

DURING THE XMAS SEASON

We are Offering the Following Lines at Very Special Prices

DRESS GOODS

Reg. 50c goods in big range of shades and patterns 42 in. to 48 in. wide

Special Price 40c per yd.

Also a quantity of 35c Dress Goods in good variety of colors a record breaker at

Special Price 25c per yd.

WAISTINGS

Reg. 20c quality Cashmerette Waistings in pretty striped and figured patterns

Special Price 15c per yd.

GENTS' FANCY HDK'FS

Silk finished Hdks. in nice varieties of colors and patterns, reg. 15c quality

Special Price 10c each

DRESDEN RIBBON

Reg. 18c quality, 4 in. wide

Special Price 12c per yd.

WRAPPERETTE

Wrapperette and Flannelette Waistings in Velours, Reversible, Scotch Checks, etc. Reg. 12c

Special Price 10c per yard

MUFFLERS

Knitted Silk Mufflers in all the best shades including White, Sky, Grey, Navy, Black, Red, etc. each put up in a neat box, worth 75c

Special Price 50c each

GREY COTTONS by the web

We are also offering very special prices on Grey Cottons by the web. Ask to See them.

OUR XMAS BAZAAR ON THE SECOND FLOOR

Is brim-full of HOLIDAY GOODS. Here is displayed on the Tables an immense variety of Toys, Fancy Goods, Novelties, Souvenirs, and Useful Articles.

No Trouble to fill all your Holiday Requirements at Mackay's. There are Hundreds Upon Hundreds of Articles to select from.

HERE ARE A FEW SUGGESTIONS

HOUSE FURNISHINGS

Including Blankets, Quilts, Comfortables, Rugs, Curtains, Table Cloths, Sheetings, Pillow Cases, Shams, Runners, etc., etc.

Personal Furnishings of All Kinds

FOR MEN

Ties, Suspenders, Mufflers, Shirts, Hose, Underwear, Suits, Overcoats, Trousers, Caps, Sweaters, Sweater Coats, Hdks, Gloves, Mitts, Umbrellas, etc.

FOR CHILDREN

Coats, Furs, Sweaters and Knitted Goods of all kinds, Footwear. In fact all kinds of wearables for the Young Folks.

TOYS!! TOYS!! TOYS!!!

Dolls (dressed and undressed in over a hundred different kinds), Teddy Bears, Horns, Drums, Horses, Helmets, Trains, Fur Dogs, Books, Carts, Monkeys, Dolls Tea Sets, Rolly Pollys, Noah's Arks, Stuffed Rabbits and Dogs, Drawing Slates, Candles, Xmas Tree Decorations, Blocks, Puzzles, Big variety of Games, Sets of Tools, Horses and Carts, Balls, Trains, Cradles, Mechanical Toys, Musical Boxes, Watches, Rattles, etc., etc.

Space will only allow us to enumerate a few of the many articles we have to offer. We can only say **Come and See!**

A. H. MACKAY, Newcastle

GIFT SUGGESTIONS

Here in this advertisement you will find the answer to that annual question: "What Shall I Give for Christmas?" For months past we have been preparing to meet your Christmas needs. The following list of Gift Suggestions will give you some idea of the comprehensiveness of our stock.

Gifts Suitable for the Housekeeper

STERLING SILVER

Tea Spoons (1/2 doz. in case)	\$ 4.50 to \$ 7.00
Coffee Spoons (1/2 doz. in case)	3.00 to 4.00
Sugar Shells	2.00 to 3.00
Butter Knife	1.50 to 3.00
Cold Meat Forks	3.00 to 4.50
Cream Ladels	2.00 to 2.50
Jelly Spoons	2.50 to 3.50
Berry Spoons	4.50 to 6.00

LIMOGES CHINA

Tea Sets	15.00 to 25.00
Tea Cups	.75 to 1.40
E. & B. Plates	\$ 2.40 to \$ 3.60
Fancy Pieces	.75 to 1.20

NIPPON CHINA

Bowls	.80 to 2.50
Sugar and Creams	.50 to 2.50
Whipped Creams	1.00 to 1.75
Bone-Bone	.25 to 1.60
Comports	1.10 to 2.25
Cheese Dish	1.30 to 2.50
Tiles	.25 to .70
B. & B. Plates	.80 to 1.35
Cake Plates	.80 to 2.00
Jardiniere	.80 to 2.00

This is only a partial list of the gifts to be found in our store. It would be impossible to enumerate more fully in the space at our disposal. Nothing but a personal visit will do. Come in and look around. Come in to-day.

H. WILLISTON & CO.
JEWELERS ESTABLISHED 1889 NEWCASTLE

CHINA

As a Christmas Gift, China is always acceptable. Our stock is complete and each piece is hand painted. Ask to see it.

A. E. SHAW, Druggist

NEWCASTLE

LOGGIEVILLE

IMPORTANT POST FOR DR. MERSEAU

Has Been Appointed Medical Officer on C. P. R. Steamship Empress of Japan

Dr. Harry C. Merseau, youngest son of School Inspector Merseau, of Doaktown, has been appointed medical officer on the C. P. R. Steamship Empress of Japan, which plies between Vancouver and the Orient. Dr. Merseau formerly practised at Rexton, Kent, but for the past year has been taking a post graduate course at Edinburgh University and took the degree of F. R. C. S. Dr. Merseau is a brother of Mrs. H. F. McLeod. Mrs. W. J. Scott and the Misses Merseau of Fredericton. He has been very successful in the practice of his profession and his friends predict for him a brilliant career.

TAXATION DISCUSSED

(Continued from page 1.)

side lenders can't be taxed here. This county is valued at less than 50 per cent. of its real value. The recent valuations had found that in some districts property valuation had not changed in 25 years. One man valued at \$1000 told of about \$5000 property when questioned. Loggieville assessment had been raised 150 per cent. Then they came to Newcastle, and increased its valuation, but not enough, but along came the assessors afterwards and lowered it. He would have the town valued at par. It could then borrow money more readily. Property should be assessed at selling price. Some houses here valued at \$4000 recently sold for \$12,000, and there may be many more such cases. Our real estate is probably assessed too low. Great difficulty to find personal property. About \$500,000 in Newcastle Banks, all of which probably escapes taxation. He would value lands held for speculation at the price asked. He would not change the system, but aim to get assessors that would value correctly. If the merchant were taxed on land only he would have to charge so high for goods that people would have to leave town; and so with boarding house keepers.

He took no stock in Mr. Stuart's story of the man who said the assessment of his house had been put up because he had painted it, for that man's property was not assessed enough yet. He did not think that the young men of the place were assessed too much. The decrease of the poll tax to \$5.00 had been followed by an increase in the property.

If any man wants to invest here, continued Mr. Morrison, he first asks what the tax rate is. 10 per cent. is a very good margin of profit nowadays. But if the tax rate is 2 1/2 per cent. and the Banks 7 per cent., where are the profits to come from?

Speaking of monopoly, Mr. Morrison said that Doaktown, which was once one of the principal places in the province, fell into decay largely because one man had got hold of nearly all the business.

The trouble with Newcastle, he continued, was that there was not enough of people here. We cannot do without water, light, &c., to save taxes as we did 25 years ago. We earn double what we did then. The cost of living has gone up fully 150 per cent. We want more industries. If we exempt new industries, will the older industries suffer? The older industries were not highly taxed—practically, they have been largely exempt. There were good things in what Mr. Stuart suggested, but, if you take taxes off in one place you put them on in another.

The great difficulty was to get at personal property, continued the speaker. What is income? That is difficult to arrive at. Some years a business man has no income at all. Working men here are scarcely assessed at \$300 income, \$200 of which is in practice exempted. This can't be made less, for then the right to vote would be taken away. But such cases as that of a property assessed at \$15,000 and sold for \$200,000 were decidedly wrong. And it was wrong to allow a man who sells his property for \$4000 to then say he has no personal property. Isn't his money in the bank and assessable?

Another bad feature is the case of a man who has \$50,000 in a Joint Stock Co. The company's property is assessed where the head office is situated. To escape taxation in Chatham the Miramichi Lumber Company has its head office in Boiestown where the tax is a mere bagatelle. The valuations had increased Rogeraville's assessment 200 per cent. and yet it was only 50 per cent. of what it should be.

The hour being late Hon. Mr. Morrison proposed that the discussion be continued at some other meeting. After several new members had joined, the Union adjourned, to meet again after the Christmas vacation, when it is understood the discussion on taxation will be resumed.

At the close of his sermon Sunday night, Rev. Dr. Cousins answered three of the questions lately sent in to him, reserving the remainder for next Sunday evening.

REV. WM. AITKEN ENDS LIFE WORK

Passes Peacefully Away on Saturday—Fifty Years a Minister

The death of Rev. Wm. Aitken, father of Sir Max Aitken, occurred at his home here at 7 o'clock Saturday morning. The deceased had been in his home here at 7 o'clock Saturday sudden death came as a great shock to the community. Deceased was born in Linlithgowshire, Scotland, about 77 years ago. He graduated from Edinburgh University and was licensed and ordained in Scotland. He lived in Ontario for fifteen years, where he married Miss Noble, of Maple, near Toronto, who survives him. In 1880, Rev. Mr. Aitken became pastor of St. James Presbyterian church here, and after twenty-three years acceptable pastorate he resigned in 1903, because of poor health, and continued to reside here. Besides the widow, who is at present in critical health, the following children survive: R. Traven D. barrister, Calgary; J. Mauns, Manager Royal Bank, Lethbridge; Sir Wm. Max, London, England; Rahno, widow of Dr. Horatio Walker, now superintendent Los Angeles Hospital; Miss Annie, superintendent Rutland, Vermont; Hospital; Dr. Arthur Noble, Chicago; A. Anderson, and Misses Jean and Laura at home. Deceased had been a minister almost fifty years. The family were preparing to spend the winter in Florida, when Mr. Aitken's serious illness a fortnight ago compelled a postponement of the intended visit.

On Sunday morning last the pulpit of the Presbyterian Church was draped in memory of deceased.

The family, with the exception of Sir William Max Aitken are expected home to-morrow, when all arrangements for the funeral, on Friday afternoon at 2:30 o'clock, will be made.

CASSILLIS

Reading the Advocate every week we find out the news of general interest and thinking it might interest some one to read a few items on Cassillis we take pleasure in writing them.

A number of young ladies gathered at the home of Wm. Mullin one evening last week and a very enjoyable evening was spent. Excellent music was rendered on the violin by Miss Mary A. Chadwick.

Mrs. P. Hubbard has been quite ill, but we are delighted to say she is convalescing by the skillful treatment of Dr. Swartz.

Miss Bernetta Hyland is spending the winter with her aunt, Mrs. Isabella McTavish.

Mr. Everett Ferguson was brought from the lumbering woods two weeks ago with his foot badly cut. Dr. Swartz dressed the foot, and we trust Mr. Ferguson will soon be able to be around again.

Miss Robertta Burns, who was visiting in Newcastle last week, the guest of her sister, Mrs. Ed. Dalton, returned home.

Miss Stillikers is spending the winter with Mrs. Geo. Hubbard.

Misses Ellie Leach, Annie Burns, Maggie Johnson, were visiting friends in Cassillis.

We hear of a number of wedding bells in the near future.

In the Probate Court of Northumberland County.

To the Sheriff of the County of Northumberland or any Constable within the said County, Greeting:

WHEREAS Thomas Christie Miller and Allan A. Davidson, Executors of the last Will and Testament of the Late William D. Ferguson late of the Parish of Derby in the said County, Esquire, have rendered an account of their administration of the said Estate to the Judge of this Court, and by their Petition dated the twelfth day of December instant presented with the said account to this Court and now filed with the Registrar of this Court have prayed that Citation may issue for the passing of the said account and that such further order may be made as may be necessary for passing the said account and closing the said Estate;

You are therefore required to cite the next of kin, creditors, devisees and legatees of the said William D. Ferguson deceased and all others whom it may concern to appear before me at a Court of Probate to be held in and for the said County of Northumberland, at the Town Hall in the Town of Chatham in the said County of Northumberland on Monday the nineteenth day of January now next at eleven o'clock in the forenoon to attend and take such part as they may see fit in the passing of the said account and on the making of such further order as will be necessary therein and for closing the said Estate.

Given under my hand and the seal of the said Court this thirteenth day of December, A. D. 1913.

R. A. LAWLOR,
Judge of Probate.
G. B. FRASER,
Registrar of Probate.

(L. S.)

XMAS GOODS

Grocery Department

Our Grocery Department is complete with the very choicest Groceries including Raisins, Currants, Figs, Dates, Peels, Extracts, Spices, Oranges, Lemons, Grapes, Apples, Confectionery of all kinds, Nuts, etc., in fact everything necessary for Christmas Baking, or Christmas Table.

Toy Department

In our Toy Department will be found a lot of most beautiful Dolls ranging in price from 15c. to \$1.00 each, Teddy Bears, Dogs, Muffs, etc. **Call and see them.**

Enamelware and Tinware

In this department will be found all the cooking utensils, such as Roasting Pans, Bread Pans, Cake Pans, Pudding Dishes, Flour Sifters, Egg Beaters, Double Boilers, Steamers, Bread Mixers, etc.

Hardware

Our Hardware Department also contains many useful articles for Xmas Presents, such as Hockey Skates, Sticks, Pucks, Pocket Knives, Knives and Forks, Spoons, Hand Sleighs, Sleigh Bells, etc.

Flour and Feed

Don't forget we have the famous "Regal" Hard Wheat Flour, the best bread flour on the market. "Gold Medal" a good all round flour for bread and pastry, and "Primrose" intended for pastry only.

Needless to say our Prices are at least as low as any of our competitors and Quality Guaranteed Satisfactory.

D.W. STOTHART

Phinney Block

Phone 97

JOLLY JINGLES FROM ST. NICK

As we write the snow is falling, and soon the Jolly Jingles of St. Nick's Bells will be heard. We have received his "Wireless" and as usual Our Store will be his favorite Emporium.

Here you may find:

A most elegant and exclusive line of Calendars, X'mas Cards, Booklets, X'mas letters, &c.

A very select line of Books for the Grown ups and Youths by the best authors.

Stationery which is the ne plus ultra of Canadian excellence.

Confectionery in Fancy Packages and in bulk from the best Manufacturers in Eastern Canada.

Also Dolls, Toys, Games and Fancy Articles too numerous to admit of mention.

Be wise, come early—the Rush at the last is inevitable.

Follansbee & Co's

XMAS GOODS

AT MACMILLAN'S SHOE STORE

FOR MEN

Dancing Pumps in Patent and Gun Metal, House Slippers in Tan and Black Dongola, also a line of Bedroom Slippers.

FOR WOMEN

Evening Slippers in Black, White and Pale Pink Satin, also in Patent. Bedroom Slippers in Felt and Colored and Rug Top. Warm Felt Slippers with Felt and Leather Soles also a line of warm boots with Felt and Leather Soles.

FOR CHILDREN

Tan Felt High Cut Boots in sizes 4, 5, 6. Another line of Felt Boots in 4, 5, 6, 7.

A line of Children's Bedroom Slippers and Buck Skin Moccasins.

VISITING CARDS make a Dainty and Inexpensive Xmas Gift when Neatly Printed at the Advocate Job Dept

A MERRY XMAS TO YOU

GIFTS

For Ladies and Gents bought at our store will bring Good Cheer. This is the time when you are puzzled what to give your friends. Don't hesitate **Come to Our Store** for things to wear. Goods of every description now on exhibition.

LET US HELP YOU

MOODY & CO'Y