

Christmas Gift Suggestions!

As the selecting of suitable Christmas Gifts is always a perplexing problem, we take this opportunity of making a few helpful suggestions, which will no doubt relieve you of some of the worry of the Gift Season.

Ladies :

CREPE-DE-CHENE HANDKERCHIEFS, FANCY SILK HANDKERCHIEFS,
ASSTD. BOXES FANCY HANDKERCHIEFS, CASHMERE, WOOL & KID GLOVES,
SILK HOSIERY, FELT BEDROOM SLIPPERS, BLOUSES, SPATS, GAITERS, Etc.,
all at Special Cash Prices.

Gentlemen :

LAWN and SILK INITIAL HANDKERCHIEFS, LINED and UNLINED KID GLOVES,
FANCY SHIRTS, NECKTIES, MUFFLERS, LINEN COLLARS, WINTER CAPS,
BOSTON GARTERS, SLEEVE LINKS, INVICTUS HOCKEY BOOTS, all at Special
Cash Prices. SHIRLEY PRESIDENT BRACES only 75c. pair.

TOYS!

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Side Talks by Ruth Cameron

THE NEW CHRISTMAS.



I can't tell you how many people I have heard say in these last few years that they have dropped the observance of Christmas during the war and that they were questioning whether to take it up again or not.

Some of them have asked me what I thought about it, and as a Letter-friend was among these, I'm going to give you my point of view for what it is worth on whether we should take up the celebration of Christmas again or not.

Let's take it up, I say, but let's not take it up in quite the same way.

Let's take up a better Christmas than the one we laid down.

How can we make it a better Christmas, you ask, naturally. I don't blame you. I hate lectures, or articles in which people make beautiful big statements and don't help you any with the concrete application.

Gift-Giving and Gift-Exchanging.

My own feeling about a better Christmas is this—that we shouldn't give up gift-giving, that is the first question that always pops up, but that we would do well to do less gift-exchanging. It was the cut-and-driedness of gift-exchanging that came near taking the beauty out of Christmas.

Give, by all means—there is no better way to make our hearts swell with the tenderness and love that is the essence of Christmas than to be planning to make someone happy, and that's what you should be doing when you give a Christmas gift. But don't let it be such a cut-and-dried exchange.

During these years when we all did less at Christmas time, you have probably dropped out some of the exchanges of gifts with old high school and college friends and distant cousins and so forth. For my part, I have substituted letters and cards for this sort of giving, and I don't mean to go back.

Gifts That Count.

Again, many of us took this opportunity

tunity to stop the exchanging of costly gifts among a large family of in-laws. That seems to me a good thing to let stay dropped. But do not leave a vacuum in the place of what you have given up. Fill it up with the giving of gifts (mark the different verb) to people to whom the gift may mean a great deal.

There are some among your relatives who are not so prosperous; why, not concentrate on them? There are old friends who have to strain and struggle just now to "make" things meet and give their children all the modern child must have. If you can do it in a delicate way, why not send some bit of luxury to one of these men or women? There are children who have but little of the Christmas gaiety. There are old people gone back into the second childhood in which a gift is as much an event to them as to the real child. These all represent opportunities to do Christmas giving instead of Christmas exchanging.

The Christmas of Beautiful Ceremonies.

Then, of course, as I have said before in these columns, I hope to see the new Christmas made one in which more emphasis is put on the Christmas ceremonies. The singing of Christmas carols, the candle lightings, the yule log, the gathering of the family on Christmas eve to read Dickens' "Christmas Carol," the trimming by the children of a tree for the birds—it is in such things as these, to my way of thinking, that the very essence of Christmas is found.

"The old order changeth yielding to new, lest one custom should corrupt the world."

Let's put more love and tenderness and less of the spirit of barter, into the new Christmas and make it so much a better one than the old.

Ruin by Taxation.

There is no use denying that taxation in Great Britain has reached a point where it is endangering the growth and prosperity of that country. I am reminded of this by the significant statement that the Hudson's Bay Co. would not immediately transfer its headquarters to Canada. At the last annual meeting of that company

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for an indefinite period. Sooner or later these sources of taxation are going to dry up. Those whose brains and ability made possible the collection of such enormous sums by the tax gatherer will quit their endeavors, or move, as the Hudson's Bay Company is threatening to do, to a country where the penalties levied against success are less severe.

There is a great deal for us here in Canada to learn from present experiences in England. On numerous occasions Sir Harry Drayton, in the course of the recent sessions of the Tariff Commission, has taken occasion to warn his hearers to tread easily in respect to over-taxation, else this country will be endangered as England now is. He is right. There are already indications that our present difficulties can be very largely laid at taxation's door with the feeling that the baby is at the proper address. Take, for instance, our so-called luxury tax, which, by the way, hits the necessities of some people. This has done more probably to slow down trade in this country than any other half dozen factors rolled into one.

Then take the case of business profits and income taxes. When a business man has to sell his accumulated savings represented by Dominion war bonds in order to meet the demands of the tax gatherer, as has often been the case, he is not at all likely to look upon a further expansion of his industry with any degree of enthusiasm. And, again,

there are innumerable instances of business men being compelled to borrow funds in order to meet their tax bills. All of which no doubt sounds strange to those unacquainted with business routine, but is none the less true.

Another matter which the Government must sooner or later recognize is the uncertainty of the business profits, the income and luxury taxes in respect to the amount which these taxes will add to the country's treasury. The manufacturing concern which made a million dollars in 1919, a goodly share of which was returned to the Government through either the business profits or the income tax, one or both, may not only have no profits in 1920, but show an actual loss. To give a specific instance in an important branch, that of the piano manufacturer. During the last few years the Canadian makers of pianos are credited with having done a very large business and no doubt enjoyed good profits, a large proportion of which found its way into Government coffers. Now, however, the tide has turned and in place of making profits, they are actually making losses, and in consequence the Government cannot hope for much, if any, revenue from this important industry for the year 1920.

Taxation based on such unstable grounds is not to be depended upon. And worse yet, when the money is most needed by the Government (in the lean years), it is least likely to be forthcoming.—Saturday Night.

Fashions and Fads.

Paris foretells that crepe will be the smartest of summer fabrics. A striking feature in new millinery is the high back drapery. Heavy satin skirts are cut flaring at the hem and snug at the hips. A Hudson seal box coat is trimmed with narrow strips of weasel. The bloused or draped corsage is used by Paris for evening gowns. The narrow train of a black velvet gown is lined with silver tissue. The pleated skirt is being overhauled with flat panels at either side. Silver net over white satin is the winter bride's favorite combination. Rust, dull green and shades of brown are fashionable colors for suits. A smart frock of blue serge is embroidered in a lighter blue, red and silver. A white crepe de chine dress is trimmed with bands of brilliant embroidery. An attractive blouse features the boxed front with a sash that ties in the back.

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