Canning Season Is Here Again

Our stock of Canning and Preserving Supplies is at its best. We have everything required to help make the canning season easy for you.

ENAMEL PRESERVING KETTLES, all sizes.....40c up
ALUMINUM PRESERVING KETTLES (Wear-Ever)...$2.15
HOUSEHOLD SCALES, with scoop, weighs up to 30 lbs., $6.50
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Large Wooden and Granite Spoons, Measuring Cups, etc.

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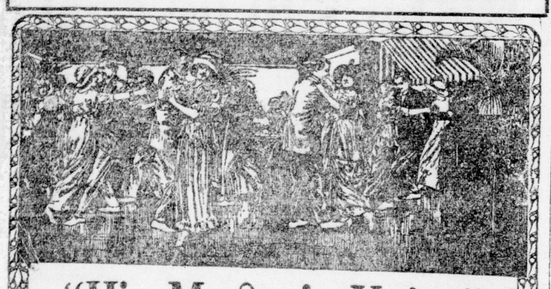
2XV

VICTROLAS VICTOR RECORDS

Heintzman & Co., Limited

242 Dundas Street

QUALITY :: :: :: SERVICE



"His Master's Voice" DANCE RECORDS

WITH a Victrola and "His Master's Voice" Records, anybody can dance now-a-days, anytime, anywhere; and we may dance to any measure we please, from the old-fashioned waltz or minuet, to the latest glide, one-step, or trot.

90 cents for 10-inch, double-sided

Home Here to Shanghai—*Medley One-Step*—and—Poppy Time in Old Japan—*Medley Fox Trot* Victor Military Band 18267
Pom Pom—*Medley One-Step*—and—Honky Tonky—*One-Step* Victor Military Band 18039
You'll Find Old Dixieland in France—*Pistro*—and—Just Blue—*Fox Trots* All Star Trio 18547
Dear Old Pal of Mine—and—When You Look in the Heart of a Rose—*Waltzes* J. C. Smith's Orch. 18543
The Royal Vagabond—and—Canary—*Fox Trots*—J. C. Smith's Orchestra 18541
Sweet Siamese—Fox Trot—and—He's Had No Lovin' for a Long, Long Time—One-Step Frantzen's Society Orchestra 18546

$1.50 for 12-inch, double-sided

Sometime—and—Chong—*Medley Fox Trots* Smith's Orchestra 35684
Head over Heels—and—I'm Always Chasing Rainbows—*Fox Trots* Smith's Orchestra 35682
Leave it to Jane—*Medley Fox Trot*—and—Rambler Rose—*Medley One-Step* Smith's Orchestra 35660
Esmeralda—and—Cecile—*Waltz Hesitation* Castle House Orchestra 25373
Millicent—*Waltz Hesitation*—and—Mighty Lak' a Rose—*Hesitation* McKee's Orchestra 55676
Missouri Waltz—and—Kiss Me Again Waltz Smith's Orchestra 35663

Victrolas from $34 to $597 (sold on easy payments, if desired). Ask for free copy of our 620-page Musical Encyclopedia, listing over 9000 "His Master's Voice" Records.

Hear them at any "His Master's Voice" dealers

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Manufactured by Berliner Gram-o-phone Co., Limited Montreal

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Mason & Risch, Limited

The Home of the Victrola

248 Dundas Street - - London

HEADQUARTERS FOR Victrolas and Victor Records IN EAST LONDON

Smith Furniture Co., Ltd.

Open Evenings. 725 DUNDAS STREET. Phone 896

Full List of Victor Records Always, Combined With Perfect Service, Makes Record Buying a Pleasure at

Starr Co., of Canada

265 DUNDAS STREET. PHONE 2364

VOICE OF THE PEOPLE

WHEN THE LOSER PAYS HEAVIEST.

To the Editor of The Advertiser:

I send you a copy of a letter addressed to the members of our Canadian Senate and Commons. I have no objection whatever to a profits tax; I do not see how we can handle our enormous public debt without some special taxes. What I object to is that the firm which has lost during the war, pays a heavier tax than a firm in a similar position that has held its own. If you think the matter worthy of notice, I shall be glad. Yours truly,

W. J. McKINNON.

President, Pease Foundry Company, Limited.

Toronto, June 20, 1919.

To the Honorable Members of the Senate and Commons of Canada:

Gentlemen,—I subjoin for your consideration, a copy of correspondence between the chief commissioner of taxation and myself, with regard to a very plain injustice in the working out of the taxation of profits acts as it stands at present. I have no doubt whatever of the correctness of the commissioner's interpretation of the act. It is all too plain. What I complain of is, that according to the provisions of the act, we, whose capital was impaired by nearly $100,000 through conditions caused by the war, have to pay approximately 10 per cent higher taxes than we would have paid had we not suffered these losses. Our trade depends upon the building trade. The building trade collapsed, as you all know, in 1915, and is only now reviving. Our company has paid no dividends for five years. We have been hoping soon to recoup ourselves for our losses in the years 1914-1917 inclusive, but the excess taxation on account of these losses will be almost enough to pay one year's dividend.

You will observe that Mr. Breadner's argument against the amendment to the law that I asked for, is that it would necessitate the readjustment of equally unjust taxes that have been paid by other firms in the past. It is an old proverb that "Two wrongs never make a right." I quite appreciate that it will cost a very considerable amount of clerical labor to adjust these errors of the past, but are there not many returned soldiers who will be ready to assist? They have done some fighting in Belgium to secure justice for small nations; why should they not do some figuring in Canada to secure justice for small manufacturers? It is seldom in the British Empire that an appeal for justice fails.

I am quite aware that the honorable minister of finance has matters of more importance to occupy his attention, but perhaps a way may be found to have the matter taken up in committee, so that necessary amendments may be made. Yours truly,

PEASE FOUNDRY COMPANY, LIMITED,

Toronto, June 16, 1919.

W. J. McKinnon, President.

Department of Finance, Ottawa, Canada.

D. J. McKinnon, Esq., President and Treasurer, Pease Foundry Company, Limited, Toronto, Ont.:

Dear Sir,—In reply to your letter of the 26th ultimo, suggesting an amendment be made to the business profits war tax act, 1916, I may state that at this date an amendment of the character suggested would be far reaching, as assessments were levied against a very large number of firms and companies where profits were realized during accounting periods which commenced as far back as the 1st of February, 1914, and which have not since the close of the first accounting period realized any profit. In other words, assessments have been made against companies where the losses during the four years were in excess of the profits; although in one or two of the accounting periods sufficient profits were made to render the company liable to taxation.

The amendment would practically mean the readjustment in many cases where the assessments have been made and paid, but notwithstanding these conditions, I can assure you the suggestion made by you will be carefully considered. You are no doubt aware the act provides that the tax shall be levied against and paid by the person owning such business for each and every accounting period ending after the 31st of December, 1914. Yours faithfully,

(Signed) R. W. BREADNER,
Commissioner of Taxation.

January 8, 1919.

R. W. Breadner, Esq., Chief Commissioner of Taxation, Ottawa, Ont.:

Dear Sir,—I have to thank you for your letter of the 8th of January, in which you fully set forth the difficulties that might be found should the law be changed as I suggest. I have no doubt whatever that the law is just as you say. What I complain of is that the law is plainly unjust, and the fact that the amendment asked would practically amount to "large adjustments in many cases where the assessments have been made or paid," seems no reason why such an injustice should be perpetuated. The war tax act has already yielded immensely more than was expected, and the mere trouble occasioned by revising the taxation in a number of cases from the beginning of 1914 to the end of the present year, appears to me no sufficient reason for permitting a wrong once discovered to continue.—"Fiat Justicia, Ruat Coelum."

An illustration will best serve to show the inequity of the law as it now stands. Let us take two corporate companies, one of which we shall call "Furnace, Limited," and the other we shall call "Stoves, Limited." Both of these companies succeeded equally well up to the end of 1913. Each of them had an authorized and paid-up capital of $200,000, and each of them had a surplus and reserve of $100,000, making a working capital of $300,000. During the war Canadian building permits fell, as shown in Maclean's Daily Reports Review for the month of February, 1918, to about 25 per cent of what they had been in 1913. The sale of furnaces, which depends upon the building trade, fell concurrently, so that in four years, ending with December, 1917, "Furnaces, Limited," lost approximately the whole of its surplus and reserve, reducing its capital to $200,000.

"Stoves, Limited."

In the case of this company the war losses were not so serious. It was able to pay a 7 per cent yearly dividend (for four years), but was unable to add to its surplus. You can understand that, while even a shack needs stoves, only the better class of houses require furnaces.

Munitions Contracts.

At the beginning of 1918 each of these companies took on a munitions contract, and each of them succeeded in making during the year a profit of $100,000.

Now let us compare the incidence of taxation upon each of these companies:

"Furnaces, Limited."

Paid-up capital and surplus, 1st January, 1914		$300,000
Less loss as explained above		100,000
Net amount of capital as at January 1, 1918		$200,000
Profits earned ... $200,000		$100,000
Business Profits Tax.		
Total profits, 1918	$100,000	
Less 7 per cent on $200,000 capital, exempt	14,000	
Balance of taxable profits	$ 86,000	
Taxation on excess profits between 7 per cent and 15 per cent, 25 per cent on	16,000	$ 4,000
Balance of taxable profits	$ 70,000	
Taxation on excess profits between 15 per cent and 20 per cent, 50 per cent on	$ 10,000	5,000
Balance taxable at 75 per cent	$ 60,000	45,000
Total war tax		$54,000

"Stoves, Limited."

Paid up capital and surplus, 1st January, 1914, (after paying 7 per cent yearly dividends)		$300,000
Profits earned on $300,000		100,000
Business Profits Tax.		
Total profits	$100,000	
Less 7 per cent on $300,000, capital, exempt	21,000	
Bal. on Taxable Profits.	79,000	
Taxation on excess profits between 7 per cent and 15 per cent, 25 per cent on	24,000	$6,000
Bal. of taxable profits.	55,000	
Taxation on excess profits between 15 per cent and 20 per cent, 50 per cent on	15,000	7,500
Balance Taxable at 75 per cent	40,000	30,000
Total war tax		$43,500

(Or $10,500 less taxation on the business that has made $128,000 greater profits.)

Now, in the light of these figures, it is not clear that the law as it stands, discriminates against the unfortunate? Might it not be entitled "An act for the super taxation of war losses"?

I am quite aware that some may defend such injustice by pleading the higher law:

"To him that hath shall be given,
And from him that hath not shall be taken away,
Even that which he seemeth to have."

But may not a closer study of the Scripture convince our law givers that this sacred sanction refers not to things material such as gold and silver, but to Spiritual gifts, which are in themselves vitally self-reproductive?

Might it not be possible to amend the law somewhat as follows:

"Provided that if it shall be shown to the satisfaction of the commissioner of taxation, that owing to war conditions prevailing throughout the accounting periods since the first day of January, 1914, any corporation or business firm liable to taxation under this act has conducted its operations at a net loss, then no tax shall be payable by such corporation or business firm. When the net profits for the whole period from the first day of January, 1914, to the end of any accounting period exceed the losses, then the excess only of such net profits over such losses shall be taxable."

Does not the fact that the legislative bodies of Great Britain and of the United States have, as I am informed, amended their profits tax laws in this direction, go far to show that such an amendment is necessary?

But would it not be very much simpler and more satisfactory to provide that all business profits in excess of ten per cent per annum shall be taxed at the rate of 50 per cent? How can it be expected that any investor will pay par for shares in the common stock of commercial corporations whose profit limit is fixed at seven per cent, when preferred stock in eight of the most prominent Canadian concerns is quoted on the Montreal Stock Exchange at an average of 95? If industrial companies are to find capital, must they not be able to offer investors the prospect of at least ten per cent in return for the risk taken?

See editorial on this subject in the Saturday Evening Post of February 1, 1919.

I hope you are satisfied that some such change is essential. If you are, I am sure you will recommend it to the minister.

Yours truly,
(Sgd.) D. J. McKINNON,
President and Treasurer.

Toronto, February 6, 1919.

"If I Only had a Little Capital"

Time and again you have heard someone say, "If I only had a little capital back of me I know I could make money with that proposition."

Resolve, today, that you will not face Fortune emptyhanded. Sow the seeds of your success by starting a savings account with this Bank now.

Paid-up Capital $ 6,500,000
Reserve Fund - 12,000,000
Resources - - 150,000,000

THE BANK OF NOVA SCOTIA

G. H. MONTGOMERY
Manager London Branch

23A

WORTH MORE THAN ALL MONEY ON EARTH

Mrs. Raspberry Able To Do Housework First Time in Four Years — Gains Thirty-Five Pounds.

"I had rather see my wife well and happy like she is since taking Tanlac than to have all the money in the world," declared Henry Raspberry, of 1812 Campbell street, Kansas City, Mo. Mr. Raspberry, who has recently been employed as a foreman by the Armour Packing Company, was formerly in the service of the Missouri, Kansas and Texas Railroad.

"Before my wife took Tanlac," continued Mr. Raspberry, "she had rheumatism in her limbs so bad she couldn't even dress herself. I would have to help her out of bed in the mornings and put her clothes on for her. Her stomach in the mornings was in such a bad condition that she could hardly digest anything. The gas on her stomach would cause intense pains in her side, and such awful spells of palpitation of the heart that she coud hardly stand it. She was extremely nervous, her breath was short and very offensive, and she had fallen off in weight until she was hardly more than a frame.

"At the time she began taking Tanlac she only weighed 87 pounds, and had not been able to do any of her housework in four years. But she now weighs 122 pounds—has actually gained 35 pounds—and is as healthy and active as she was 30 years ago. The rheumatic pains have all left her, and she can do all her work and look after the family without the least trouble. She can eat meats, pickles, all kinds of vegetables and anything else she wants, and never have a sign of indigestion. She is not the least nervous any more, sleeps like a child every night, and is as well as she ever was. I can't find words to express my thankfulness for what Tanlac has done for her. It is nothing short of wonderful."

Tanlac is sold in London by Standard Drug, Limited, and by an established agency in every town.

CHAPMAN'S

Real Live Specials

For Week-End and Holidays At Our Store

Underwear Bargains

Ladies' Nightdresses, in nice fine cambric, very pretty styles, trimmed with lace and insertion. To be cleared at $1.75

Ladies' White Underskirts, with flounce trimmed, embroidery and insertion top. Special $1.50

Ladies' Fine Cotton Ribbed Knit Vests, cumfy cut. Clearing, 39c or three for $1.00

Ladies' Cotton Combinations, in fine knit, just right for summer wear, knee length, with short sleeves or sleeveless. Extra special value $1.19

Millinery Dept.

This department is certainly up to the very minute with fashions direct from New York. We personally choose them ourselves. Turbans of raffia braid, with trimmings of ostrich and flowers. Huge Leghorn Hats completely covered with pleated ribbons, chic tricorns, and Milan crowns, and brims of satin flowers and leaves. Together with other fashionable new ideas from our workroom.

Children's Hats

Three Special Lots of Children's Hats, trimmed and untrimmed, in all colors.
REGULAR $2.00 FOR $1.39
REGULAR $3.00 FOR $1.98
REGULAR $4.00 FOR $2.98

Corsets

We are still offering this Extra Special Corset, in good quality coutil, hose supporters, medium and low bust models, in all sizes $1.19

House Dresses

Ladies' Porch or Indoor Dresses—We certainly have a remarkable stock to select from.

House Dresses, in pink, blue and grey chambray, trimmed with white collar and cuffs, in all sizes. Clearing $3.75

Ladies' Good Quality Chambray Dresses, nice light colors, made extra large size for stout ladies. $3.95

Black Silk Poplin

$1.00 Per Yard

Extra Special Quality Black Silk Poplin. We are giving you another opportunity of securing this beautiful silk. Full yard wide, honestly worth $1.75, for, per yard $1.00

Hosiery

3 Pairs for $1

We are alive to the fact that you are looking for cheap Hosiery.

Ladies' Lisle Hose, 8½ to 10, in white and black only. Clearing, three pairs for $1.00

Silk Ankle Hose, in all shades, 8½ to 10, regular up to $1.50, for 98c

Boys' and Girls' Ribbed Hose, 6, 6½, 7, 7½ only, good strong school hose, clearing, three pairs for $1.00

Ladies' Novelty Pure Silk Hose, black with purple clock, brown with white clock, 8½ to 10 ..... $2.65

Waists To Suit All

So persistent is the demand here that blouses vanish immediately from our counters. Even if you have waists enough you will want one of these. Ladies' Waists in beautiful quality habutai silk, embroidered, in white, maize and pink. All sizes $3.50

Ladies' Pretty Voile Waists, in eight different styles, all sizes. These are regular up to $2.50, for $1.50

JOHN H. CHAPMAN & CO.

This Store Closes at 1 o'clock Wednesdays, During June, July and August

INGERSOLL PASTOR RECEIVES PRESENTATION

INGERSOLL, June 26.—The presentation of a handsome gold-mounted cane, bearing a suitable inscription, was tonight presented to Rev. R. J. M. Perkins as a parting gift from Pride of Oxford, L. O. L., No. 743. The gift was in appreciation of the valued services he has rendered during the years he has been connected with the Orange Order here, and the presentation was made in view of his early departure for Chatham, where he will become rector of Christ Church.

DIES AT WELAWARE.

DELAWARE, June 26.—John Foslett died today at the family residence, lot eight, "Harris street," Delaware, in his 69th year. He is survived by his widow, five sons, James A., Delaware; Wallace, J., Delaware; Percy R., at home; Lawrence A., Westminster, and Allen W., at home, and one daughter, Mrs. Cora B. Grey, at home, also by two sisters, Mrs. John Dean, Brown City, Mich., and Mrs. William Leaker of London.

Rev. B. L. Hutton of London, will conduct the service at the funeral, which will take place Sunday afternoon, with interment at Delaware Cemetery.

NOT ANXIOUS FOR S. C. R. TO TAKE OVER SANATORIUM—BECK

Absolute denial was given by Sir Adam Beck last night to the report that he had visited Ottawa with the possible intention of urging that the department of soldiers' civil re-establishment should take over the military portion of Byron Sanatorium.

Sir Adam said that he was not aware that such a subject had ever been discussed by the directors of the London Health Association, whose sanction, he said, would be required before the S. C. R. department could be approached. As far as he knew, the directors had no reason to ask to be relieved of their part of the agreement in force, he said.

THIN, NERVOUS PEOPLE NEED BITRO-PHOSPHATE

WHAT IT IS AND HOW IT INCREASES WEIGHT, STRENGTH AND NERVE FORCE IN TWO WEEKS' TIME IN MANY INSTANCES

SHOULD BE PRESCRIBED BY EVERY DOCTOR AND USED IN EVERY HOSPITAL.

Says Editor of "Physicians' Who's Who."

Take plain bitro-phosphate is the advice of physicians to thin, delicate, nervous people who lack vim, energy and nerve force, and there seems to be ample proof of the efficacy of this preparation to warrant the recommendation. Moreover, if we judge from the countless preparations and treatments which are continually being advertised for the purpose of making thin people fleshy, developing arms, neck and bust, and replacing ugly hollows and angles by the soft curved lines of health and beauty, there are evidently thousands of men and women who keenly feel their excessive thinness.

Thinness and weakness are usually due to starved nerves. Our bodies need more phosphate than is contained in modern foods. Physicians claim there is nothing that will supply this deficiency so well as the organic phosphate known among druggists as bitro-phosphate, which is inexpensive and is sold by most all druggists under a guarantee of satisfaction or money back. By feeding the nerves directly and by supplying the body cells with the necessary phosphoric food elements, bitro-phosphate quickly produces a welcome transformation in the appearance; the increase in weight frequently being astonishing.

Clinical tests made in St. Catherine's Hospital, N. Y. C., showed that two patients gained in weight 23 and 27 pounds, respectively, through the administration of this organic phosphate; both patients claim they have not felt as strong and well for the past twelve years.

This increase in weight also carries with it a general improvement in the health. Nervousness, sleeplessness and lack of energy, which nearly always accompany excessive thinness, soon disappear, dull eyes become bright and pale cheeks glow with the bloom of perfect health.

Physicians and hospitals everywhere are now recognizing its merits by its use in ever increasing quantities. Frederick Kolle, M.D., editor of New York Physicians' "Who's Who," says: "Bitro-Phosphate should be prescribed by every doctor and used in every hospital to increase strength and nerve force and to enrich the blood."

Joseph D. Harrigan, Former Visiting Specialist to Northeastern Dispensatory, says: "Let those who are weak, thin, nervous, anaemic, or rundown, take a natural, unadulterated substance such as bitro-phosphate and you will soon see some astonishing results in the increase of nerve energy, strength of body and mind and power of endurance."

Bitro-Phosphate is made entirely of the organic phosphate compound referred to in the National Standard Dispensatory as being an excellent tonic and nervine and a preparation which has recently acquired considerable reputation in the treatment of neurasthenia. The standard of excellence, strength and purity of its substance is beyond question, for every Bitro-Phosphate tablet is manufactured in strict accordance with the U. S. Pharmacopoeia test requirements. Bitro-Phosphate is therefore not a patent medicine and should not be confused with any of the secret nostrums, so-called tonics or widely-advertised "cure-alls."

CAUTION—Although Bitro-Phosphate is unsurpassed for relieving nervousness, sleeplessness and general weakness, owing to its remarkable flesh-growing properties it should not be used by anyone who does not desire to put on flesh.

NOW RAISES 600 CHICKENS

After Being Relieved of Organic Trouble by Lydia E. Pinkham's Vegetable Compound.

Oregon, Ill.—"I took Lydia E. Pinkham's Vegetable Compound for an organic trouble which pulled me down until I could not put my foot to the floor and could scarcely do my work, and as I live on a small farm and raise six hundred chickens every year it made it very hard for me.

"I saw the Compound advertised in our paper, and tried it. It has restored my health so I can do all my work and I am so grateful that I am recommending it to my friends."—Mrs. D. M. Alters, R. R. 4, Oregon, Ill.

Only women who have suffered the tortures of such troubles and have dragged along from day to day can realize the relief which this famous root and herb remedy, Lydia E. Pinkham's Vegetable Compound, brought to Mrs. Alters.

Women everywhere in Mrs. Alters' condition should profit by her recommendation, and if there are any complications write Lydia E. Pinkham's Medicine Co., Lynn, Mass., for advice. The result of their 40 years' experience is at your service.

Why Lose Your Hair The Cause is Dandruff and Itching; The Remedy Cuticura

For free sample Cuticura Soap, Ointment and Talcum address: "Cuticura, Dept. E, Boston." All druggists.