THE CHARLOTTETOWN GUARDIAN

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Editor and Managing Director, J. R. Burnett, F.J.I.
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"The Strongest Memory is Weaker than the Weakest Ink."

WEDNESDAY, JULY 22, 1942.

New Tax Schedules

One criticism in connection with the new income tax schedules has been disposed of by Finance Minister Ilsley in the House of Commons. This had to do with the fact that the percentage of tax increases was proportionately greater on the lower income groups than on the higher income groups. Mr. Ilsley admitted that the figures showed this to be the case, but actually it was of no great significance. For example, he said, if you are taxing a man at the rate of 10 per cent and you raise his income tax by 50 per cent, you have taxed him at the rate of 15 per cent. But if you are taxing a man at 70 per cent and you increase his rate 50 per cent you are taxing him at the rate of 105 per cent, which is impossible and absurd.

What is the right criterion to apply in determining tax increases? Mr. Ilsley argues that it is "expressed as a proportion of what the taxpayer has left this year before the increase takes place. That is to say, each of us has an income, each of us pays a tax under the old rates, and we have left in our hands after paying that tax a certain amount. If when the new and higher rates come along, the increase in the tax which we all have to pay rises in proportion, expressed as a ratio of the amount we have left, then you have effected a real progressive increase. You have increased the tax more on the higher income groups than you have on the lower income groups. That is the fairest criterion, and I think the generally accepted one."

Mr. Ilsley submitted tables showing this policy had been followed, though not in every detail. For example the single taxpayer with an income of $1,500 has had his tax increased by $30, and the married taxpayer with the same income by $34. In the main, however, the Government has endeavored to increase the tax "more on the single man than we have on the married man, and still more than on the married man with children."

Russia's Navy

With the Japanese in the Aleutian Islands, constituting a threat against Siberia, and with the operations of the Black Sea fleet hampered by the fall of Sevastopol, a statement in Soviet Russia Today by Jan Klarin is of unusual interest. He says the Red Navy includes three old 23,000-ton battleships, built thirty years ago but "completely modernized," with a speed of 23 knots and formidable armament; a new addition will be a battleship of 35,000 tons, mounting nine 16-inch guns, 12 six-inch guns and many smaller guns, with four aircraft. Her keel was laid in Leningrad three years ago, and it is expected she will be launched this year; her speed of thirty knots is equal to any battleship afloat. There are at least three large aeroplane carriers. The cruiser strength is put at ten, six of them old, but these have been modernized and they are equipped with twelve torpedo tubes. The newest cruisers are heavily armed, very fast and carry aeroplanes.

Russia is particularly strong in destroyers, having had at the beginning of the war more than Italy, Germany or France. They are comparatively new and highly efficient. The undersea fleet is thought to be "the biggest and most powerful in the world." Submarines of all types are included. There are more than 250 small, swift torpedo-boats in service.

The Hong Kong Inquiry

A study of Order-in-Council P. C. 1160, Feb. 12, setting up the Hong Kong inquiry under Mr. Commissioner Duff makes several things clear. One is that there is no mention of holding the inquiry in any other manner than that laid down in the "Act Respecting Public and Departmental Inquiries," Chapter 99, Revised Statutes of Canada, 1927.

A careful study of the Act under which the Commissioner was to perform his duties makes it clear that it was to be a public inquiry.

On March 2 Order-in-Council P. C. 1639 was passed at the request of Mr. King, and under the War Measures Act, to give a Commissioner inquiring into matters dealing with the armed forces of Canada the power "to enforce any order made by him concerning any inquiry, held in camera."

But when the Commissioner is through acting as a Commissioner both he and the Commission cease to exist.

So with the end of the Commissioner's work his powers end.

The Commissioner even under the Order-in-Council quoted by Mr. King's Government counsel, has no further powers at the death of the Commission.

But beyond the legal aspect of the case, says the Globe and Mail, there is the important fact that the Prime Minister of Canada is the one who is to exercise his judgment as to whether the Drew letter should be tabled. To hide behind the gown of a Commissioner and then ask the Government counsel to take the onus is, at least, unbecoming of a Prime Minister and unworthy of a public man. The decision as to whether a document is to be tabled or not is for the head of the Government, not for a Government counsel.

As to the Drew letter itself, it has been read not only by every daily newspaper editor, since the 7,500-word summary was laid down in the newspaper offices by The Canadian Press, but it was read by city editors, desk men, even copy boys. And it was certainly read by men on the linotype machines as well as by proofreaders.

The document is of highest importance. But there is nothing in it which will help the enemy. Quite the reverse. For it reveals a shocking state of affairs in the training and despatch of men to Hong Kong. It is of real aid to the enemy if the Drew letter is not revealed to the public of Canada. For to continue the training and despatch of troops under the same General Staff which handled the Honk Kong expedition will do injury to Canadians, not to the enemy.

—EDITORIAL NOTES—

Whether we realize it or not we are swiftly and surely tending toward an autocratic bureaucracy.

* * * *

Mr. G. H. Cassleden, C.C.F. M.P. seems to think that the Soldiers Settlement Commission is but another name for Jew.

* * * *

Pilot Sergt. Brian Filliter who is now reported a prisoner in Germany is an old West Kent St. boy. His brother Dick is a lieutenant in the Highland Brigade.

* * * *

It will soon be no distinction being in the Rogues Gallery, seeing we are all to be fingerprinted and photographed, soldiers and civilians alike.

* * * *

Stocks of evaporated whole milk held by or for manufacturers on July 1 totalled 16,480,538 pounds as compared with 9,464,555 on June 1. Stocks held by wholesale grocers are estimated at 12,060,400 pounds compared with 8,621,159 on June 1.

* * * *

On orders from Hitler, shipping companies in Spain and Portugal have abandoned New York as a port of call and have substituted instead Baltimore. Looks as if the Nazis are laying plans to attack the north part of America.

* * * *

Only millionaires or Government representatives are able to take trans-atlantic voyages these days. Pre-war rates from here to Europe ranged from $50 to $130. The prices as recently submitted to Canadians in England wishing to book passage were given as third-class from Lisbon to New York, $1,300 and first-class $2,500. Even as recently as April the normal rates have been from $420 to $450, but now the sailings are so few, the berths are at a premium.

* * * *

General Ulysses Simpson Grant, American soldier and statesman, died this date 1885; brigadier general in the Civil War and minister of war in Johnson's presidency; was elected President in 1868 and re-elected in 1872; reduced the national debt but himself experienced financial misfortune which the publication of his Personal Reminiscence remedied: "I believe that our Great Maker is preparing the world, in his own good time to become one nation, speaking one language, and when armies and navies will no longer be required.

* * * *

Breaking up the home, the Nazis have discovered, is not economical. At the outbreak of the war they established mass feeding and are now abandoning it. The Reich press recall that the system of mass feeding was tried out in German cities during the final months of the First World War and proved not only unpopular but also uneconomical. The psychological aspect of the problem is especially stressed by critics of the community kitchen system. They argue that the pre-war-trained housewife had been taught to extract more calories and evolve more palatable dishes out of the materials at her disposal than came within the range of public chefs.

* * * *

Britain's population between the ages of fourteen and sixty-five, roughly corresponding to the limits of industrial employment, is 33,000,000. Of that number, 22,000,000, or 66 per cent are in the armed forces, civil defence, or industry. The remaining 11,000,000 include the millions of married with fulltime domestic responsibilities; all who are lodging evacuees or industrial workers; children still at school who have passed their fourteenth year; men and women doing voluntary work of many kinds, including the Women's Voluntary Service; and, of course, all who are incapable of work. If the total of the voluntary and other occupations, not classed as employment, is brought into account, the number of people not directly enlisted in the national effort becomes far less than 11,000,000.

* * * *

Rt. Rev. Geoffrey Fisher, Bishop of London, recently announced the formation of a joint standing committee to link efforts of the Anglican, Free and Roman Catholic churches in social, economic and civic spheres. In a broadcast the bishop said that the committee of which he is chairman planned to seek co-ordination in the work of the churches in "the large area of common ground without raising the ultimate question of church order and doctrine which divide us." He said the committee was formed of two existing organizations —"religion and life," a joint enterprise of the Anglicans and Free Churchmen and "The Sword of the Spirit," a Catholic body. The committee's manifesto, which the bishop said was "not an official pronouncement of any of the churches concerned," suggested that "if Christian people are to fulfil their civic responsibilities in a Christian spirit they must think out and proclaim Christian principles by which all social conditions and political policies are to be judged . . this they can do without disturbing their own denominational loyalties." He described the forming of the committee as an event unique since the Reformation and declared it was "a new thing in English religious history."

NOTES BY THE WAY

According to the Washington newspapers it will soon become necessary to remove all seats from buses and street cars to facilitate transportation in the nation's capital. Looks like the men will have to stand up right beside the women now. — Keene Sentinel.

There is no reason why the Dionnes should not be taught a facility in the English tongue. Oliva Dionne and his advisers are not bigger than Ontario law and the Dionnes should have the same impartial educational treatment accorded all other nationalities.—St. Catharines Standard.

This is a good time for those in Summer cottages to know that the daddy-long-legs is known in different parts of the world as harvest spider, pasudo-spider and shepherd spider, yet it is not a spider at all, but a relative of scorpions and crabs. —St. Thomas Times-Journal.

The familiar phenomenon of North American opinion is now clear again. Having risen to a wild state of optimism a few weeks ago because the Japanese lost some aircraft carriers, it has now sunk down to something like 70 degrees below zero because of the disasters in Africa. One knew this would happen. It always does. But what makes us on this continent more mercurial than the people of many other places — the British, for instance, and the Germans and the Chinese — it is difficult to say. Some scientist may be able to prove in time that there is a nervous tension in the air of America, a kind of subtle human electricity which acts upon the human spirit. But it may be that the explanation of the great American disease of jitters is purely synthetic, man-made and recent. It may be due entirely to the fashion of our life and the constant parade of sensation. Day after day, hour after hour, we are assaulted by movies, radios, magazines and newspapers. Acting and reacting on one another the emissions of these several organs create a constant state of excitement; whereas a more primitive people hearing little news, or at least hearing only one story and not a continual conflict of stories and a constant clash of news, goes along quietly. — By Bruce Hutchinson in The Victoria Times.

The Germans are executing so many nationals in occupied countries, the Ottawa Journal wonders what will happen Germans caught outside their country when the Axis Powers are smashed, as they will be. It raises an interesting question. Fealty to Hitler through fear will last just so long as the German people find that forsaking Hitler will be the easier way out. —St. Catharines Standard.

It is a rule of the Bank of England that every employee must sign his name in a book on his arrival in the morning, and, if late, must give the reason. Fog is given as the chief cause of tardiness, and the first man to arrive late writes "fog" opposite his name, and those who follow write "ditto." One day, however, the first late man gave as the reason. "Wife had twins." Twenty other late men mechanically signed "ditto" underneath! — Exchange.

When you feel the urge to go fishing, and you'll never go fishing unless you go fishing, head your car back into the country and pull up alongside some field where a farmer and his family are working. Park your rod and bait in a corner of the fence and ask for a hay fork. And brother, you'll come back home at night and feel better than a two-year-old. — Transon Courier-Advocate.

American troops are now scattered in every corner of the globe. They stand guard in Hawaii, Midway, New Caledonia, and Australia in the Pacific. They are part of armies in India, Eritrea, Syria and Egypt. They are gathering in impressive numbers in Iceland, Ireland and England. Our responsibility grows. The challenge to our armed strength grows more real. So far America's armed forces have performed creditably. This nation is confident they will now help to turn the tide on the historic desert sands of Egypt.—Watertown, N.Y. Times.

It is as inevitable as the day following the night that a unified command among the United Nations must be created. Are we going to wait until disaster and the black hour forces us into a unity or are we going to be intelligent and make use of the experience of the last war which is directly applicable today? Countless lives and ultimate victory depend upon the use of intelligence, not catastrophe, to show the way. And immediately, before more damage has been done. — Providence Journal.

If a group of practical business men were authorized to check all public expenditures and eliminate those that are unnecessary there can be no doubt that very large sums now being misapplied could be turned into the war effort. If such a group were permitted to institute economies in public departments at Ottawa precisely as they would do in their own business affairs the public would have some assurance that they were getting dollar for dollar value for their tax payments. — Montreal Gazette.

Mr. Humphrey Mitchell, donning the doubtful robes of prophecy, says he thinks the war will last 10 years. This reminds us of something that happened just 24 years ago, almost to the day. In the early Summer of 1918 Sir Robert Borden, Prime Minister of Canada, went to London to attend a meeting with the British Government and to plan the future strategy of the war. At this meeting, Sir Robert relates in his memoirs, it was decided to organize the supreme attack on the Germans for the Summer of 1919. All the statesmen and soldiers present agreed that nothing final could be attempted in 1918. In that year it would be possible only — and extremely difficult — to hold the Germans, to avoid defeat. Less than six months after the London meeting the Germans had surrendered. — Vancouver Sun.

—Sir:—I was interested to read Mr. S. A. Stallebrass' letter in the Times about a small bunch of grapes fetching 9s 6d in a London kiosk and his complaints of wastage of fuel and growers not doing their bit. He might like to know that vines are only planted against the walls of the glass houses and that the space between the two walls is filled with tomato plants. The heat is only turned on when the plants are ready for their final quarters. Therefore, no fuel is wasted, the grapes ripening if anything after the first truss of tomatoes. —Letter to London Times.

PUBLIC FORUM

This column is open for the discussion by correspondents of questions of interest. The Charlottetown Guardian does not necessarily endorse the opinions of correspondents.

LETTER FROM SCHOOL PRINCIPALS

Sir:—The proud distinction has been offered the public schools of Charlottetown to officially open the new campaign for the sale of Canada's 25c War Savings Stamps. It is the wish and earnest request of the undersigned School Principals of Charlottetown that every scholar of the public schools be present at the official opening of the sale on Friday evening of this week at seven o'clock at the Market Square—and as many as possible be prepared to buy one or more stamps to help Canada's war effort.

We are, Sir, etc.,
HERBERT W. YEO,
Principal West Kent School
HERBERT N. MURPHY
Prin. Queen Square School
C. FRED HINE
Prin. Prince Street School
SISTER of the RESURRECTION
Prin. Rochford Square School

Message From Ristelheuber

(News, Toronto)

Speaking in the House of Commons on Canada's national holiday, July 1st, the Prime Minister answered a question of T. L. Church, K.C., Member for Broadview. Mr. Church asked whether, in view of the statement of Pierre Laval, head of the French Government that he "desires to see a German victory because of the red peril" the Canadian government would give consideration to the immediate closing of the office in Ottawa of the minister plenipotentiary of the French Government of Vichy?

The Prime Minister answered that they would not: "I might mention what I said a few days ago, in this house, that the representation of Canada at Vichy is a representation to the people and country of France, not a representation to any particular government, and there is no evidence whatever that the statement made by Laval represents at all the sentiment of the French people."

So on the eve of France's national holiday, July 14th, our reporter called the Ottawa office of the minister plenipotentiary from "the people and country of France" to ask a Bastille Day message for the people of Canada, representative of the sentiments of the French people.

Mr Rene Ristelheuber said he had no message.

He said the only thing he could say was that the day would be "a day of mourning; we will have a mass for the dead of the war and we will have a day of thanking of our Father and but I am not able to say anything more."

Mr. Ristelheuber did not feel that he should give the people of Canada a message comparable to the Bastille Day message Mr. Roosevelt had broadcast to the people of France that evening. He said he had not heard the message and knew nothing of it.

The reporter gave Mr. Ristelheuber Mr. Roosevelt's message to the great words: "Liberte, fraternite, egalite!"

Mr. Ristelheuber said he had no such message for the people of Canada. He said again that he had not heard the Roosevelt message and knew nothing of it. He said that France—"as you know — is in mourning now and it is difficult to express anything but hope."

What hope, Mr. Ristelheuber did not care to say. He said it must be understood that the day was not now a holiday recognized in France. It would not be celebrated as a fete day. Therefore he thought no message would be better.

Tax Collections

(Sydney Post Record)

A change in the procedure of collecting income taxes designed to ease the burden of taxpayers who otherwise would have money tied up for perhaps a year through payment of refundable portions of their taxes is said to be under consideration at Ottawa. By the terms of the recent budget, one-third of the compulsory savings was to be collected by the employer, whether or not the taxpayer was able to make a total through mortgage payments, life insurance premiums, and superannuation payments which would wipe out entirely the compulsory savings portion of his tax. The change contemplated by the Revenue and Finance Departments would remove the clause making collection of one-third of the compulsory savings obligatory on the employer, providing the employee can show that insurance and mortgage payments more than balance the amount required for compulsory savings.

The injustice of the present system is readily apparent. Taxpayers will find it difficult enough to make the regular payments, without adding an amount by the deduction of one-third of his compulsory savings which he may not be actually required to pay, if his other forms of savings, by mortgages and life insurance, total an amount in excess of ten per cent of his income. There was nothing to indicate when this one-third would be refunded, but another regulation says that personal returns for 1942 income need not be made until September 30, 1943. If there is provision in that form for a claim of overpaid compulsory loan it would be 1944 before a refund could be secured on overpayments made in the latter part of 1942. The excuse of Ottawa departmental officials is that representatives of the employers declared they could not undertake the responsibility of adjusting each individual case, and that they had asked for a general order such as has been made. The viewpoint of employers can be understood. Their accounting departments are already doing a vast amount of work for governments, and one can sympathize with their unwillingness to take on further burdens.

But if the proposed change is adopted, it will free the employers of the responsibility of investigating individual cases, and will ease their burden to that extent. From a commonsense point of view, also, it would bring justice to the taxpayer, and would save an enormous amount of accounting and refunding by the Department of Revenue, when the time came for the return of these taxes which were not in the first instance collectible.

Feed Stuffs Defined

The following are the official definitions of Feeding Stuffs as defined by regulations just issued by the Minister of Agriculture.

Blood Meal is ground, dried blood.

Feeding Tankage is the wet-rendered (tanked under live steam) and/or the dry-rendered residues from animal tissues, suitable for animal feeding and containing not less than 50 per cent of crude protein. It may contain not more than 35 per cent of blood. If it bears a name descriptive of its kind, composition or origin it must correspond thereto.

A product otherwise as defined but containing less than 50 per cent of crude protein shall be designated Feeding Meat and Bone Tankage provided that nothing shall be recognized as Feeding Meat and Bone Tankage which contains less than 40 per cent of crude protein.

Meat Scrap or Meat Meal is the dry-rendered and/or the open-kettle-rendered residues from animal tissues, suitable for animal feeding, and containing not less than 50 per cent of crude protein. It shall be free from blood except in such traces as may occur unavoidably in good factory practice. If it bears a name descriptive of its kind, composition or origin it must correspond thereto.

A product otherwise as defined but containing less than 50 per cent of crude protein shall be designated Meat and Bone Scrap or Meat and Bone Meal, provided that nothing shall be recognized as Meat and Bone Scrap or Meat and Bone Meal which contains less than 40 per cent, of crude protein.

Feeding Bone Meal is the dried, ground product containing over 10 per cent of crude protein, free from objectionable odour, palatable and otherwise suitable for animal feeding, obtained from undecomposed bones which have been cooked to remove excess fat and meat.

Feeding Steamed Bone Meal is the dried, ground product containing not more than 10 per cent crude protein, free from objectionable odour, palatable and otherwise suitable for animal feeding, obtained from undecomposed bones which have been cooked with steam under pressure.

Bone Char or Bone Black is the product obtained by charring bones in closed retorts.

Farming Under The Guns

(Margaret Thursby in the BBC Bulletin)

I have a farm near Dover. The land and the village belong to my eldest son. His ancestors have lived in this part of the world since the days of William the Conqueror, nearly 900 years ago.

We live in Ringwood, a little village near Dover. It is a real farming village, with a lovely old church, a blacksmith shop, village store and cottages for the farm laborers. The only other buildings are farm buildings. The village has a Tithe barn (in which in olden days they came and took one-tenth of what you grew instead of making you pay taxes. There is the granary and a windmill where we grind corn for ourselves and neighboring farmers. In fact, you couldn't imagine a more peaceful looking place. It has not changed much since the war, except there are no large stacks in the village because of incendiary bombs, and there are lots of road blocks and barbed wire.

But farming life goes on. We have a mixed farm of about 500 acres. There are 50 cows—pedigree Guernseys and Redpolls, 300 sheep, some chickens, ducks, pigs, and a lot of arable land — more than before the war as they've asked us to plow up a lot of grass. We've done that and also we've plowed up some down land that used to grow nothing, and on it we are now growing a grand lot of wheat.

I have a wonderful farm manager, bailiff we call it here. His name is Mr. Pittcock. We only have one man military age. The rest are old and they work hard and long. It's not just straightforward work either.

The other day one worker was only just missed by a bit of shell weighing 12 pounds. Another was machine-gunned. All the men are often on duty at night, as they are either in the Home Guard or they fire-watch. Sometimes they are kept awake at nights by bombs but they all turn up in the mornings. Then I have two land girls and a boy who has just finished private school.

Sometimes I watch the convoys go up the Channel and they look so lovely. It often means when you see them that they will begin shelling from the other side. But convoys are lovely to watch. But I must watch where I'm going—there are pylons and enormous posts in all the fields to keep the enemy from landing, and it's not funny if you get caught between two iron posts with a disc harrow on behind. Then I have to go around some bomb holes, and bombs make an awful mess; then around the most frightful barbed wire entanglements.

I realize it would be tough on the Germans if they came. But it's tough on the farmer now.

I drive the tractor and I am getting a bit better though not expert yet. It's grand work though sometimes very hot and sometimes very cold. My first day I wore riding breeches, two pairs of woollen stockings, fur-lined boots, two sweaters, a sweat shirt, a big overcoat and scarf. I've still got a stiff neck from the east wind. I begin work at 7.30 a.m. after having had breakfast, not earlier now because we have double daylight saving. I work until 12.30, an hour off for lunch, and then—well it depends. Mr. Pittcock, the bailiff, says, "Are you going to step early today?" He means 6 o'clock. After that overtime begins.

On my first day I did not consider 6 o'clock early. I had done 9 1-2 hours. But the seeds had to be got in and the others were still working. Luckily it was dark by 8 o'clock so we all had to stop. Now it stays light until about 10.30. But I usually work 10 or 10 1-2 hours.

I very seldom hear the sirens, though they go often enough. My tractor makes too much noise, but I do hear the shelling or bombs, of course. But one couldn't take cover or there would be no work done. One day I looked up and saw so many planes over me, I had heard nothing so I thought they were gliders. I was certainly relieved when I saw they were our side going to give the Germans something to think about. It was a grand sight. It's grand at night, too, when you see the sky all lit up when we're raiding the French coast.

Our life is not without its brighter moments. There was the day when I was going up and down and I saw some soldiers carrying a stretcher. "Too bad," I thought, "that man has been hurt on manoeuvres." I went on and saw a soldier rush towards me. He dropped down on the edge of a bank and aimed his rifle. I was scared. I thought, "This is a crazy man and he probably shot the man I saw carried away and now he's going to have a shot at me." Then suddenly soldiers appeared from all directions and the shooting began. Blanks, of course, thank goodness. I was in the middle of their battlefield—in no man's land—I felt a bit surprised. But it was a good battle.

Then there was the day when we heard a bang. The cows were being milked. We have an electric milking machine. Suddenly all the cows looked around. They weren't being milked any more. We had to finish them by hand.

Keep Minard's in the home.

WORDS OF CHALLENGE

"We shall not rest until all the victims under the Nazi and Japanese yoke are freed. We shall fight for a complete peace as well as a complete victory." — Henry A. Wallace, Vice-President of the United States.

CANADA PROVINCE OF PRINCE EDWARD ISLAND

IN THE PROBATE COURT

The 21st day of July A. D., 1942

In re Estate of Hammond Hooper late of South Milton in Queens County in the said Province, Retired Farmer, deceased, testate.

To the Sheriff of the County of Queens County or any Constable or literate person within the said County

GREETING:

WHEREAS upon reading the petition on file of Gerald Hooper of South Milton aforesaid, Farmer, Frederick Hooper of the same place, farmer, and Elsie Hooper of the said South Milton, single woman, the executors of the above named estate, praying that a citation may be issued for the purpose hereinafter set forth: You are therefore hereby required to cite all persons interested in the said Estate to be and appear before the Judge present at a Probate Court to be held in the Court House in Charlottetown in Queens County, in the said Province, on Wednesday the 26th day of August next coming, at the hour of eleven o'clock forenoon of the same day to shew cause if any they can why the Accounts of the said Estate should not be passed and the Estate closed as prayed for in said petition and on motion of R. R. Bell, Esq., Proctor for said Petitioners.

And it is hereby ordered that a true copy hereof be forthwith published in some newspaper published in Charlottetown aforesaid once in each week for at least four consecutive weeks from the date hereof and that a true copy hereof be forthwith posted in the following public places respectively, namely, in the hall of the Court House in Charlottetown aforesaid, at or near The Royal Bank of Canada in Charlottetown aforesaid, and in front of the Hall in Milton in Queens County aforesaid, so that all persons interested in the said Estate as aforesaid may have due notice thereof.

WITNESS His Honour Harold Leonard Palmer, Judge of the said Probate Court at Charlottetown aforesaid, the day and year first above written.

By the Court,
(Sgd.) MURIEL C. LOWTHER,
Registrar.

(SEAL)
7-22-29-8-5-12.

CANADA PROVINCE OF PRINCE EDWARD ISLAND

IN THE PROBATE COURT

The 21st day of July A. D., 1942.

In Re Estate of Francis McGaugh late of Souris in Kings County in the said Province, Retired Farmer, deceased, testate.

To the Sheriff of the County of Kings County or any Constable or literate person within said County

GREETING:

WHEREAS upon reading the petition on file of Francis Grimes of Souris aforesaid, Mail Courier, the executor of the above named estate, praying that a citation may be issued for the purpose hereinafter set forth: You are therefore hereby required to cite all persons interested in the said Estate to be and appear before the Judge present at a Probate Court to be held in the Court House in Charlottetown in Queens County, in the said Province, on Tuesday the 25th day of August next coming, at the hour of eleven o'clock forenoon of the same day to shew cause if any they can why the Accounts of the said Estate should not be passed and the Estate closed as prayed for in said petition and on motion of Arthur F. McQuaid, Esq., Proctor for said Petitioner.

And it is hereby ordered that a true copy hereof be forthwith published in some newspaper published in Charlottetown aforesaid once in each week for at least four consecutive weeks from the date hereof and that a true copy hereof be forthwith posted in the following public places respectively, namely, in the hall of the Court House in Souris aforesaid, at or near the store of Matthew & McLean, Limited, in Souris aforesaid, and at or near the store of The J. J. Hughes Co., Ltd., in Souris aforesaid, so that all persons interested in the said Estate as aforesaid may have due notice thereof.

WITNESS His Honour Harold Leonard Palmer, Judge of the said Probate Court at Charlottetown aforesaid, the day and year first above written.

By the Court,
(Sgd.) MURIEL C. LOWTHER,
Registrar.

(L.S)
7-22 29-8-5-12.

What a Life!

Poor Hazel takes the lonesome trail,
No partner to befriend her—
Perspiring never daunts a male,
But Hazel's an *offender!*
Bath tonight with LIFEBUOY
FROM HEAD TO TOE —IT STOPS B.O.

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Dernys Petal Tone Sun Tan Oil — — — — — 25c and 50c
Noxema Sun Tan Oil 30c bot.

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