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YES, madam, you can depend on Schwartz Coffee for it's packed by a firm that has been turning out trustworthy food products for over a century.

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WELLNERS Jewelers Since 1868

NO MORE GOOD-BYES

By Margaret Blair

"Yes," Susan let me come and see you in London. You were saying at supper to-night that you were going to stay in London soon at your mother's flat?" "Yes," Susan nodded. "Next week."

CHAPTER XXII

Susan and Gerard Barclay lunched at a table for two in a secluded corner of the large dining-room at his club. He smiled at her now across the table as they ate their hors d'oeuvres. "You're looking very beautiful."

"I think you would like to know," Gerard Barclay went on in his cool, dry voice, "that since you left there have been—well—complications. I don't know exactly the position between your husband and—well, Martin. All I know is that apparently, at the moment, that good lady has her hands full in other directions. She is carrying on an intrigue with a young gunner subaltern who seems to have lots of money but less sense. He has a title, keeps a large number of horses, and is an expert rider. In other words, he is fair game for our lovely Fenella."

"I wish sometimes," said Gerard Barclay, speaking slowly and carefully, "that you and I had met under slightly different circumstances. She looked at him, with a question in her eyes. "I suppose," he said, "that there's never been anyone else for you?" She shook her head and looked at her wrist-watch. "No, thanks. I must be going." She stood up. "He helped her with her coat. "I hope we shall meet again."

"I hope so." He went out with her into the hall and they shook hands. "I'm grateful to you," she said. "It's been kind of you to tell me everything."

THE FINISH

Why the collection of INCOME TAXES

from co-operatives, crown companies, government and municipally owned enterprises would put MONEY IN YOUR POCKET

If all businesses in this country paid Income Tax on an equal basis, it would mean a good many extra dollars in the pocket of every Canadian. The sharing of the Income Tax burden by co-operatives and businesses operated by governments and municipalities, would either bring about a big cut in the personal Income Taxes which you pay or a reduction in the price of goods and services you buy from these Income Tax exempt concerns.

exempt organizations, the total would amount to as much as 125 millions of dollars annually.\* The government could then, without decreasing its revenues, reduce the Income Tax by an average of \$50.00 annually on every Canadian Income Tax payer.

It is thus quite apparent that the collection of Income Taxes from co-operatives, and corporations owned by governments and municipalities, would mean extra dollars in the pockets of Canadians, no matter what course such presently tax-free organizations might take.

Revision of The Income Tax Act, insofar as it concerns co-operatives, will come before the current session of Parliament. It is of the utmost importance that such revisions shall bring tax equality to all groups. We urge that the income tax payers of Canada insist that their elected representatives in the House of Commons see that the heavy burden of Income Tax is shared by co-operatives and other presently tax-exempt businesses.

The Income Tax Payers Association has no objection to the principles of co-operative trading. It should be the right of every Canadian to trade as he desires. Our objective is to ensure that no section of business unloads its share of income taxation and cost of the war on other businesses or on individual income tax payers.

\*Report of Professor J. L. McDougall of Queen's University to a special committee of the Senate.

You would profit either way

If Income Tax were levied on the profits of co-operatives, crown companies and corporations operated by governments and municipalities, these Income Tax free organizations could follow either one of two courses:

- 1. They could reduce the price of their goods and services to the point where they would have no profits. They would therefore have no profits on which to pay Income Tax. The public would benefit by paying less for the goods and services which it bought.
2. They could decide to maintain their prices and to pay Income Tax on their profits. If Income Tax were thus collected on the profits of all such tax-

JOIN THE I. T. P. A.

All income tax payers (except employees of income tax exempt concerns) are eligible for membership in the Income Tax Payers Association. If you wish to become a member, sign and mail the attached application form and enclose membership fee of \$1.00. Mail either to Winnipeg or Toronto.

Income Tax Payers Association, Toronto or Winnipeg.

I hereby make application for membership in the Income Tax Payers Association and enclose herewith membership fee of \$1.00.

Name: Street Address: City or town: Employed by:

WRITE OTTAWA

You can assist in correcting this unfair tax situation by writing immediately to the Government urging equitable application of Income Taxation to all forms of business. Fill out and mail the attached form. No postage is required.

Mr. J. L. Fisher, Minister of Finance, Ottawa, Canada.

I respectfully urge:

- 1. That the Government apply income taxation on exactly the same basis on all forms of commercial enterprise, including co-operatives, Crown companies, municipal and governmental enterprises and mutual concerns.
2. That excessive dividends, and like payments, be disallowed as an expense before arriving at taxable income.

Signature: Address:

INCOME TAX PAYERS ASSOCIATION

LOMBARD BUILDING, WINNIPEG — 92 ADELAIDE STREET WEST, TORONTO

NEW FILM HIT "DEVOTION" NOW AT THE PRINCE EDWARD

A love story, both tender and compelling, has been brought to the screen by Warner Bros. in "Devotion," their latest film drama, which opens today at the Prince Edward Theatre, starring Ida Lupino, Paul Henreid, Olivia de Havilland and Sydney Greenstreet. The film tells the story of a strange, three-sided love involving two sisters and a man—a love which was later to leave its mark on the world.

Adapted for the screen by Keith Winter from an original story by Theodore Reeser, "Devotion" reunites Ida Lupino and Paul Henreid, last seen together in another Warner hit, "In Our Time"; Olivia de Havilland and Sydney Greenstreet.

Directed by Curtis Bernhardt, the film also features an important supporting cast of whom stand Coleman, Arthur Kennedy, Dana May Whitty and Victor Francen and a select few.

By George McManus

BRINGING UP FATHER



TIPPY AND "CAP" STUBBS



By Webster

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