

# CLARK'S

## COOKED CORNED BEEF

Good cooks know how difficult it is to get good corned beef—and how long it takes to cook it right.

Clark's Cooked Corned Beef is Corned Beef at its best without the trouble and fuel expense of cooking. Free from bone and gristle, it is one of the most economical of meat dishes.

"Let the Clark Kitchens help you"



When you want Excellent Pork & Beans—get Clark's

W. CLARK LIMITED MONTREAL, QUEBEC, CANADA

### Less Income Tax; More Sales Tax; Plan Suggested

REGINA, Dec. 19.—Abolition of taxes on smaller incomes and a wider extension of the sales tax are the chief points in a taxation plan outlined by G. C. Rooke, F. C. A. B. Acc., of Regina. Mr. Rooke says, in an article prepared for the Citizens' Research Institute:

The principle of ability to pay is violated by both the Sales Tax and the Turnover Tax. This is undoubtedly true, and therefore in the event of its adoption as a permanent method of obtaining revenue, it must be operated in conjunction with some form of super-tax upon surplus income. This could be accomplished by using the present income Act in a modified form, so that it would only apply as a supertax on all private income in excess of normal cost of living. We will say for instance that \$5,000 is set as a minimum where such a super income tax starts. It would mean that the most objectionable features under present conditions of the Income Tax Act would be eliminated, and it would obviate the necessity of the handling of returns for all incomes under that figure, which undoubtedly creates the bulk of the work involved in the administration of the Act at present.

A basis for the application of the "Turnover Tax" in conjunction with a "Super Income Tax" might be outlined as follows:

1. Elimination of all provisions of the Special War Revenue Act.
2. Elimination of Income Tax on corporation profits.
3. Elimination of any tax on income under \$5,000, or such other amount as would be considered as a fair minimum cost of living.
4. A Supertax graduated so as to be in absolute accord with the principle of having the ability to pay.
5. The acceptance by the authorities of an affidavit in lieu of a return where an income is below the taxable minimum.
6. The levy of a uniform percentage upon the turnover, or business transactions of every corporation, firm or person. Such tax to be absorbed by each vendor as a business expense.

There will naturally be certain objections to a strict uniform percentage being charged as for instance in the case of brokerage concerns, where if the transactions are arranged by them were taken care of their turnover, the tax might be more than their entire profit. However, such instances requiring certain modifications of a general rule, should be comparatively simple, as compared with the problems encountered in the attempt to carry out the provisions of the laws, which have been in effect during the past seven years in an equitable manner.

One point must be kept in mind if any plan of taxation is to be made permanent, and that is, that any method suggested should not be supplied except with a full knowledge of whether or not it overlaps on present provincial or municipal forms of taxation. It would appear that this is one of the greatest factors in finding a successful solution to the problem, as if the different provinces impose different kinds of taxation, any form of taxation adopted by the Federal Government might easily cause an inequitable situation for both business and the individual in one province in comparison with other provinces.

### Christmas For \$1

Buy a whole carton—24 five-cent packages of Little Sun-Maid Raisins—all for a dollar at Christmas time.

For the children's stockings, and for them to give to their little friends on Christmas Day—THEIR OWN little presents to pass around.

Luscious, healthy, natural sweetmeats, both good and GOOD FOR THEM.

Get the carton now at any store. 24 packages all for \$1—Special Christmas price!

### Little Sun-Maids "Christmas Raisins" 5c Everywhere Had Your Iron Today?

### INDIAN PRINCES' GRATITUDE

In the time of the Indian Mutiny there was formed between two men a friendship which had most happy results, in a little village of Oxfordshire, England. One of these men was an Englishman named Edward Anderson Reade the other was the Maharajah Ishree, of Benares.

In those troubled days Mr Reade had helped the Indian prince very much by his wise counsels. Ishree desired to show his gratitude by conferring some personal favor on his friend, but Mr. Reade would not accept anything of the kind. The Maharajah, however, persisted. Was there nothing he could do to please the other?

Then a happy thought came to Mr. Reade. He remembered the great need of his native village on the top of the Chiltern Hills which had no reliable water supply. So he suggested that the prince should provide a well for the use of the inhabitants. Ishree welcomed the idea. As a resident in India, he knew well what the lack of water meant, and so he could sympathize with the English villagers. He placed at his friend's disposal a large sum of money, and an excellent well was made.

Even this truly princely benefaction did not satisfy the generous Maharajah. He not only paid for the digging of the well; he also provided a fund for keeping it in working order. For this purpose he bought some property in the neighborhood—a field called "Cherry-tree Mead," and house and garden. A "Warden of the Well" lives, rent free, in the house. The garden, too, is his. Cherry-tree Mead brings in sufficient money to keep the well in repair, and to pay the Warden's nominal salary of thirty shillings a year. According to the terms of the gift, the Mead must always contain one hundred and one trees. If one dies it is immediately replaced, and thus the value of the field is maintained.

The well is three hundred and sixty eight feet deep. Its donor and his friend have passed away, but their good work remains. Even in the driest season the supply of water never fails.

### WHY SKYROCKETS RISE

If you could see inside a rocket you would find the lower part of the case filled with powder, a chemical mixture that will burn at an enormous rate and in doing so will produce a very large quantity of gas.

The great heat generated by this burning mixture expands the gas and still further increases its volume, till it is bursting to get out of the rocket.

At the bottom end of the rocket is a hole through which the gas rushes into the air. Now the air at the mouth of the rocket strongly resists being kicked out of the way by the rushing stream of gas; it takes a moment to "get a move on," so to speak. But the gas in the case has not got a moment to spare; it simply must get out, so it kicks hard.

If you had on a pair of roller skates, and held an open umbrella in front of you, you could push it away from you slowly without feeling any resistance; but, if you thrust hard at the umbrella, the air would resist the sudden movement so strongly that you would be rolled backwards on your skates.

That is just what happens to the rocket; the stream of gas spreads out at the mouth of the case and thrusts hard at the air below it and at the rocket above. As the air won't move quickly enough, the rocket must get out of the way. And it does—quickly.

Child a friend in private and praise him in public.

### Cannibal Chief Was Balliol Man

LONDON, Dec. 18.—An amazing story—which may or may not be true—of how three young Oxford graduates were "plucked from the boiling" at the hands of cannibals is related in this week's "Truth."

Three men, who were engaged in missionary work in Borneo, or Papua, were captured by the natives, who trusted them up and prepared to make a feast of them. Three large fires were being started. (Three pots were produced, and knives sharpened, when suddenly there arrived on the scene a huge negro, more elaborately apparelled than the others.)

He was evidently the chief of the tribe. He seemed at first much pleased at the situation says the story, but after examining the captives, he called a palaver, at which it was clear he was objecting to their being cooked.

He silenced the opposition to his views by bludgeoning the dissenters and finally secured the release of the missionaries.

The narrative proceeds: "Then the chief said in good English, with a slight Oxford drawl 'I am very sorry you have been inconvenienced, gentlemen, but all is well now. These warriors will see you safely back to your missionary station, and so, good-byo.'"

"Then he winked at me, 'I'm dressed so differently that probably you do not recognize me, but I recognize you well enough. You were along with me at Balliol three years ago, and of course, no Balliol man could think of eating a fellow Balliol man.'"

### ITALIAN LADY SWALLOWED RADIUM

It is said that Cleopatra swallowed ground up pearls in her wine, but an Italian lady lately swallowed a still more valuable powder in the shape of a tiny particle of radium.

This tiny particle of radium was worth far more than its weight in gold; it was worth five thousand dollars.

Moreover, radium is like a microscopic machine gun; it shoots off minute bullets in all directions, and, as its bombardment would soon have killed the lady, the surgeon who owned the radium operated upon her and succeeded in recovering the valuable powder. Now the lady is suing the surgeon because her life was endangered by the operation!

In that case the radium almost caused a tragedy, but in another case radium has just prevented one. Mr. Gregory, son of Professor Gregory, the well known geologist, fell over a precipice in Tlinton in a dark night, and his position in a clump of bushes was discovered by the light of a wrist compass which had been rendered luminous by radium paint.

Who could have guessed twenty years ago that a speck of rock powder would be able to shoot tiny bullets like a gun and light up the darkness like a torch?

### The Poor Fish

Old Gotrox—What's that! You really mean to tell me you love my daughter for herself, don't you?

Suitor—Yes, sir, but I think I could learn to love you too, in time, sir."

### If Back Hurts Take Salts For Kidneys

Eat less meat if kidney's feel like lead or bladder bothers.

Most folks forget that the kidneys, like the bowels, get sluggish and clogged and need a flushing occasionally, else we have backache and dull misery in the kidney region, severe headaches, rheumatic twinges, torpid liver, acid stomach, sleeplessness and all sorts of bladder disorders.

You simply must keep your kidneys active and clean, and the moment you feel an ache or pain in the kidney region, get about four ounces of Jad Salts from any good drug store here, take a tablespoonful in a glass of water before breakfast for a few days and your kidneys will then act fine. This famous salts is made from the acid of grapes and lemon juice, combined with lithia, and is harmless; makes a delightful effervescent lithia water drink which everybody should take now and then to help keep their kidneys clean.

A well-known local druggist says he sells lots of Jad Salts to folks who believe in trying to correct kidney trouble while it is only trouble.

So genuinely good is its reputation in our Home Provinces here in the East, folks who like good Tea are wont to say: "We use RED ROSE TEA."



The fine quality of RED ROSE COFFEE will please particular people.

Don't crab. Crabs, walking Georgia woman who wondered Cement makers use 14,000,000 backwards can only see where if thieves would get the jewels in pounds of dynamite a year. May her piano found they would. we say their business is booming!


### Santa Claus Headquarters

## Carter & Co., Limited

If you have not yet got all your Christmas Gifts for the adults and the kiddies—folks of all ages and genders—don't defer it too long.

The Gift Suggestions so abundantly presented here "put the joy in Xmas shopping." Our values are so exceptional this year that goods are being bought up faster than in previous years—thus we say SHOP EARLY.

Bear in mind, too, that we have everything for doing up Christmas Gift Parcels including Holly Boxes, (all sizes), Cords, Tags, Seals, Fancy Cord, etc.



Christmas Stationery

A magnificent line at moderate prices in beautiful Xmas Boxes.

### The Latest XMAS BOOKS

To Him That Hath (Ralph Connor) ..... \$1.50

The Country Beyond (Jas. Oliver Curwood) .....

Fair Harbor (Joseph Lincoln) ..... \$2.00

Doors of the Night (Frank L. Packard) \$2.00

If Winter Comes (A.S.M. Hutchinson) \$2.00

This Freedom (A. S. M. Hutchinson) \$2.00

Broken Barriers (Meredith Nicholson) \$2.00

The King's Arrow (Cody) ..... \$2.00

The Just Steward (Richard Dehan) ..... \$2.00

Babbitt (Sinclair Lewis) ..... \$2.00

Charles Rex (Ethel M. Dell) ..... \$2.00

The Shadow of the East (Sheik) ..... \$2.00

Mr. Prohack (Arnold Bennett) ..... \$2.00

Rough-Hewn (Dorothy Canfield) ..... \$2.00

The Breaking Point (Mary Roberts Rhinehart) ..... \$2.00

Robin (Frances H. Burnett) ..... \$2.00

Foursquare (Grace Richmond) ..... \$1.75

The Bells of St. Stephen (Marion Keith) \$2.00

On Tiptoe (Stewart Edward White) ..... \$1.75

Cappy Ricks Retires (Peter B. Kyne) \$2.00

Certain People of Importance (K. Norris) ..... \$2.00

Nobody's Girl (Hector Malot) ..... \$1.75

Bill the Bachelor (Denis Mackall) ..... \$2.00

Judy of York Hill (Ethel Hume) ..... \$2.00

Viola Gwyn (Geo. Barr McCutcheon) ..... \$2.00

Rilla of Inghiside (L. M. Montgomery) \$2.00

Claire de Lune (Anthony Pryde) ..... \$2.00

Postage Paid at Above Prices

### Leather Bound BOOKS

The Poets—Bibles, Catholic and Anglican Prayer Books—Methodist and Presbyterian Hymn Books.

### Girls and Boys SLEDS

Snow Shovels Hockey Sticks Etc., Etc.

## CARTER & CO. LIMITED

### CHRISTMAS STORE

### OPEN EVENINGS

For the convenience of our customers who cannot shop during the day, we will keep our store open each evening of the present week.

Open evenings from now until Christmas.

## W. W. WELLNER, Limited

Grafton Street Since 1868

Jewelers,



COME IN ALSO FINE CHINAWARE

### AND SEE OUR SILVERWARE

AND ALL KINDS OF CHRISTMAS GIFTS

Bargains in Wrist Watches, Gents Pocket Watches, Cuff Links, Brooches, Pearl Necklets, Rosaries, Bracelets, Pendants, etc.

## C. W. PATTERSON

Jeweller

130 Great George Street

### Red Pepper For Colds In Chest

Ease your tight, aching chest. Stop the pain. Break up the congestion. Feel a bad cold loosen up in just a short time.

"Red Pepper Rub" is the cold remedy that brings quickest relief. It cannot hurt you and it certainly seems to end the tightness and drive the congestion and soreness right out.

Nothing has such concentrated penetrating heat as red peppers, and when heat penetrates right down into colds, congestion, aching muscles and sore, stiff joints relief comes at once.

The moment you apply Red Pepper Rub you feel the tingling heat. In three minutes the congested spot is warmed through and through. When you are suffering from a cold, rheumatism, backache, stiff neck or sore muscles, just get a jar of Red Pepper Rub, made from red peppers, at any drug store. You will have the quickest relief known.

### We Gave the Women the Vote

and they unanimously elected

## Our Chief

To represent them in the baking of the whitest and most wholesome bread made throughout P. E. Island. The women and McLeod's Flour are the mainstay of our country.



## McLEOD'S Special

BEST'S CHEAPEST McLEOD'S MILLING

McLEOD MILLING COMPANY STRATFORD

Ask your grocer for "OUR CHIEF" and

"McLEOD'S SPECIAL" The "Flour that Satisfies."

### BRINGING UP FATHER—

—BY GEORGE McMANTUS



WELL—WHAT HAVE YOU GOT THAT'S GOOD TO EAT TODAY?

I DON'T KNOW WHAT IT IS BUT I'LL EAT IT!

BY GOLLY, I WONDER IF HE THINKS I WANT TO LIVE HERE FER AN HOUR!

WHERE'S THE FOOD?

HE TOLD YOU AN HOUR AGO THAT THE PLACE WAS CLOSED!

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