

CONTRACT BRIDGE

By B. JAV BECKER

South dealer.
 North-South vulnerable.

NORTH
 ♠ Q 4
 ♥ 8 3
 ♦ A 9 8 4 2
 ♣ 10 9 7 5

EAST
 ♠ K 9 6 3
 ♥ 4 2
 ♦ Q J 7 6
 ♣ Q 8 2

SOUTH
 ♠ A J 5 2
 ♥ A K Q J 6 7
 ♦ A 6 4

The bidding:
 South West North East
 1♥ Pass 1NT Pass

Opening lead—ten of hearts. Lack of communication between declarer's hand and dummy's many times spells the difference between success and failure of a contract.

Consider this case where declarer found himself in a four heart contract with ten tricks in sight, but cashed only nine of them because he could not reach dummy's ace of diamonds.

West had no particularly attractive side suit to lead and decided to open a trump. Declarer won it and saw that he was in difficulty unless he could get to dummy to make use of the ace of diamonds.

He led a low spade towards

dummy's queen, hoping that West had the king of spades. West played the seven and the queen lost to the king. Back came a trump, and South was in bad shape. He had two clubs and a spade still to lose.

Declarer cashed all his trumps and would have made the contract but for excellent discarding by East. East had noted West's play of the seven on the first spade lead. He decided to play declarer for spade length and hung on grimly to the 9-6-3 of spades.

Eventually, South had to concede another spade trick, which, together with the two club losers, resulted in a one trick set. The combination of the trump lead by West and good discarding by East proved to be more than South could handle.

Yet, declarer should have made the contract. South lost the hand at trick two. In effect, he shot the works by playing West to have the king of spades.

There was a much better line of play available which would probably succeed regardless of which defender had the king of spades.

At trick two South should lead the jack of spades.

If it is taken by the king, dummy's queen becomes an entry to cash the ace of diamonds. If the defense rejects the jack of spades, South leads the ace and another spade, ruffing in dummy, and winds up with a trick to spare.

Says U. S. Tax Case Involving Cyrus Eaton & Mine Co. Dead

TORONTO (CP) — The Financial Post says a tax case with the United States internal revenue department in a long-running lawsuit involving Iron Ore Limited and Canadian-born steel magnate Cyrus Eaton is believed "dead as a doornail."

The paper says in an Ottawa dispatch: "The U.S. state department has replied to the note in which the Conservative government expressed its serious concern at the possibility of an appeal being taken against the judgment of the U.S. tax court which cleared Cyrus Eaton and the other defendants, including Premium Iron Ore, against the internal revenue charge."

"The U.S. reply simply acknowledges receipt of the Canadian note and confirms that it has been sent to the other U.S. departments concerned — the internal revenue authorities, the treasury and the attorney-general."

The story says the Conservative government's note specially asked the state department to see that other departments knew of Canadian views.

The case with the U.S. internal revenue department started in the spring of 1956 when the American administration tried to collect back taxes from Mr. Eaton and his associate, William R. Daley, both of Cleveland, or alternately from Premium Iron Ores Limited, a Canadian company which they are reported to control.

and penalties for failure to file returns for the years 1943 through 1949.

During those years, Mr. Eaton and Mr. Daley and their families owned all stock in the company some 150 miles west of Port Arthur but with main offices in Montreal.

The internal revenue sought to collect from Mr. Eaton \$1,572,234 plus penalties and from Mr. Daley \$388,283 plus penalties.

The U.S. tax court rejected the internal revenue service claims in April last year.

Judge Ernest H. van Fossan wrote the court's opinion, which said Mr. Eaton and Mr. Daley acted as monthly agents and not as individuals in carrying out various transactions for Consolidated Premium. They could not be individually taxed for those transactions, it held.

The claims were rejected on the grounds that under the U.S.-Canadian tax treaty, Premium Consolidated could not be taxed by the U.S. because all its business was in Canada and didn't maintain a permanent establishment in the U.S.

TYNE LADIES

The United Ladies Aid met at the home of Mrs. Lloyd Darrach on Monday evening January 27.

Mrs. Florence MacArthur has returned from visiting friends in Summerside and Margate and is spending the remainder of the winter at the home of Mr. and Mrs. Nelson Sheen.

Mr. and Mrs. Alton Webb and family O'Leary, were guests of Mrs. C. I. Lidstone on Sunday, January 26th.

Mr. Edward Cotton is a patient in the Stewart Memorial Health Centre, his many friends wish him a speedy recovery.

The monthly Hospital board meeting and Ladies Aid was held in the Tyne Valley School on Monday evening January 20th.

It was decided to have a variety concert on February 12th, in Aid of the Health Centre.

Mr. Edgar Ellis, student P.W.C., Charlottetown spent the week-end at the home of his parents Mr. and Mrs. George Ellis.

Mrs. Clark MacQuarrie and Mrs. Wilfred MacDougall were visitors to Coleman on Sunday January 26th, guests of Mr. and Mrs. Harry MacNevin.

Miss Mary Arsenault, Summerside spent the week-end with friends in Tyne Valley.

Miss Carolyn Grigg, Summerside spent the week-end at the home of her parents Mr. and Mrs. Ernest Grigg.

SOUGHT 2½ MILLION

The revenue department ruled that both Mr. Eaton and Mr. Daley should pay \$2,587,000 in income taxes, excess profits tax

10.00—Concert Hall Hfx. to Dominion
 10.30—Leicester Square
 11.00—CBC National News Round-up
 11.30—Distinguished Artists
 12.00—Here's the Weather and Sign off

Chewing Eases Strain and Tension

Enjoy chewing refreshing, delicious Wrigley's Spearmint daily. Millions do.



Buy some today.

MICKY MOUSE

CAN'T BE TOO CAREFUL THESE DAYS!
 GOOD PLACE TO GET YOUR POCKETS PICKED!
 YUH OUGHTTA BE SMART LIKE I AM...
 I'LLUS KEEP MUH MONEY IN A SAFE PLACE!

MUGGS & SKEETER

HEY, MA! LOOK AT THIS! HERE'S SOMETHING WE OUGHT TO HAVE FOR THE HOUSE!
 WHY, PA? HOW SWEET!
 ...THIS IS A LOVE SEAT!
 WELL, IT'S JUST WHAT WE NEED FOR TELEVISION!
 ...WHILE I WATCH BOXING, IT'LL PUT THE LIGHT TO YOUR BACK SO YOU CAN READ!

DAILY CROSSWORD

- ACROSS**
- River (G. B.)
 - No good (abbr.)
 - Straight (colloq.)
 - Washed
 - Native Japanese
 - Ohio city
 - Loiters
 - Kind of apple
 - Indeed (Anglo-Ir.)
 - Unhappy
 - Eye (Scott.)
 - Consisting of two
 - Tricks (slang)
 - Platform
 - Ore vein
 - Put air into soil
 - Apiece (tennis)
 - Warp-yarn
 - Little child
 - Supply again
 - Serve
 - Mechanic's coaster
 - Wrinkle (nat. hist.)
 - Selassie
 - Fertilizers
 - Weaver's reed
 - Church projection
 - DOWN
 - Collection of bee hives
 - Troops in front of army
 - Burden
 - Birds as a class
 - Rescue
 - A dinner course
 - Loves to excess
 - Little sister works
 - Female deer
 - Chestnut, envelope
 - Old Norse
 - Bowling lane
 - Decline
 - Not working
 - Snare
 - Masurium (sym.)



2-4

DAILY CRYPTOQUOTE — Here's how to work it

A X Y D L B A A X R
 L O N G F E L L O W

One letter simply stands for another. In this sample A is used for the three L's, X for the two O's, etc. Single letters, apostrophes, the length and formation of the words are all hints. Each day the code letters are different.

A Cryptogram Quotation

"V J P G Z W U G J V X W Q P Z I C B S C F G I X P J. L Z B W Z G Q C P Q R C G J P Q J R U Z — O C F P U."

Yesterday's Cryptogram: THIS DISH OF MEAT IS TOO GOOD FOR ANY BUT ANGLERS, OR VERY HONEST MEN — WALTON.

OUR BOARDING HOUSE MAJOR HOOPLE



RIPLEY'S BELIEVE IT OR NOT



ENVELOPE THE SHAPE OF A BUTTERFLY SENT THROUGH THE MAILS IN BRITAIN IN 1880

THE SPIRAL PINES OF SCOTLAND THEY HAVE DEVELOPED A TWISTED GROWTH THAT ENABLES THEM TO WITHSTAND THE SAVAGE STORMS

RICHARD ROTHWELL, SR. AND RICHARD ROTHWELL, JR. SERVED AS RECTORS OF THE CHURCH OF SEFTON, ENGLAND FOR AN UNINTERRUPTED PERIOD OF 100 YEARS (1763-1863)

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BOYS' PYJAMAS
 Warm Flannelette
 Fully Sanitized
 Sizes 8 to 14
 Reg. 2.69 **2.19**

WE CUFF THEM FREE!

S. A. McDONALD



RADIO

- CFCY TUESDAY**
- 6.58—Sign on
 - 7.00—Hebrew Christian Hour
 - 7.15—Old Time Music by Don Messer
 - 7.30—News
 - 7.40—Ches Cooper Time
 - 7.55—Interlude
 - 8.00—News
 - 8.10—Weather
 - 8.16—Old Time Music
 - 8.45—Weather
 - 9.00—News
 - 9.00—Morning Devotions
 - 9.15—Morning Moods
 - 9.30—Top Tune Time
 - 9.45—Freddy Martin Show
 - 10.00—News
 - 10.05—Magazine of the Air
 - 10.30—Melody Parade
 - 10.45—Swift Money Man
 - 11.00—News Headlines and Weather
 - 11.02—The Magic of Music
 - 11.30—Guy Lombardo Show
 - 12.00—Weather
 - 12.05—Eddie Arnold Show
 - 12.30—News and Weather
 - 12.45—Dinner Serenade
 - 1.00—Fifty A Day
 - 1.10—Dinner Serenade
 - 1.30—News Headlines and Weather
 - 1.32—Dinner Serenade
 - 1.45—One Man's Family
 - 2.00—School Broadcast
 - 2.15—Buddy Clark Sings
 - 2.30—Back to the Bible
 - 3.00—News Headlines and Weather
 - 3.30—Best On Request
 - 4.00—News and Weather
 - 4.05—Best On Request
 - 5.00—News Headlines and Weather
 - 5.03—The Outposts
 - 6.00—News
 - 6.10—Interlude
 - 6.12—N.S. Road Report
 - 6.15—Music For You
 - 7.00—Melody Broadcast
 - 7.30—News and Weather
 - 7.45—Lone Guide Talk
 - 8.00—Guy Lombardo Show
 - 8.30—Chico Vallie Show
 - 9.00—Assignment
 - 10.00—News and Weather
 - 10.15—Sons of the Pioneers
 - 10.30—Montreal Symphony Orch.
 - 11.30—Press Conference or Fighting Words
 - 12.00—Dominion News
 - 12.10—Sign Off.

CBA TUESDAY

- 7.20—Marine Weather
- 7.30—AM Chronicle
- 8.00—CBC News and Weather
- 8.15—Maritime Sportscast
- 8.20—A. M. Chronicle
- 8.45—Morning Devotions
- 9.00—AM Chronicle
- 10.00—Atlantic School B'cast
- 10.15—AM Chronicle
- 11.00—Show the Piano
- 11.15—Kindergarten of the Air
- 11.30—Joan Marshall
- 11.40—Ruth Harding
- 11.45—Citizen "The Negro in Canada"
- 12.15—Jamboree Junction
- 12.30—Maritime Farm B'cast
- 1.00—CBC News and Weather
- 1.15—Pages from Life
- 1.30—Time out for Melody
- 1.50—Time Signal
- 2.00—Atlantic School B'cast
- 2.15—The Happy Gang
- 2.30—For the Piano
- 3.00—T. C. Maline
- 4.00—Boon Companions
- 4.30—Halifax Symphony
- 5.00—Maritime Fish B'cast
- 5.30—Three Musketeers
- 6.00—CBC Times
- 6.10—Maritime Sportscast
- 6.15—CBC News and Weather
- 6.30—Rawhide
- 6.45—Roving Reporter
- 6.55—Byline
- 7.00—Music in the Evening
- 7.30—Rock Back the Years
- 8.00—Tunes for Tuesday
- 8.30—Chico Valle
- 9.00—Drama in Sound
- 10.00—Arrangers Workshop

CFCY TV

- CHANNEL 13**
- Schedule**
- TUESDAY**
- 3:15 p.m.—Afternoon Musicals
 - 3:45 p.m.—Nursery School Time
 - 4:00 p.m.—Open House
 - 4:30 p.m.—Howdy Doodly
 - 5:00 p.m.—TBA
 - 5:30 p.m.—Kiddies Kartoons
 - 6:00 p.m.—Western Theatre
 - 6:30 p.m.—CFCY TV News
 - 7:00 p.m.—Gazette
 - 7:30 p.m.—Great Sport Thrills
 - 8:00 p.m.—Beulah
 - 8:30 p.m.—Texas Rassin
 - 9:00 p.m.—Front Page Challenge
 - 9:30 p.m.—Dragnet
 - 10:00 p.m.—General Motors Theatre
 - 11:00 p.m.—Call For Music
 - 11:30 p.m.—Press Conference
 - 12:00 p.m.—CBC TV News
 - 12:10 a.m.—CKCW TV News and Weather
 - 12:30 a.m.—CBC TV News

CKCW — Moncton

- CHANNEL 2**
- TUESDAY**
- 1:00 p.m.—Tuesday Playbill News, Weather, Sports, Affair in Monte Carlo
 - 2:45 p.m.—Nursery School Time
 - 3:00 p.m.—Over the Back Fence
 - 4:00 p.m.—Open House
 - 4:30 p.m.—Howdy Doodly
 - 5:00 p.m.—Meet Mr. X
 - 5:30 p.m.—Western Theatre
 - 6:00 p.m.—Range Rider
 - 6:30 p.m.—Early Evening TV News
 - 6:45 p.m.—Weather
 - 6:50 p.m.—Spotlight on Sports
 - 7:00 p.m.—March Party
 - 7:30 p.m.—Robin Hood
 - 8:00 p.m.—Sheriff of Cochrise
 - 8:30 p.m.—\$64,000 Question
 - 9:00 p.m.—Front Page Challenge
 - 9:30 p.m.—Dragnet
 - 10:00 p.m.—G. M. Theatre
 - 11:00 p.m.—Call To Music
 - 11:30 p.m.—Press Conference
 - 12:00 p.m.—CBC TV News
 - 12:10 a.m.—CKCW TV News and Weather
 - 12:15 a.m.—Sign Off