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"The Strongest Memory is Weaker than the
Weakest Ink."

FRIDAY, FEBRUARY 27, 1942.

Is Tobacco Tax Legal?

What happens when an irresistible force
meets an immovable object? Don't look now,
but we are about to be given a demonstration of
this unique phenomenon.

Mr. Donald Gordon, chairman of the Board,
says the law will be rigidly enforced. He gives
 cogent reasons why the price ceiling must be
 "non-discriminatory."

This would appear to be a very debatable
contention. "Price" is defined in standard dic-
tionaries as "the equivalent in money for which
 a commodity is sold or purchased"; "the sum
 or equivalent given for an article; the cost";

The Wartime Prices and Trade Board ap-
parently thinks so. It defines cash price as "the
 purchase price of any article, if paid in full on
 delivery, whether in money or goods or both,

We find, moreover, from the Act itself under
 which the new tobacco tax is being levied, (Sec.
 7) that not only may the tax be considered "as
 an element in the price to the consumer," but that
 it must actually be so considered, and cannot be
 assumed or absorbed by the retail vendor, or
 advertised as being other than an element in the
 retail purchase price.

U. S. Farm Income

During 1941 American farmers enjoyed in-
creased prosperity, despite the cutting off of
 many of their foreign markets. The decline in
 ordinary exports of farm products was more than
 offset by the sharp expansion in domestic de-
 mand, reinforced by the crop loan policy of the
 government and the purchase of agricultural
 commodities for shipment abroad under the
 Lend-Lease program.

Total farm income received from marketings
 and government payments are estimated at \$11,-
 600,000,000 for 1941, the highest for any year
 since 1920, as compared with \$9,120,000,000 in
 1940, an increase of 27 per cent. The gain was
 due to increased cash income from farm market-
 ings, which is estimated at \$11,000,000,000 as
 compared with \$8,328,000,000 in 1940. Govern-
 ment payments for the year at an estimated
 \$600,000,000 were 22 per cent below the 1940
 total of \$766,000,000.

The greatest increase in income from market-
 ings was from oil-bearing crops, particularly
 cottonseed and soybeans, but marked increases
 were also recorded in income from the major
 crops of wheat, rye, grain sorghums, cotton lint,
 apples, grapes and sugar cane. Corn and pota-
 toes were the only major crops for which income
 in 1941 was less than in 1940. Substantial in-
 creases were also registered in income from the
 various items of live stock products, the great-
 est gains being in returns from hogs, and eggs.

On Record

Hon. Mr. Hanson has taken the proper course,
 after failing to persuade the Government of the
 danger and useless expense of taking a plebiscite
 at this time, to state his stand on the question
 to be submitted. He and the Conservative Party
 will vote in favor of releasing the Government
 from its past commitments restricting the methods
 of raising men for military service. That is what
 Prime Minister King wants. It is the only
 question he will allow to be placed on the ballot.
 Be it so! But as a matter of record here is the
 Conservative amendment to the Draft Address
 which Mr. Hanson moved in the House, and
 which was defeated by Mr. King and his party
 followers, including the stalwarts we sent to re-

present us from this Province:
 "This House regrets that Your Excellency's
 advisers, instead of giving to the country the
 leadership so essential at a time properly describ-
 ed in the Speech from the Throne as the greatest
 crisis in the world's history, on the contrary have
 sought to evade their responsibility by holding a
 plebiscite, which, in the view of this House, is
 the negation of responsible government;
 "And this House regrets that Your Excellency's
 advisers have not seen fit to recommend
 to Parliament without delay additional measures
 designed to
 "(a) Completely mobilize the wealth and ma-
 terial resources and, on a selective basis, the full
 man and woman power of the nation, to the end
 that the nation may wage total power in any
 theatre of war;
 "(b) Supply the imperative needs of agricul-
 ture, industry and the fighting forces of the na-
 tion; and
 "(c) Prepare for the postwar period."

If it were not for party affiliations, is there
 any doubt that this resolution would be ac-
 claimed by every loyal Canadian citizen?

EDITORIAL NOTES

March seems to be coming in like the proverbial
 lion.
 "Keep the homefires burning" with Victory
 Bonds—this is not exactly how to put it, but you
 know what is meant.

What is an ice-breaking car ferry steamer do-
 ing down in California? Breaking a way to the
 South Pole? Let's see it any way.

So many silent R. A. F. pilots and observers
 are on the move it is hard to keep track of them.
 They spend a week-end visit, say "so-long," and
 the next you hear of them they are in England.

In December, 1941, the United Kingdom had
 nearly four times as many men serving outside of
 her territory as had all the dominions serving out
 of their respective territories. Canada's effort has
 been called, and deservedly so, magnificent. What
 accolade shall we give England? We are sure all
 she would ask is the simple words, "Well done."

Pity them! Winnipeg citizens, their teeth
 chattering, scurried to work, Monday morning,
 against an icy wind and in 16-below zero weather.
 Ice-coated streets, covered with a thin layer
 of gritty snow, made the going difficult. The
 blizzard started late Sunday night, but it was at
 daybreak that the mercury fell to its lowest point.
 Haven't we much reason to be thankful that we
 have yet to experience a 16 degree below zero
 blizzard in this favoured land where every pros-
 pect pleases and only transportation vile?

From the stony silence of our representatives
 at Ottawa one would imagine that they had
 passed away. This is not so, as their names ap-
 pear as members of the following standing com-
 mittees: Hon. Cyrus MacMillan: Banking and
 Commerce; Marine and Fisheries; Industrial
 and International Relations; Library of Parlia-
 ment. Dr. Grant: Public Accounts; Mines, For-
 ests and Waters; Printing. Mr. Douglas: Rail-
 ways, Canals and Telegraph Lines; Miscellaneous
 Private Bills; Agriculture and Colonization.

Many will learn with regret of the death of
 Col. R. H. Campbell which took place on Mon-
 day at Rowell River, B. C. A former Superin-
 tendent of Education, he played an important
 part in the organization of the 105th Regiment
 during the last war, with which he went over-
 seas. On his return, there was no place for him
 in the local government, the Conservatives
 having been defeated, so he went to British
 Columbia where he carved out for himself a
 successful career in the educational world.

We have already heard grim warnings from
 the Prime Minister, from Mr. Winston Churchill
 and President Roosevelt that the risks and perils
 of which we are surrounded are mounting daily.
 Not since the summer of 1940 did Mr. Churchill
 speak with such gravity as on the eve of the Vic-
 tory Bond Campaign, and his clear warning that
 worse was to come was supplemented by Mr.
 King's blunt statement that in "actual," immedi-
 ate fighting power, the enemy is still stronger
 than the forces of freedom." Mr. Roosevelt add-
 ed his own powerful voice to the theme. There
 will be no doubt of the response of Canada in
 every field of war activity. But the greatest task
 at this moment at home is to make the War Loan
 an overwhelming success. This must be done, and
 done quickly. We have done well so far but there
 is still a long way to go before our objective is
 attained. Let the tide of support sweep in like
 the tides of the sea. The loan must be over-sub-
 scribed, our immediate objective being only the
 minimum.

The Reichstag was seriously damaged by fire
 of an incendiary nature this date 1933 which
 Hitler blamed on the Communists; next day free
 speech and free writings were suspended and the
 death penalty introduced for those advocating
 Communist propaganda; in the same week Hit-
 ler won great victory at the general election, and
 proceeded to develop his Nazi policy for exterpa-
 ting the Jews, prohibiting trades unions, and seiz-
 ing Labour Ranks; at specially convened meet-
 ings of the Reich Hitler said no European war
 would improve the situation, and that war would
 be madness; Germany, he said, wanted to have
 peace with all nations, was ready to join the
 League of Nations in a non-aggression pact, and
 approve of Mussolini's peace plan; quarreled
 with both Catholic and Protestant Church au-
 thorities; voted \$125,000,000 supposedly for
 building restoration, actually for war purpose;
 withdrew from the League of Nations; dissolved
 the Reich to ascertain the nation's opinion on his
 policy; the election, being merely "for" or
 "against," gave him an enormous majority, after
 which he proceeded almost openly to build up the
 huge war machine with which he has ridden
 rough shod practically over all Europe with the
 exception of Britain and Russia.

NOTES BY THE WAY British Public Opinion

A brief notice hidden away on
 an inside page (of a local paper)
 contains a statement from the
 Chief Constable of Plymouth,
 battered south of England's
 naval base, from whose ancient
 "Hoe" Drake set forth on his
 voyage around the world. Says the
 Chief Constable: "Plymouth is al-
 most without public houses now.
 One hundred and four have been
 so damaged by air raids they can-
 not be used." The few remaining
 pubs are so short of what the dis-
 creet officer refers to as "applettes"
 that they can serve only tea. —
 London Free Press.

There are people in this country
 who are unwise enough to proclaim,
 in loud voices and with the air of
 authority, that Germany is crack-
 ing. As evidence, they tell how
 machine-gun nests and pill-boxes
 have been erected in Berlin. These
 defences, they say, have been
 erected by the Gestapo to prevent
 a German revolution. But there
 are pill-boxes and machine-gun
 nests in London. We know why
 they are there, but that doesn't
 prevent the German propaganda
 department putting out the story
 that they have been erected to
 save Mr. Churchill from the fury
 of the British people. R. de launay.
 Yes. But is it any more ridiculous
 than the story about the Gestapo?
 The Germans knew that they have
 to be prepared against the attacks
 of British and Russian paratroops.
 Hence the pill-boxes in Berlin.
 There is an optimistic story
 which bolsters up complacency. It
 is the story of the decline and fall
 of the German Air Force. The
 Luftwaffe, they tell us, has been
 smashed in Russia. One-third of
 its strength is being frantically re-
 paired in Germany. And, they tell
 us with great glee, shortage of oil
 keeps many machines grounded.
 Are the Germans so weak? No
 German and German-controlled
 industry in Europe is work-
 ing at full strength. Their air-
 craft factories, beyond the reach of
 blitzes, are turning out replace-
 ments by the thousand. New re-
 cruits are being pressed into the
 Luftwaffe from the vast reserves
 of German youth. — Sun-
 day Chronicle (London).

From being more or less of
 a political pariah Sir Stafford Cripps
 now finds himself right in the
 spotlight. This is entirely due to
 Mr. Churchill's perspicacity in
 sending him to represent us at
 Moscow, and to his own patriotic
 attitude in going there. Sir Staf-
 ford returns home probably second
 only to Mr. Churchill in wartime
 prestige as assessed by the man in
 the street. Yet it is doubtful
 whether, but for Hitler's blunder
 in doublecrossing Stalin, even Sir
 Stafford's undoubted ability could
 have made a success of this Mos-
 cow assignment. Sir Stafford,
 for, some of his extreme Left
 admirers may be reminded, is
 pulkka Old School T.E. From
 Winchester he came to London
 University to study science, but
 changed over to law, and despite
 some political prejudice, com-
 manded as a K.C. as princely fees
 as any legal contemporary. Sir
 Stafford went to France in 1914
 with the Red Cross, but in 1915
 was brought back to act as direct-
 ing chemist in a government ex-
 plosive factory. When this war
 broke out he threw up his legal
 practice to hold a diplomatic pos-
 t at Moscow. Virtue has been
 rewarded. — Ottawa Journal.

Traffic on what used to be known
 as the Intercolonial is the subject
 of many a campaign to which we
 are asked to give publicity. Re-
 peated delays are certainly an-
 noying and even detrimental to
 the trade and to the travelling
 public, but we like to think that
 the administration of the railway
 is doing its best under the present
 circumstances. The trouble is that
 the Intercolonial is a single-track
 railway. Why not double track it?
 It is effective enough in peace
 time, but not in war time when it
 has to carry enormous traffic of
 military supplies from every in-
 dustrial centre to Halifax to meet
 the requirements of national de-
 fence. And so it seems to us that
 the proper solution would be to
 double track that section of the
 railway, and should that be im-
 possible for the present, at least to
 provide sufficient siding accom-
 modation to avoid frequent and
 long stops. Everyone knows that
 railways and shipping are vital de-
 fence factors in the development
 of a country. The tragic story of
 our two regiments in Hong Kong
 and the subsequent fall of that
 stronghold for want of rapid
 transportation of an adequate
 equipment should convince us of
 the necessity of adequate means of
 conveyance in wartime. And one
 should never forget that the In-
 tercolonial is the main railway, if
 not the only one linking our great
 military port with the large pro-
 ducing and military centres of
 Canada. — L'Action Catholique
 Quebec.

What offence did M. Daladier
 commit in leading France into war?
 She was pledged to go to the aid
 of Poland. She was the ally of
 Britain, Poland's co-guarantor
 of Honour and interest, in the
 interest of France to prevent a
 Nazi domination of Europe — alike
 pointed the course which the Da-
 ladier Government reluctantly fol-
 lowed. Daladier, it is true, must
 bear a large share of responsibility
 for the state of unpreparedness in
 which France found herself when
 the Nazis storm broke. He had
 been War Minister longer than any
 other Frenchman, and remained so
 almost until the debacle, when
 Reynaud succeeded in dislodging
 him—Reynaud, witness "erene" is
 that he tried to wage the war more
 vigorously and wanted to continue
 it in defiance of the defeatists. But
 Daladier's "guilt" for the state of
 French defences is shared by most
 of the leaders of pre-war France—
 and not least by Pétain and Dal-
 ian, his present associates. — Syd-
 ney Morning Herald (Australia).

WORDS OF CHALLENGE

A Thought A Day
 For A People At War
 "Ush uoniu op' smu' aa.
 thinking and acting before we
 can achieve ultimate vic'ory."
 —Percy J. Phillips.

U-Boats Too Near

(Globe and Mail)
 The need for offensive tactics is
 nowhere more clearly marked than
 in the battle against German sub-
 marines operating off the United
 States and Canadian coasts. The
 evidence (R. L.) Journal has urged
 the United States Government to
 take steps immediately to occupy all
 the Spanish and Portuguese islands
 in the Atlantic from which German
 submarines might operate, and also
 to occupy French West African
 ports. This sounds like good ad-
 vice. On no occasion when the Al-
 lies have been victorious about tak-
 ing possession of strategic points for
 fear of imperiling relations with
 the United States has such course
 proved wise. On the other hand,
 every time they moved boldly, re-
 gardless of diplomatic relationships,
 they have prevented a catastrophe.
 The British and American occupa-
 tion of Iceland, the occupation of
 Portuguese Timor, and the conquest
 of Espira were all timely and vitally
 important military moves.

Now the war effort of the North
 American nations is being placed in
 serious jeopardy by the persistent
 attacks of German U-boats on the
 coastal shipping, and particularly on
 tankers. These submarines are work-
 ing at a tremendous distance from
 their legitimate bases in Germany
 or along the French coast and it is
 questionable whether so large a fleet
 of submarines could be maintained
 in such continuous operation unless
 they had fueling and repair bases
 somewhere closer at hand. Unless,
 of course, they are using mother ships.
 In any case the most drastic action
 is called for before the already de-
 pleted fleet of the United States
 is weakened drastically.

It would seem that the Allied oc-
 cupation of Dakar, the Canary Is-
 lands, Madeira, the Cape Verde Is-
 lands, and the Azores is imperative,
 while a separate air command, sim-
 ilar to the British Coastal Command,
 operating in conjunction with mos-
 quito craft and employing a large
 number of radio-direction finding
 stations, might be worth consider-
 ing. Submarine operations so far
 from their bases and in such large
 numbers cannot very well preserve
 radio silence. It is necessary for
 them to make contact with their
 mother ships, with reconnaissance
 aircraft, and possibly with other
 vessels, with their supply ships, with
 reconnaissance aircraft, and possibly
 with spies, who keep them ac-
 quainted with ship movements. Gi-
 ving them an enough direction-finding
 stations, suitably spaced and properly co-
 ordinated, it should be possible to
 keep track of the whereabouts of
 submarine packs and organize in-
 tense attacks upon them, with de-
 stroys, sloops, cutters, corvettes and
 bombing aircraft all taking part.
 The British anti-submarine cam-
 paign has proved very effective and
 shipping losses in the East Atlantic

Think This Over
 If the Nazis or Japs ever occupied
 Canada, do you imagine you'd be
 given the honour and privilege of
 buying any kind of Bonds? You
 would not! Then go all out to de-
 feat the enemy with your money—
 and
 BUY THE NEW
 VICTORY BONDS
 THE FASHION SHOPPE

have been reduced to a reasonable
 proportion. It should not, therefore,
 be beyond the capacity of United
 States and Canadian resources and
 ingenuity to control the menace in
 the West Atlantic.
 WAR BRINGS GREATER
 INTEREST WOOL PRODUCTION
 MONCTON, N. B., Feb. 25 —
 Prospects of a wool shortage and
 the increased demand by reason
 of the war has created greater in-
 terest in sheep raising in the Mar-
 itime Provinces for wool produc-
 tion, stated J. F. McIntyre, agricul-
 tural agent for the Canadian
 National Railways. To fully equip
 one soldier, he said, requires the
 product of 20 sheep.
 All three provinces, Nova Scotia,
 Prince Edward Island and New
 Brunswick are suitable for sheep
 raising, Mr. McIntyre declared.
 In this connection Mr. McIntyre
 referred to the experiments in
 sheep breeding carried on at
 Baddeck, in Cape Breton, by Dr.
 Alexander Graham Bell, the in-
 ventor of the telephone and a
 pioneer in aviation.
 Dr. Bell spent the last thirty
 years of his life endeavouring to
 improve the productivity of sheep.
 It all commenced back around
 1886 when he bought an ewe for
 his children to play with at the
 Minard's kills pain.

LONDON — (C.P.) — Nigger
 Bedlington belonging to Pat
 Gallagher of Paisley, Scotland,
 Great Britain's champion rat-
 killer having killed 969 rats,
 average of more than six a day.
 His owner was awarded a £10
 prize.

Tax on Consumers of Tobacco
 The Health Tax Act, 1941

Effective as on and after the first day of March, 1942, a
 of ten percent on all tobacco, with the exception of black
 tobacco, will be payable by all persons consuming or purchasing
 same.

The Act requires that all Vendors of tobacco, in any for-
 must be in possession of a License authorizing them to sell tobacco
 and the tax of ten percent on the value of all tobacco sold must
 collected by them at time of each retail sale.

Section 3 (Sub-section 3) of the Statute provides that "
 wholesale vendor shall sell any tobacco in the Province for resale
 the Province to a person who is not a vendor duly licensed under
 Part."

Receipts for delivery to purchasers, showing amount of
 paid, will be supplied to Retail Vendors.

The minimum tax is 1c. In arriving at the tax, figure to
 nearest half-cent; one-half or anything over the one-half cent
 considered as a cent. Anything less is to be omitted.

As an example:—On a 12c purchase, ten percent is 1.2, or
 and one-fifth cents. As the fraction is less than one-half,
 fraction is omitted and the tax becomes 1c.

On a 25c purchase, ten percent is 2.5 or 2 1-2c which calls
 3c to be paid.

Application forms for Wholesale and Retail Vendors Licen-
 with any further information required, may be obtained from
 on Mr. F. J. E. Wright, Court House Building, Summerside, or
 communicating with the Supervisor of Taxation, Provincial Bu-
 ing, Charlottetown.

ALL VENDORS OF TOBACCO ARE URGED TO MAKE AP-
 PICATION FOR A LICENSE WITHOUT DELAY. NO FEE
 CHARGED FOR LICENSE.

C. J. STEWART,
 COMMISSIONER OF HEALTH TOBACCO

Charlottetown,
 Prince Edward Island,
 February 24, 1942.

L-523-2-26-61.

The Poet's Corner
 BATAAN
 Deep in green shade,
 Deep in windless layer,
 Deep under the eaves
 Of leaf and fern and bloom,
 Something moves
 Something stirs
 Something is ready to strike.
 Like a treacherous thing,
 Like a yellow snake.

HE! Y! SARGE
 WHERE'S
 YOUR
 MINARD'S
 SOLDIERS
 RUB OUT TIRED ACHEs
 with
 MINARD'S
 RUB OUT
 TIREMENT
 35c

How Are
 Your Eyes?
 If you are having symptoms
 of strain — headaches, sore
 eyes or dizziness — consult a
 specialist.

At your service with years
 of experience and a thorough
 refracting service.

G. F. Hutcheson
 G. F. HUTCHESON
 G. F. HUTCHESON

RAILWAY COLLECTS
 INSTEAD OF PAYING
 PALMER, Mass., Feb. 25 —When
 an automobile driven by John
 Hania collided with the rear end
 of a Canadian National-Central
 Vermont Railway freight train,
 tipping the caboose over with in-
 juries to Conductor P. W. Porter
 and two brakemen, one of whom
 had six teeth loosened, railway
 officials were peevishly expected
 when they found that damage to
 rail equipment amounted to \$1,-
 588.53. So the claims department
 went to work with the result the
 motorist arranged settlement on
 the railroad's claim to the tune
 of \$1,600 for equipment damage;
 one employee received \$4,500 with
 hospital and medical expenses and
 the other two employees, less se-
 riously injured, collected about
 \$500. In addition, the motor car
 was completely demolished.

HOW TO COMBAT
 Rheumatic Pains
 Rheumatic pains are often caused by uric
 acid in the blood. This blood impu-
 rity should be extracted by the kidneys. If kid-
 neys fail, and excess uric acid remains, it
 irritates the muscles and joints causing
 excruciating pains. Treat rheumatic pains
 by keeping your kidneys in good condition.
 Take regularly Dodd's Kidney Pills—for
 half a century the favorite kidney remedy. 1/29

Dodd's Kidney Pills

EXAMINATION
 Fitting and Supplying Glasses,
 Etc.

H. J. MABON
 OPTOMETRIST,
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 Restorer
 A delicately perfumed pre-
 paration which restores,
 strengthens and beautifies the
 hair.

It will restore gray hair to
 its original color, prevents
 Dandruff and stops falling
 hair.

Get your bottle today.
 Price 60 cents.

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 Modern and up-to-date
 ones from a large assort-
 ment of American Trusses
 just received. All sizes and styles
 complete to suit every one.
 Call and have us fit you.

COLDS!
 Prompt and effective relief
 is obtained in coughs, colds,
 chills, sore throat, whooping
 cough and bronchial troubles
 in infant and adult by

MACS AMMONIATED
 BRONCHIAL COMPOUND
 This preparation is com-
 pounded from pure drugs and
 has been thoroughly tried and
 tested. Price 50 cents per
 bottle.

We have a complete line of
 Max Factor Toilet prepa-
 rations always in stock.

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 Mail Orders Given Prompt
 Attention.

When old friends meet they
 usually produce their favorite
 Tobacco. In P. E. I. this is
 very often
 Hickey's Twist
 Hickey's
 Black Twist
 10c Per Fig
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 HICKEY AND NICHOLSON
 TOBACCO CO., LTD., CHARLOTTETOWN.