

# FULL REPORT OF PREMIER STEWART'S

(Continued from page 1)  
Legislation.  
First period (Liberal) ..... \$20,999  
Second period (Cons.) ..... \$17,411

Miscellaneous Grants  
First period (Liberal) ..... \$10,126  
Second period (Cons.) ..... \$13,781

Paupers.  
First period (Liberal) ..... \$3,710  
Second period (Cons.) ..... \$3,684

Uplift of Provincial Building  
First period (Liberal) ..... \$6,146  
Second period (Cons.) ..... \$5,056

Registry Offices.  
First period (Liberal) ..... \$7,426  
Second period (Cons.) ..... \$6,992

Total Ordinary Expenditure as Shown by the Public Accounts:  
For the first period (Liberal) ..... \$2,009,518  
Same, during period of the present Government ..... \$2,138,313  
Leaving a difference of \$128,795.

That is the total increased expenditure of the present Government during the three years over the preceding period.  
The total expenditure for the same years (1924, 1925 and 1926) on Education alone was \$843,504.  
Total expenditure during Liberal period, \$726,996.

Of an increase during the past three years over the preceding Liberal period in expenditures due to cost of Education of \$116,508.  
On Agriculture the total expenditures over the three-year period of the present Government were \$107,153.

Total expenditures during the preceding Liberal period, \$38,552.  
Or a total increase of expenditures in the Department of Agriculture during the regime of the present Government over that of its predecessors of \$23,651.

Uncontrollable Expenditures.  
I want to refer to what I have said before in regard to uncontrollable expenditures. The increase in uncontrollable expenditures, I submit, is not extravagance. Would the Leader of the Opposition say that we should reduce the expenditures for Education? That expenditure is made up practically altogether of payment of teachers' salaries and the cost of paying the professors and others at the Prince of Wales College. Would my hon. friend say that we should reduce the teachers' salaries and reduce the salaries paid to the professors at Prince of Wales College? That expenditure is uncontrollable, and for a reason which I have explained in this House before on more than one occasion, because a greater proportion of teachers of the higher class are now engaged in our schools. That is automatically increasing from year to year the cost of Education.

Take the increased cost in the Department of Agriculture. I have already explained that, many times. That increase, as you know, Mr. Speaker, was made necessary because of the withdrawal and discontinuance of the Federal grant for agricultural education. This province for many years had been receiving a Federal grant of \$30,000 or more, and while receiving that grant the service in the way of agricultural education had been built up to a certain standard. It was not to be thought of, that when that grant was discontinued we should discontinue altogether that public service. That would be to lower the standard of our work in con-

nection with its most important industry. Consequently it was necessary to expend some additional provincial revenue to keep that service up, and that caused the increase in the expenditure in the Department of Agriculture.

What the Figures Show  
Apart from those two necessary increases, in the departments of Education and Agriculture, what do we find? We find that our average yearly expenditure has been over \$1,000 less than that of our predecessors during their period. It seems to me that that alone should very fully dispose of this charge of extravagance. (Applause.)

As I said before, it is very easy to make a charge of extravagance; it is quite another thing to substantiate it. These figures are the only means by which we can prove the truth or otherwise of that assertion. Here we have the proof that in those departments the expenditure was absolutely uncontrollable, where a reduction could not be made without injury to the people of the province, our expenditures exceeded those of our predecessors. But in all those departments of public service where it was possible to cut down expenditures by practicing rigid economy, we expended, as the Public Accounts show, less than they did during the terms of those three years.

Permit me to give a few further comparisons.  
In Public Works we expended in all ..... \$350,701  
Liberal expenditure in same period ..... \$356,952  
Or a reduction of aver \$6,000 during our period.  
On Falconwood we expended ..... \$315,906  
They expended ..... \$341,522  
These are departments where economy could be practiced. We see the result.

Provincial Treasury.  
Take the Provincial Treasurer's office—that is the office concerning which we listened to so much declamation previous to 1919, those of us who were privileged to be in the Legislature at that time. We heard it said by the Liberal who were then in Opposition that if they were in power they could save enough in this department by discharging useless officials, to pay the teachers all they needed by way of additional salaries. What do the figures show? Here they are: Expenditure in Provincial Treasurer's Office during our period ..... \$33,711  
They expended, in the same period ..... \$48,093  
In Legislation they expended over \$10,000 more than we did in the three years.

On the Provincial Building—even that small item, a place where economy can be practiced, nevertheless—we expended ..... \$15,165  
They expended, in the same period ..... \$18,439  
Lars more a year than we did.

Here we have the opportunity of analyzing the criticisms of our hon. friends, and we have the evidence of their correctness or otherwise. Their charges of extravagance have been made again and again in this Legislature. It has been heard, and we see just how much truth there is in all their statements when we consider them in the light of the facts and figures which are authentic and correct. (Applause.)

Comparison in Liabilities.  
I shall deal now with the Liabilities of the Province. I will again refer to the report of the Provincial

Auditor. As a preliminary I will simply read over the figures showing the liabilities to December 31st of each of the years commencing with 1919.

On Dec. 31st, 1919, the liabilities of the province were  
\$1,198,882  
31st Dec. 1920 ..... 1,176,269  
31st Dec. 1921 ..... 1,277,839  
31st Dec. 1922 ..... 1,397,060  
31st Dec. 1923 (last year of Liberal regime) ..... 1,714,919  
31st Dec. 1924 ..... 1,875,323  
31st Dec. 1925 ..... 2,648,517  
31st Dec. 1926 ..... 2,030,424

An analysis of these figures shows:  
That from the 31st December, 1919, until the 31st December, 1923, the Liberals increased the liabilities by \$516,031.  
Or an increase per year of \$129,008.

From 31st December, 1923 to 31st December, 1926, the three year period of the Government, the liabilities were increased \$325,511.  
Or an increase per year of \$108,503.

So that the yearly increase in the liabilities of the province over their four year period averages over \$20,000 a year more than our increase over our three year period.

I know my hon. friend will say again, "We are not responsible for the year 1923; we were only there during that year; and you paid a great many bills and did a great many other things that you did not have done." I think we have discussed the payment of those bills often enough. We paid no bills that we did not consider were legitimate bills. We paid none that we felt we should not pay except to save the reputation of this province. (Applause.) We paid no bills except those bills which these gentlemen should have paid if they had remained in office, and if they had conducted an efficient and honest government.

Highway Account.  
These liabilities as I have read them include the borrowings on Highway account. I remember being in this House when upon delivery of the Budget that borrowing was not considered a part of the liabilities of the province. They were left out of consideration, and the argument was that because there was a sinking fund provided which was quite adequate to pay those borrowings as they came due, they were therefore not a liability in the ordinary sense and should not be included. We always taken a different ground. We said that these were liabilities and that they had to be paid; that even with the sinking fund as we have placed it today, in a proper condition and with the money actually in the sinking fund, nevertheless these borrowings are part of the liabilities of the province.

I know what my hon. friend will say, if one can analyze at all the figures he has submitted from time to time in the House, though he has submitted so many different figures that I must confess it has been very difficult for me to follow him; but so far as they can be followed, he is charging the borrowing for highway expenditure for the year 1923 to the present Government. Of course, he will argue; "Well, you made the loan." Yes, but we made the loan to pay the debt. As a matter of fact we did not make that loan at all in the strict sense of the word, but we shifted it from the bank, we merely borrowed it from the bank, and we found that debt owing to the bank, and it was owing to the bank for an attempt at work which they did before the month of July of the year. We all remember very well—it is very recent history yet—how these gentlemen, in a huff at the way they were defeated, threw down the work on the very next day after the election. They deliberately discontinued the road work after it was begun, and they held office until it was so late that it was impossible for us to do any part of that work during the remainder of the year. As a consequence, a great deal of the road work of that year was wasted. Many of the roads required more material and more expenditure than if they had never been touched, to put them in condition in the following year.

Liberal Liabilities.  
We come to the responsibility for the loan of 1923. I think the question is very simple. The statement stands as I have quoted it, that during their period of power they increased the liabilities by \$516,031, and that during our time we increased the liabilities by \$325,511. But there is this further interesting fact to be noted: that while they increased their period \$450,000, the total increase in their liabilities was \$516,031; or in other words, a total increase of \$66,031 more than their borrowings. Taking their own argument, leaving the highway borrowing, the loan for highway improvement of \$340,000. We increased the liabilities \$325,511. In other words, if we leave out in this case the highway borrowings, we improved the situation, we decreased the liabilities of the Province, almost \$14,500. Which is the better showing? (Applause.)

We have heard all this noise, all this shouting about the extravagance of the present Government, and who does it amount to? It was so alarming, so appalling, that in a very short time, it was prophesied that this province would be ruined. And there is the result. Which Government has made the greater progress towards ruin? Who has precipitated the most alarming, the most appalling situation, in the light of those figures which are taken directly from the Public Accounts of the Provincial Auditor, and properly so—has the utmost confidence?

We have heard a great deal of talk about surpluses, especially in recent years. But there is this rather curious situation, which is difficult to explain or understand, at

but true, nevertheless, as proven by the reports of the Provincial Auditor and the Outside Audit from year to year: that while these gentlemen who had control of affairs from 1919 until 1924 boasted of surpluses—modest, it is true, and their boasting was correspondingly modest—nevertheless, in the face of the surpluses, they increased the liabilities of the province apart altogether from highway expenditure!

Liabilities Reduced Under Present Government.  
We have had deficits, and we have admitted them. We have been quite frank about it; there was nothing to conceal. But at the end of three years we have improved the financial situation of the province. We have reduced the liabilities. I do not think there could be any better illustration of the fact that there are very many ways of making a surplus. We have seen our friends, during their term of office, make "surpluses" by leaving certain classes of taxes uncollected and carrying them over to the next year; we have seen them putting it into current revenue, and so on; but when it comes to the final analysis, when the official report of the liabilities of the province is examined, that is, the surplus, you all their "surpluses" are really an increase in liabilities over and above the amount borrowed for highways.

We admit, as I have said before, that we have gone into debt; but we increased it only on one account; that is, the highway improvement. We have increased it as we said we might increase it in our platform when we went to the country in 1923. We stated in that platform, that we would not borrow except for permanent improvement, and I want to say tonight that I can state in that regard, as in many others, we have kept our pledge to the people. (Applause.) We have borrowed to complete this program of highway improvement, but we have carried it out and completed it in a very different manner from the way in which it was carried on up to 1923 by our predecessors. I say we have kept our pledge, because the money expended on highway improvement which is charged to this province was for purposes of permanent work, on canals, bridges, and work of that nature.

We have done that; we have completed the highway improvement; and, notwithstanding that, as I have shown by the Public Accounts, we have not increased the ordinary expenditures. We have made an improvement in the liabilities of the province, and we have done this by construction. And we have done that after keeping our pledge to the people that we would take the Poll Tax off the backs of the people of the province.

Purpose of Gasoline Tax.  
My hon. friend will say: "You have taken off the Poll Tax but you replaced it with the Gasoline Tax." I dealt with that subject in my remarks on the Draft Address. There could not be a greater fallacy. There could not be a greater misrepresentation of the actual facts; and it is so simple, the subterfuge is so shallow, that I am sure my hon. friend does not want to be convinced, and I have no doubt that he will continue his efforts both in this house and in the country, to show, with all the boisterous eloquence at his command, that everybody under the canopy of heaven had something to do with getting that subsidy taken off at all. We are not concerned with who got that money; we are more concerned, as all right-thinking citizens of this province are concerned, with the fact that we have the money, and that we get it as an addition to the revenues of the province. (Applause.)

Succession Duties.  
The other smaller items of revenue I do not think I need discuss. These do not vary greatly from year to year, and do not invite or require comment. But there is one item of \$18,787.59 which is much above the average and which has been referred to by my hon. friend, as I have no doubt it will be again. I cannot hope to convince him, but for the information of the House, and the public generally perhaps I may be permitted to say a word or two about it.

This item represents the revenue from the collection of succession duties, which proved last year very much larger than the average revenue from that source. I know my hon. friend will at once say: "You have increased the Succession Duties." In reply to that I may say that the collections were practically all under the old Act of 1896, and a half after the death of the testator. That accounts for the statement that my hon. friend made that very little came in last year were calculated under the provisions of the Act which is now in force.

This Act I think it was which inspired that most unaccountable statement that we were taxing the people to death! It was a remarkable statement to come from the Leader of the Opposition, a gentleman who has posed for years as the super-apostle of Taxation—the chief among the Apostles. He has preached in season and out of season the gospel of Taxation, even to the extent of lauding that wonderful Poll Tax. He has become very eloquent and indignant on the floor of this House because his title to the fatherhood of that Act had been disputed by some of his colleagues; and we hear him now accusing us of taxing the living to death! Why? Because of some slight changes in the Succession Duties Act, which does not, by the way, apply to the living at all.

Receipts and Expenditures.  
Now I want to analyze the receipts and expenditures in detail, but briefly.  
Our first item, Federal Subsidy, is the same as in the previous years, and I shall not make any remark upon it at this stage. The next item is Revenue from Railway Taxes, \$80,000. The Liberal press were very much surprised that this should be put in current account. Well, we received it from the Federal Government, just as we received the rest of our subsidy. I really cannot see any objection. The Patriot has not given any reason why it should not be placed there.

This is a new item and has already proven somewhat of a storm centre. The matter has so recently been debated in this House that I do not know that it is necessary to make any comment by way of explanation. Indeed, it was not my intention to make extended comment at any time, for I think this House as well as the public generally are in possession of the facts. But before I had an opportunity in this House to make a statement of any kind I was bitterly attacked by the Leader of the Opposition because I was not instrumental in any way in obtaining this addition to our subsidy. And I was then forced to make certain statements of facts and to submit some correspondence. But you remember the old couplet: "A man convinced against his will is of the same opinion as he that convicts him." I have no doubt that he will continue his efforts both in this house and in the country, to show, with all the boisterous eloquence at his command, that everybody under the canopy of heaven had something to do with getting that subsidy taken off at all. We are not concerned with who got that money; we are more concerned, as all right-thinking citizens of this province are concerned, with the fact that we have the money, and that we get it as an addition to the revenues of the province. (Applause.)

Land Tax Not Increased  
My hon. friend has made another statement many times in this House, and I believe throughout the country—that we have increased the Land Tax. That statement is not correct, and I will prove it.

In 1922, the last full year the Bell Government was in power, they collected in land taxes \$82,360. In 1923, the corresponding year of the present Government, we collected \$89,050—some \$6,000 less. How, then, have we increased the Land Tax? The rate has not been changed, "Oh," but the Leader of the Opposition will say, "You have increased valuations." Yes, we have lowered valuations. In other words, we have made adjustments where it was necessary because of farm being sub-divided. It was only done on account of some change in the property or where the roadmaster deemed a readjustment was necessary. Apart from that the valuations have not been raised, and the facts prove that statement. Yet my hon. friend will attempt to raise the cry of increase of tax.

Expenditures in 1926.  
I wish now to deal with the Expenditures during the year 1926, and to make certain explanations with regard to each class as I go along. I will take first the Department of the Attorney-General. This item which is placed in the schedule of receipts and expenditures at the beginning of the Public Accounts includes two classes of expenditures, which were formerly placed under separate headings, namely, Coroners' Inquests and Registrar's Office. Following the classification of previous years, the cost of this department has been the highest since the Government came into power, but not, however, quite as large as in the year 1922. These expenditures are for the most part uncontrollable. Unfortunately we have had a greater number of criminal cases during the past year both in lower and higher courts. This accounts for the greater part if not all of the increase of the past two or three years. (Applause.)

Progress in Dairy Industry  
With regard to our Dairy Industry we now hold a position which we never held before. We have the proud distinction of being the first in Canada with regard to the quali-

counts which shows that the revenues for the past year amounted to \$747,060.90, and that the expenditures were \$724,958.41. In other words, that we have for the year 1926 a surplus of \$22,102.41 (Loud applause.) I should make this statement with bated breath, because I know that my hon. friends in Opposition feel that they have a monopoly on surpluses. But may I add that I do not think their monopoly extends to this particular genuine kind of surplus!

I was rather amused the other day when reading the report of the Opposition in the press of the heading, in large black letters; but you could not find the word "surplus" there. The word "deficit" was there, but you could not get them even to hint that there was a surplus. They gave the comparative statement as copied from the first pages of the Provincial Auditor's report. That showed how the revenues and expenditures were made up. They added them, and the result, when you read down to the next line, was not a surplus at all, but a "DIFFERENCE."

It comes to this: if the Liberal Government is in, and if the Liberal exceeds the expenditures, the result is "surplus"; but if we have the same conditions, and we come out with revenues exceeding the expenditures, it is not a surplus, but a "difference" which should be noted by all compilers of books on mathematics.

I may say further that an examination of the tables showing the condition of the liabilities of the province, in the Provincial Auditor's report shows that we reduced the liabilities by \$18,092.44. (Applause.)

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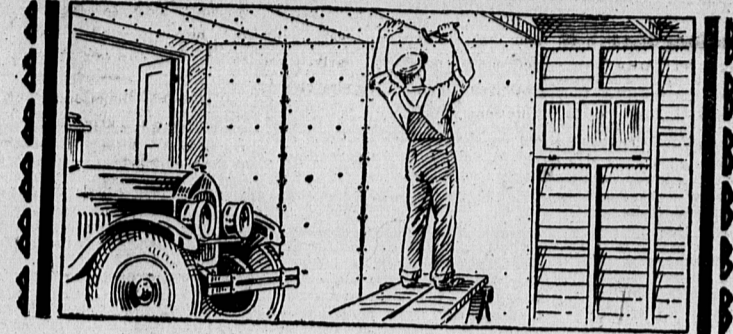
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Mr. Saunders Corrected.  
He has stated that the rates were in some cases 20 to 30 per cent. That is incorrect. The highest rate is 15 per cent., and that, as I have stated before in this House, only applies to very large estates where the money goes to very distant relatives or strangers. There is a provision in the Act which says that where the money goes to persons living abroad, outside the province, the amount ordinarily paid shall be double. Perhaps that is the provision to which my hon. friend refers; but the rate is not from 20 to 30 per cent. in any case. I may say that the same provision is contained in the statutes of many other provinces. It might be the opinion in the minds of many persons that that is a proper provision when the money is leaving the province for good, but nevertheless, upon certain representations being made by men outside this province who wish to deposit money here we decided a year ago to repeal that section and the clause was overlooked and was not passed last year. However, it is now before this House.

There is another aspect to this subject. My hon. friends when they were in power, were continually boasting of the fact that they were taxing the wealth of the country; that they had not increased taxes upon the poor—and that notwithstanding the Poll Tax! What can be said about this Act, where the taxes are only levied upon large estates? I may say that where the net estate which passes after payment of debts and other expenses is less than \$50,000 and goes to the widow and children, the rate is not raised one cent. It has not been raised since 1896. The increases are only applicable to large estates, and I submit that if we are going to tax the wealth of the country, how can we tax it better than by taxing the estates of wealthy people which passes in many cases to persons who have not earned it and who do not need it. How does that compare with the Poll Tax? (Applause.)

Prohibition Commission.  
Now I will deal with the revenue received from the Prohibition Commission. My hon. friend will no doubt have something to say about that. Many of us are expecting that he will say something new. For my own part I do not believe he will. I believe he will tell the same old story which he has told year after year, that he will find the same fault with regard to the administration of the Prohibition Act. He claims that we should not take revenue from this source. Our reply to that is, of course, What did the Bell Government do? Did the Bell Government not take revenue from that source? He will reply with that old adage which he has quoted so often in this House: "Two wrongs do not make a right." That may be perfectly true, but what can you say about a public man who will condone one wrong and condemn the other? (Applause.) That is the attitude of my hon. friend. He was in this House, a supporter of the Bell Government during all the years that that administration was receiving this very revenue and placed it in their Public Accounts. Did my hon. friend, during those years, at any time, raise his voice in protest. (Applause.) You see, it is a question of where the shoe fits. If it is a Liberal revenue, it is all right. It is not blood-money, then—oh, no! But if it is Conservative revenue, he is scandalized; there is danger in every cent of it. That is one sort of political morality!

He will say, "But you are collecting too much, you are making too much profit. The amount of money you are collecting shows that you are selling more than we did." I submit that it does not show anything of the kind. It shows that business management and strict supervision and control over the affairs, just as we have been doing in all departments. Surely my hon. friend will not condemn us or the Commission for that?

All the other activities of the Department have been kept up satisfactorily. Attention has been given to stock breeding. Young people's heifer clubs promise to increase knowledge of and interest in this important branch. We have had our live stock superintendent going about the province, giving assistance and advice with regard to the purchase and selection of improved stock. Boys' Swine Clubs have also been encouraged and are giving splendid results. Our Exhibitions, too, have been fully up to standard, and the results will compare favorably with those of preceding years.

During last year our School Fairs were as successful as they have ever been. I shall not say anything further with regard to this institution at the moment, because I will have occasion to refer to it a little later.

The Women's Institutes have not only kept up to standard, but they have increased. During the past year twenty new Women's Institutes have been organized. All the other activities of the Department have been kept up satisfactorily. Attention has been given to stock breeding. Young people's heifer clubs promise to increase knowledge of and interest in this important branch. We have had our live stock superintendent going about the province, giving assistance and advice with regard to the purchase and selection of improved stock. Boys' Swine Clubs have also been encouraged and are giving splendid results. Our Exhibitions, too, have been fully up to standard, and the results will compare favorably with those of preceding years.

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(Continued from page 6)

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