progress had been made in the treatment of diabetes that a Canadian life assurance company in 1940 began accepting diabetics as policy holders, and so successful had the venture been that other companies had followed. He warned about the taking of vitamin E for diabetes without one's being advised to by a doctor. "In fact, in the cases I have seen, the evidence points to it being useless for this condition rather than of any benefit, and there is no proof that large amounts of vitamin E, if used over long periods of time, might not prove harmful," he says. Cancer differed from disease in being a regenerative condition. The cancer cell continued to grow finally causing death by exhausting the body of energy. Diseases of the heart, arteries and kidneys caused more deaths than did cancer, diabetes and tuberculosis combined, he claims.



The Poet's Corner

ABGWELT HARVEST

The harvest of the tubers is at hand.
And labourers, backs bent, retrieve the yield.
The Autumn sun in splendour bathes the land
With light, and reaches every lonely field.

Canadian Farm Marketing Prospects

This year, for the first time since the war ended, the extreme pressure on world food supplies shows signs of easing says the Bank of Nova Scotia in its current Monthly Review. World supplies of bread-grains and coarse grains are both larger and better distributed in 1948 than they were in 1947. Although import needs are still large and urgent, the acute balance of payments difficulties in which most importing countries find themselves will certainly work to limit their purchases. This year may, indeed, mark the turning point in the demand and supply situation for grain.

A symptom of the closer balance between demand and supply is the drop in U.S. grain prices since last January, which by August had brought wheat, oats, and barley down to U.S. Government support levels. Canadian coarse grain prices have also declined substantially from the high points reached last winter, and the Canadian commercial export price of wheat, which follows the U.S. price, is at present about a dollar below its January peak. Australia and Argentina have also reduced their commercial export prices for wheat, though these remain well above Canadian and U.S. prices.

The truth is, observes the Review that, though the world food shortage is still acute, the market outlook is clouded by the dollar-payment problems of overseas importing countries. The system of selling our major agricultural products through long-term contracts with Britain, which was built up in wartime, is obviously under considerable pressure. Even the wheat contract, though it has proved the most stable part of the long-term contract policy and the most desired by Britain, has been placed under serious strain by the development of the post-war period. As for the animal-product contracts, it is now well known that the British last winter extended some of them with reluctance and as a condition of continuing to get wheat at the moderate contract price. Again this fall the question of payment is a serious one, and the size of the bacon and egg contracts now being negotiated will depend on what financial arrangements can be made.

Old Charlottetown

Shortly after the arrival of the "Polly" in Orwell Bay in 1853, a Gaelic song, "Oran Imrich," was composed by one of the immigrants and was popular with the Selkirk settlers for many years afterwards. It was first published in "MacTalla" in 1892 with the following introductory notes: "This song was composed by Malcolm Ban Buchanan, one of the immigrants on the famous ship 'Polly,' that sailed from Fortrose, Isle of Skye, in the beginning of the summer of 1803, and cast anchor in Orwell Bay on the 18th day of the first month of Autumn (August), the same year, with about eight hundred emigrants. The song begins with an account of their departure from Fortrose Harbor, and their dangerous sailing among the rocks and islands to the east and north of Skye, until they got to the open sea. It is to be understood from the song that the piloting of the ship was entrusted to the most skillful and experienced among the passengers when there was need of them. The date of the Battle of Hastings, and the advice of the landlords, it concludes by recommending Prince Edward Island to intending emigrants.

The Age-Old Story

The righteousness of the perfect shall direct his way.
GRIMSBY, England — (CP) — Scenes of Grimsby fish docks will figure in the new east window of Grimsby parish church. Traveller owners raised £2,100 (£8,400) to install it as a memorial to fishermen lost in the Second World War.

ABOUT WEARING CLOTHES

WEARING CLOTHES WELL IS JUST A MATTER OF WEARING THE RIGHT CLOTHES. MEANS GARMENTS WITH AN UNMISTAKABLE AIR OF FINE QUALITY. FITTED WITH DUE CARE AND STYLED TO YOUR INDIVIDUALITY.
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(A. L. Rogers — Representative at Kensington.
Agents throughout the Province.

Old Charlottetown

Mr. Hanukrishna Dalmia, as revealed at a reception given in his honor, is a remarkable figure. Little known so far outside India, he is one of the richest men in the country, owning a chain of cement factories, an airline, all sorts of other companies, and what is far more important from the point of view of influence, The Times of London, and a whole series of associated papers. With all this industrial enterprise he combines a studied simplicity of life and the country, owning a chain of cement factories, an airline, all sorts of other companies, and what is far more important from the point of view of influence, The Times of London, and a whole series of associated papers. With all this industrial enterprise he combines a studied simplicity of life and the country, owning a chain of cement factories, an airline, all sorts of other companies, and what is far more important from the point of view of influence, The Times of London, and a whole series of associated papers.

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Notes By The Way

Christian education will always seek to link freedom with responsibility, and to dispel fear by the inculcation of love. It will also seek to relate its teachings to the outside world. It will major on the subjects which deal with the humanities, and will seek to create conditions which will bring about a closer relation between education and the life of the community. — Moose Jaw Times-Herald.

When Trudeau, a young doctor practicing in New York City, discovered that he had tuberculosis, he decided to spend the rest of his "short life" in his beloved Adirondack mountains. But far from declining he found the fresh air, rest and careful routine of living were restoring his health and he lived until 1915. His sanatorium at Saranac Lake, first established in 1855 for indigent patients, proved the value of the "open air" treatment for tuberculosis. Today it stands as a living memorial to his tenacity in combatting this disease which once held such a dread for man. — From Freedom And Union.

It seems fairly certain that for some reason the freckle is on a decline, both in city and country. There was a time when freckles registered as high as seventy to the square inch on a youthful brow or cheek. In the Texas Centennial Exposition in 1936, Baby Ann Wilson won the freckles race with an official count of 7,641 assorted sunspots. It was in huge quantities like these that freckles are once produced on juvenile countenances. As many as 305 once nestled on one tilted young nose in Illinois. The decline in freckles, we believe, seems to bear some relation to a decline in red hair. The pleasant epithet of "carrot-top," it can be noted, is now comparatively unheard in youthful circles. — New York Herald Tribune.

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Our autumn trees are like the phoenix which kindles its own crematorium and then falls in death, later to rise verdant from its own ashes. Two short weeks ago the hills and valleys and streets were blue and green, the windmills and the butte had a melancholy hue, for soon, soon the leaves would become sere and drop to the ground as cerements of decay. The cycle of rain and frost have wrought their havoc, the trees are bearing and soon will be gaunt and wintry. Underneath our feet is the sad cushion of brown, the cycle has been fulfilled of which Lammam wrote: Sly frosts shall take the creepers by surprise.

An English headmistress, Miss Grace Nicholls, of Bidgewater Grammar School for Girls, has had something to say about the "black market mentality." She notes a pronounced increase in lying and concealment. This mentality has come about, she believes, as the result of the way the black market flourishes. It is a tangled problem. For the controlled market inevitably creates the black market, and the black market is notoriously difficult to uproot because it generally comes to command a large measure of public support. The result is that respect for the law is undermined. Law-breaking, by buying from the black market, becomes ordinary and widespread, and lose any serious opprobrium. The whispered word of the black market has become a boast of boasting over the extra goods obtained are all built into the pattern of daily thought. This English schoolmistress says that the black market has become "an acknowledged part" of the country's life. The phrase may not be too strong. For when law-breaking becomes a habit, it is not only a matter of the soul of guilt years very thin. The people who were always on the side of the law find themselves more or less regularly engaged in breaking the law. The "black market mentality" that is engendered is no more heavily for the elders than it is for their children. — Montreal Gazette.

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