

Advertising Rates Payable In Advance

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Other Rates On Application

The advertiser agrees that the publisher shall not be liable for damages arising out of errors in advertisements beyond the amount paid for the space actually occupied by that portion of the advertisement in which the error occurred, whether such error is due to the negligence of its servants or otherwise, and there shall be no liability for non-insertion of any advertisement beyond the amount paid for such advertisement.

Baby Chicks

WE WISE CATCH BEST MARKETS with eggs and poultry. Bray gives immediate shipment on pullets, day-old and started, and limited quantities started cockerels. Mixed chicks to order. Save time, contact agent, J. J. Stewart, Charlottetown; Chas. S. MacKay, Kensington; Robt. J. Shaw, Bloomfield.

Boards Wanted

WANTED—TWO MALE BOARDERS, 22 Elm Ave.

ELDERLY LADIES OR GENTLEMEN accommodated in quiet, modern home in Kensington. Apply Guardian, Summerside, Box 5.

Cars & Trucks For Sale

FOR SALE—1947 FORD THREE in St. John's. Good condition, new motor. Phone 2790-J after five.

FOR SALE—1936 PLYMOUTH Sedan. Good condition. Licensed. Apply 23 Allen Street.

Female Help Wanted

WANTED—WOMAN FOR COUNTRY home. Old age pensioners ideal locality. Apply Box 27, Guardian Office.

WANTED—WAITRESSES AND fountain girl. Apply Unemployment Insurance Office, Charlottetown.

WANTED IMMEDIATELY—capable girl to do general housework in a family of three adults. Must give references—stage age. Apply to Mrs. Warren A. Christie, 111 Church Street, Amherst, N. S.

For Sale

FOR SALE—RENFREW WASHING and Wringer. Good as new. Price \$20.00. Mrs. Robert L. Silphant, Hunter River.

FOR SALE—CAMP STOVE. Perfect condition. Suitable for cooking. J. E. Jenkins, Murray River.

FOR SALE—ONE GANDER. Apply Egg Station, Montague.

FOR SALE—PART CARLOAD cedar shingles. Attractive prices on all grades. Excellent quality. John A. Rodd, Milton. Phone 1586-41.

FOR SALE—RUBBER TIRE driving wagon, in good condition. Apply George Buchanan, Fredericton.

FOR SALE—ONE TWO OVEN McClary Range in good condition, suitable for factory or Summer Hotel. Apply Rendezvous Restaurant.

CUT PLUMBING & HEATING COSTS

with this FREE CATALOGUE of Baths, basins, sinks, closets, electric shallow and deep well pumps, soil pipe, soil fittings, fibre pipe, range boilers, electric water heaters, steel pipe and fittings.

WRITE TODAY MAIN PLUMBING and HEATING SUPPLIES CO. DEPT. 31-1559 ST. LAWRENCE, MONTREAL, QUE.

FARM FOR SALE

Consisting of 80 acres land in high state of cultivation. 20 acres in good standing hardwood. 1 mile from Trans Canada Highway.

MARIUS LARSEN, Carleton Place, P.E.I.

WANTED

By Quebec High School, Quebec City, teacher for commercial subjects particularly typewriting and shorthand. Attractive salary scale is in force with allowance for experience, etc. Apply giving full details of training and experience, or write for information to the Secretary-Treasurer, Protestant Board of School Commissioners, 75 Belvedere Road, Quebec, P. Q.

CNR Tax Complicates Plans For Re-financing

By John Leblanc

OTTAWA, April 12—(CP)—A Federal Government decision to start taxing the Canadian National Railways has thrown a big complication into proposals for revising the capital structure of the \$2,500,000,000 rail system.

Informed quarters said today the crown-company tax system laid down in Finance Minister Abbott's budget last night is not likely to take any dollars away from the C.N.R. but it will add many complexities to the working out of the multi-million-dollar capital revision plan that has been in the making for a year.

As a result, it is considered possible that the recapitalization proposals—recommended by the Royal Commission on Transportation a year ago—may not come before parliament at this session.

Under Mr. Abbott's new tax system, the C.N.R.—with several other crown companies—would be charged with the general corporation tax on its earnings. While the tax varies, on any surplus of C.N.R. size it would amount to 50 per cent. The competitive Canadian Pacific Railway pays that.

The hitch in the case of the C.N.R. is that it is so bogged down with old debts that it cannot show a surplus in normal years. Its \$46,000,000 debt-interest burden threw it into a deficit position last year despite a big operating surplus.

Royal commission recommendations would have rewritten the C.N.R.'s capital structure in such a way that the line would have had a surplus of about \$8,000,000 for 1951.

Plan New N.S. Agricultural College

HALIFAX, April 12—(CP)—Construction of the new Nova Scotia agriculture college will begin this year on or near the site of the building destroyed by fire at Truro. Agriculture Minister Mackenzie told the Legislature.

An appropriation of \$500,000 for the project, including additions to secondary buildings, was later approved by the house. Plans call for a two-storey science building, larger than the one lost by fire. A dormitory for students is not included in this year's program.

The Minister said he hopes construction will begin this summer and that the building will be ready for the fall term of 1953.

Would Send Surplus Milk To Britain

TORONTO, April 12—(CP)—The Ontario Milk Producers' Association have proposed a plan to send surplus milk to Britain and other countries. The plan would set aside 10 cents for every hundredweight of milk shipped to market.

Butter and cheese producers and the federal and provincial governments each would be asked to contribute the same amount to the milk fund.

Central Vermont Railway Deficit

ST. ALBANS, Vt., Apr. 10—(CP)—The Central Vermont Railway reports a net deficit of \$24,702 for the fiscal year ended Dec. 31, 1951, compared with a deficit of \$168,400 in 1950.

In the report at yesterday's annual meeting, President Donald Gordon said gross revenues reached an all-time high, but expenses also reached the highest peak ever.

Revenues amounted to \$11,764,897, an increase of \$1,012,271 over 1950. Expenses amounted to \$9,361,551, an increase of \$768,268. Taxes and other charges increased by \$101,305.

Canadian Buys Daily In Florida

TORONTO, April 12—(CP)—Roy Thomson, publisher of 15 Canadian newspapers, announced today he has purchased the St. Petersburg, Florida Independent for \$750,000.

The evening paper publishes six days a week and has a circulation of 35,000.

Mr. Thomson said he proposes acquiring further American newspapers if they become available. He now owns 14 Canadian dailies and one weekly, the Orillia (Ont.) Packet and Times.

Object To Quebec Power Companies Taxation Claims

OTTAWA, April 12—(CP)—The Federal Government argued Monday that Quebec power companies cannot claim tax exemption on sums they pay to the Provincial Government under its 1946 education-tax bill.

The government was appealing in Exchequer Court a ruling of its Income Tax Appeal Board, which held the companies can deduct from their Federal taxable income the amounts they pay the Province under the education measure.

Nine companies are fighting the claim. At stake is about \$1,000,000 a year in taxes.

Arguing for the government, D. W. Mundell, Justice Department counsel, told Mr. Justice J. C. A. Cameron the Quebec impost is a corporation tax. As such, he said, the amounts paid under provincial legislation cannot be deducted for federal tax purposes.

He took issue specifically with the Tax Appeal Board's finding that the Quebec assessment—15 cents per 1,000 kilowatt hour—is a form of royalty or rental for the use of Quebec's hydraulic resources by the companies.

It was not a rental fee, he said, because there was the same charge for all those involved. There was no landlord-tenant relationship between the province and the companies.

It was simply a charge imposed by statute, and it met all the requirements of a specific corporation tax. It did not matter what it was called; it was a tax when it was compulsorily imposed by public authority for public purposes. Another point was that corporations only were singled out for the assessment.

The firms involved are Shawinigan Water and Power Company, St. Maurice Power Corporation, Canadian Light and Power Company, Gatineau Power Company, Southern Canada Power Company, Saguenay Power Company, Ottawa Valley Power Company, MacLaren-Quebec Power Company and Northern Quebec Power Company.

ST. LOUIS SCHOOL

Report for March: Grade X—1. James Gaudet. Grade IX—1. Elaine Wedge.

2. Billie Bernard. Grade VI—1. Rose Marie Bernard; 2. Johnnie Perry; 3. Marie Doucette.

Grade V—1. Patricia Gaudet; 2. Leona Gaudet; 3. George Mallett. Grade IV (A)—1. Violet Doucette; 2. Roger Allen; 3. Myra Gaudet.

Grade IV (B)—1. Austin Mallett; 2. Nelson Arsenault. Grade III (A)—1. Dolores Gaudet; 2. Leo E. Perry. Grade III (B)—1. Eddie Arsenault.

Grade II (A)—1. Reggie Warren; 2. Maureen Gaudet; 3. Anna Mae Doucette. Grade II (B)—1. Gerarda Bernard; 2. Francis Brown. Grade I—1. George Perry; 2. Clifford Perry; 3. Stephen Mallett.

Teacher: Jean Callagher.

No Change In Initial Grain Payments This Year

OTTAWA, Apr. 12—(CP)—Trade Minister Howe has forecast bigger carry-overs of Canadian grain this year and announced there will be no change in initial prices to farmers next year.

Speaking in the Commons, he did not estimate the carry-overs, but said they will be higher than when the current crop year started Aug. 1 last. Carry-overs then were: wheat, 189,200,000 bushels; oats, 95,200,000; and barley, 53,500,000. The peak carry-over for wheat was 594,600,000 bushels in 1942.

Initial or preliminary prices paid by the Canadian Wheat Board when the crop year opens Aug. 1 next will be \$1.40 a bushel for no. 1 northern wheat, 65 cents a bushel for no. 2 C.W. oats and 96 cents for no. 3 C.W. six-row barley, basis delivery Fort William, Port Arthur and in the case of wheat, Vancouver.

The initial price is the rock-bottom payment made to farmers who participate in wheat-board pools. It usually is followed by a small mid-year boost when the board obtains a better idea of how prices and sales are going and followed by a clean-up payment at the end of the year when the board distributes remaining profits.

This year's initial prices on wheat and barley already have been boosted by 20 cents a bushel, though the board's buying price

on oats remains unchanged. Though there have been heavy deliveries of grain and problems in handling of wet grain, Mr. Howe said there has been a "good demand" by buyers and hinted there will be a final clean-up payment "in spite of all the difficulties."

Deliveries of wheat, oats and barley to the board will total about 700,000,000 bushels—the largest delivery of grain in any single crop year in the history of the west.

Buying has been brisk, with the current international wheat agreement price for wheat set at the ceiling of \$1.80 a bushel (U. S. funds) plus six-cents-a-bushel carrying charge; oats at about 92 cents a bushel for no. 2 C.W.; and barley at about \$1.26 a bushel for no. 3 C. W. six-row.

Mr. Howe estimated that some 250,000,000 bushels of wheat will be delivered to the board this year in a tough or damp condition. Part of this will have to be carried over into the next crop year.

Grain production for the 1951-52 crop year has been estimated at: wheat, 562,000,000 bushels; oats, 492,700,000; barley, 252,800,000. About 150,000,000 bushels of wheat are believed to be still on prairie fields, waiting spring harvest.

New York Stocks

NEW YORK, April 13—(AP)—	Close
Am Car & Fdy	33 1-4
Anaconda	45 3-4
Beth Stl	49 1-2
CFR	38 3-4
Cons & Ohio	34 1-2
Con Ed	35
El Autol	49
Gen Elec	57
Gen Mot	54 1-4
Gt N Ry Pr	50 5-8
Kennecott	77
Mntgmy W	63
NY Central	20
Radio Cp	27 3-4
Std Oil NJ	78 1-4
Texas Co	59
Ud Air	29 5-8
US Rubber	80 3-4
US Steel	38 3-4
Vanadium	39 1-4
West Un Tel	40 5-8
Westinghse	36 1-4

Attention Carpenters

The United Brotherhood of Carpenters and Joiners of America will hold their monthly meeting at the Institute Hall, St. Eleanor's, April 17th at eight o'clock P. M. All Carpenters are urged to attend.

PROPERTY FOR SALE

Situated on St. Peter's Road, just outside City Limits. Lot 22 foot frontage, 80 foot width at rear and 100 foot depth. Building in good condition, size 24 ft. by 62 feet. Priced right for quick sale. Terms if desired.

KENNEDY & MUSTARD

Real Estate Brokers
125 Kent St. Phone 1108

FOR SALE

BUSINESS AND RESIDENTIAL PROPERTY IN BRIGHTON AREA

Six-room dwelling with attached garage—hot water heated in excellent condition.

Store known as Brighton Grocery, complete with shelves and counters.

Inspections by appointment.

For further information apply:—

MATHESON, PEAKS & NICHOLSON, Barristers,

90 Great George Street, Charlottetown, Prince Edward Island.

REGISTERED SOWS WANTED

For shipment to Newfoundland early May, a number of young registered sows bred to farrow late May or early June, from qualified dams with score 80 or over. Price \$100.00 crated Charlottetown. Write P. E. I. Swinebreeders' Association, Box 488, Charlottetown.

AUCTION SALE

There will be sold by public auction on the premises of the late James A. Campbell, Darnley, on Thursday, April 17th, 1952, at 1.00 p.m., all farm stock, machinery and farm crop. If day unfavorable, sale will take place first fine day following. Terms cash. See poster for list of articles.

Morley M. Bell, Q.C., James W. Campbell, executors.

Signed,
CLAIR CROZIER.

FIRESTONE BRYENTON & MacKAY CO.

187 GREAT GEORGE STREET

TIRE NEWS

NEW LOW PRICES ON CAR AND TRUCK TIRES

Yes, we are pleased to announce a Big Price Reduction on all size Tires and Tubes. You can have that safe, sure feeling while driving this summer, and better still, you can do it for a lot less.

Trade in your old tires today as part payment. You can pay while you drive by using our Budget Plan. Come and see us for full information. Now is the time to RE-TIRE with

FIRESTONE

From
BRYENTON & MacKAY CO.

"Your Friendly FIRESTONE Dealer"
187 GREAT GEORGE STREET

U.S. Steel Report

CLEVELAND, April 13—(AP)—The work stoppage in United States steel mills cost about three days' output but that will be "hardly" noticeable to consumers, Steel magazine says today.

The magazine-working journal says production for the next week was at 51 per cent of rated capacity. While operating at 102 per cent of capacity the week before, the mills poured out 2,120,000 net tons of ingots and capacity, the magazine says. Operating at 51 per cent of capacity would mean 1,060,000 tons for the week.

All-out use of existing mills and addition of new mills is bringing the supply and demand situation into balance, the magazine adds.

Steel says mills capable of producing 631,000 tons annually have been added during the first quarter of the year. Mills able to turn out 7,822,700 tons annually will be brought into production before the year ends.

Capacity production now is rated at 108,587,670 tons a year.

Carloadings

OTTAWA, April 12—(CP)—Carloadings on Canadian railways increased to 979,827 cars during the first three months of this year compared with 961,948 cars in the corresponding period last year.

The Bureau of Statistics reported today that cars loaded in the last 10 days of March totalled 98,876 cars compared with 78,959 cars for the previous seven-day period ended March 21, and 77,295 cars on March 14.

There Ought To Be A Law

By Fagaly And Shorten



"It's days like this that make me wish they'd lower the draft age to seven."

There Ought To Be A Law

THAT FIRST DAY WHEN THE SPRING FEVER BUG GIVES YOU THE ITCH TO HIT THE OPEN ROAD...



Thanks to MILDRED E. GOEPEL, 831 BELLEVUE STREET, ALLANBY, N.S.

By Fagaly And Shorten



FATE PLAYS A CRUEL PRANK = 4-12

OUR BOARDING HOUSE

I TOLD REGGIE DEPLASTER YOU WOULDN'T TRADE BACK HIS STAMP BOOK FOR YOUR TIE—HE DOESN'T WANT THE BOOK BACK HIMSELF—IT'S HIS MOTHER WHO DOES—SHE'S PLENTY MAD AND SHE'S A REAL HEAVYWEIGHT—REGGIE SAYS SHE'D MELT YOU DOWN TO A GREASE SPOT ON THE RUG!

GREAT CAESAR! TELL THAT LAD IN THIS WELL-ORDERED COMMUNITY THERE ARE SEVERE WAYS OF RESTRAINING A WOMAN BENT ON VIOLENCE!—OR ARE THERE? ON SECOND THOUGHT, SAY NOTHING!

Morley M. Bell, Q.C., James W. Campbell, executors.

Signed,
CLAIR CROZIER.