MC 2035 POOR DOCUMENT

PROF. KEIRSTEAD ON ASSESSMENT

Explains Proposed Act — Real Estate, Personal Property, Income—The Leasehold System

Before the Canadian Club last night, Dr. W. C. Keirstead, who was one of the most active members of the Assessment Commission, which recently reported, elucidated the points of the proposed act, explaining in the process the conditions which at present exist, the changes the new act carries, the conditions which warranted the alterations, and the principles and theories upon which they were based. W. Frank Hatheway and two others present offered queries, which were satisfactorily answered, and in concluding, Professor Keirstead expressed the hope that the labors of the commission might bear fruit.

In the outset of his address he condemned the present system of assessment. The act was not capable of enforcement, he said, and moreover, the assessors would not attempt it. "As an instance," he said, "if a man had money in the bank at three per cent. his tax on it would be two-thirds of his interest. Now the assessor must either enforce the act—which is impossible—or use his own judgment. In other words, the assessor practically becomes the tax-making authority. Under conditions of this kind there is bound to be considerable inequality.

"There is one criticism I have to make. Supposing a man had considerable real estate and some personal property. Now the assessors would say, as long as he is taxed so much on real estate and personal property, we will let him down on the income. Now the man next door has no real estate, but has practically the same income, the assessors strive to make the taxes equal, forgetting the latter pays a portion of the former's real estate burden in his rent, and on personal property, in the money he gives for the things he buys.

Give Assessors Law.

"The proper and only thing to do is to give the assessors a law to follow. If it doesn't work out let it be modified so that from the experience will be evolved a better law." He pointed out, however, that the enforcement of any law required "well trained, well qualified, expert assessors. The system should be as objective as possible.

"The question is," the professor continued, "who should pay taxes and on what should they pay. Many who came before the commission said that taxes should be levied according to benefits received, that is, for the service. Others said that it should be according to ability to pay. The conclusion we came to, and I will be dogmatic in this, was that it should be paid in part according to benefits received and in part to ability to pay."

He demonstrated his meaning by instancing a case of sewerage in a certain section where the value of properties was enhanced. In this case there was benefit received and the tax should be accordingly. However, in the case of a public work which was of benefit to all, such as roads ,the burden should be borne on the basis of ability to pay. These principles, he said, are accepted by a great many systems of taxation. The law should be capable of easy enforcement and easy of administration and as simplified as possible.

"The present system," he continued, "is a general property tax by which real estate, personal property, tangible and intangible, income, poll tax and some licenses, furnish the revenue.

"With regard to real estate, some thought that at present it was very heavily taxed; others that it should pay more, and still others, that all revenue should be raised from it. We did not believe it should pay all. We did, however, think it should furnish a good proportion. You will find that real estate pays a smaller per cent of local taxes than any other city on the continent, with one exception that I know—Fredericton. We took the stand that real estate should form the base of taxation, but, however, in order to produce sufficient revenue, it should come from more sources than one. In some places it furnishes as high as 80 per cent."

At this point he made reference to a commission which recently reported in New York recommending the enforcement of an income tax, practically the same as that recommended for here.

Too Many Exemptions.

"You must draw from more than one source. According to the present system land value is $7,000,000 and real estate value $21,000,000, which is a very low valuation of land as compared with the improvements. To account for this we turned up the exemptions, and found that besides government property, church property and property of charitable organizations there were the C. P. R. and St. John Railway Company properties, the latter two having obtained partial exemption under an act of 1870. We recommended the repeal of that act. Several industries were also exempted. This rests entirely with the city and I have no criticism.

"It may be said that the C. P. R. is not paying in this section. I do not know. It may be that the section cannot be considered by itself but only as a limb of the body. Real estate is taxed on the basis of benefits received and our recommendation was that the railway property be taxed and valued as the land adjacent. The same applies to the street railway.

"We are told that the street railway is not making large profits, and it may be that the city is not the most profitable for such a system. But we were told by one business man, who showed us a valuable stock in his trade, that if he could sell out and invest his money in government bonds, his profits would be just as large as he is getting from his business. We recommended that a tax be put on gross earnings—that the rate should be regulated to the ordinary tax on real estate. Then, supposing the rate on real estate is one per cent, we have recommended a tax of four and a half per cent on the gross earnings of the street railway as equal to the ordinary tax, and in the case of the New Brunswick Telephone Company five and a half per cent, and the telegraph companies in the same way."

Leasehold System.

Speaking with reference to the leasehold system, he recalled that the land value was $7,000,000, but of this the city owned a great deal, $400,000 worth, of which appeared on record. He proceeded to explain the features of the system. The agent leases the property for a period, promising a renewal at the expiration of the time or will purchase the improvements. He referred to an instance where land was leased from the city and re-leased so as to net a handsome margin for the leaser. He said there was a tendency, in the instance of leased property, for the assessors to undervalue it, and this undervaluation also had a tendency to affect generally the valuation of real estate.

"We recommended," he added, "that the assessors have the authority to tax the leasehold land at full value, the tax to be borne by the tenant and the landlord according to their interest in the property, and furthermore recommended that, if at the expiration of the term of the lease, the landlord will not renew, the lessee be given the option to purchase the land at a capital value of 5 per cent.

"We did find that the leasehold system was not good for the city. It was not advantageous to the general interest in getting the best utility out of the land."

With reference to land not fully taxed he said that there were many places an owner would be very willing to sell but cannot, and these cases had to be taken into consideration, and should be taxed according to their value. Some lands, by reason of their location and quality were practically worthless. With reference to the land values, he recommended that maps be prepared, just as was done in Montreal, Toronto and New York showing the land, with the value placed on it, regardless of who the landlord is. In order to get a thorough valuation of land it was the only way.

Personal property, he pointed out, was of different kinds. As to household effects he estimated that there were 10,000 families in the city, and placing $500 as a reasonable average, there should be a total valuation in this class of $5,000,000. As a matter of fact it only ranged between $500,000 and $1,000,000. This, he said, placed a heavy burden on large families and was a very inequitable arrangement. "We recommend its removal—its exemption, that is, from taxation."

With reference to such personal property as automobiles he did not believe it was equitable to exact a license tax and then assess, and it was recommended that a schedule be adopted, which was furnished in the report.

Intangible Personal Property.

Regarding intangible personal property he demonstrated the situation. "Supposing," he said, "a man should put a certain amount into the war loan. How many would be satisfied, knowing that two per cent. of the amount would be taken in taxes. We recommend that the tax be not upon the capital value but upon the income from the investment. Of course these people should contribute something, and we recommend that it be six per cent. of the income."

Coming to the income tax, he recalled that under present conditions there is exemption of $300 up to $1,000 and a $5 poll tax. This is applied to clerks but does not reach the business men. Now there is an income of $180,000 from incomes and poll tax. Then 60 per cent. of the revenue is paid by men earning less than $1,000 and 80 per cent. by men earning less than $1,500.

"We had to make this more equitable or make the tax indirect, that is, a certain per cent. of the house rent paid by the citizen. This measures them all with the same yard stick, but is hard on large families. The present system is all right as far as it goes, but a business man when giving the salary of his clerks should include his own. The sworn statement should be compulsory."

"With reference to stock in trade it should be assessed at one half the value, and he should pay a tax on the net income."

In concluding he said that the only way to make the law a success was the accurate and strict enforcement of it.

Some Questions Asked.

When he had concluded, he said he would like to answer some questions. This one was propounded: If a man was earning $800 he would be exempted $400. Now, if he had sufficient capital invested to furnish an income of $800 and was living on it, would he still be exempted $400. To this Professor Keirstead replied that under the new act he would not be exempted, but would pay 6 per cent. of the whole—$48. When the questioner remarked upon the inquity of this, he was reminded that under present conditions he might pay over $800 on his capital invested.

W. Frank Hatheway discussed the act in certain phases, asking if the commission had considered the graduation system, to which he was answered that it was considered, but held difficulties.

Mr. Hatheway presented another question. If a certain property had valuable improvements and producing a fine income, and another property next to it was without improvements and unremunerative, would they pay the same tax on the land. The professor answered that according to the principle followed in this country the tax is on the capital value, while in England it is placed upon the income.

Mayor Hayes presided at the meeting and the attendance was large. It was held at Bond's.

THE ONLY WAY TO CURE RHEUMATISM

Must Be Treated Through the Blood and the Poisonous Acid Driven Out

The twinges and tortures of rheumatism are not due to cold, damp weather as so many people suppose. Rheumatism comes from poisonous acid in the blood. This is a medical truth that every rheumatic sufferer should realize. There is only one way to cure rheumatism—it must be treated through the blood. All the linaments and rubbing and so-called electrical treatment in the world will not cure rheumatism, and the sufferer who tries them, is not only wasting money, but is allowing the trouble to become more firmly rooted in the system and harder to cure when the proper remedy is tried. Dr. Williams Pink Pills have had remarkable success in curing rheumatism because they go right to the root of the trouble in the blood, driving out the poisonous acid, releasing the stiffened joints, clearing away the torturing pains, and giving the victim new health and ease. Mr. Vincent Brow, Havre Boucher, N. S., says: "For two years I was an almost constant sufferer from rheumatism, the trouble being so bad at times that I could scarcely get about. The trouble seemed to bring with it anaemia, and altogether I was in a very bad condition. I used doctor's medicine for almost a year without relief. Then on the advice of a friend I decided to try Dr. Williams Pink Pills. I think I took altogether about a dozen boxes, with the result that I am again enjoying perfect health."

You can get these pills through any medicine dealer or by mail, post paid, at 50 cents a box or six boxes for $2.50 from The Dr. Williams Medicine Co., Brockville, Ont.

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A New Home Cure That Anyone Can Use Without Discomfort or Loss of Time.

We have a New Methods that cures Asthma, and we want you to try it at our expense. No matter whether your case is of long-standing or recent development, whether it is present as Hay Fever or chronic Asthma, you should send for a free trial of our method. No matter in what climate you live, no matter what your age or occupation, if you are troubled with asthma, our method should relieve you promptly.

We especially want to send it to those apparently hopeless cases, where all forms of inhalers, douches, opium preparations, fumes, "patent smokes," etc., have failed. We want to show everyone at our own expense, that this new method is designed to end all difficult breathing, all wheezing, and all those terrible paroxysms at once and for all time.

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Local Druggists Repair What Famous Surgeons Cannot Touch

Shattered nerves are beyond the reach of the Surgeon's knife. What will repair them? Dozens of people right here in your home town will bear testimony to this fact that Zoe-tic—the health tonic—has set them on their feet again. This famous combination of glycer-phosphates—the actual element of the human body—Cod Liver Oil and delicious tonic wine, supply the very elements that worn out nerves require. In a quiet way the action of Zoetic is truly marvellous. Without a trace of narcotic it induces sound sleep. And following that, better and better digestion. And following that a final and complete rebuilding of the nervous system drained of vitality. Two weeks' faithful use of it will convince you. Because you have been so often misled, expecting much and receiving little, we offer outright to refund the purchase price of Zoetic if at the end of two weeks you cannot report real progress toward better health. Start trying it today. E. Clinton Brown, sole Distributing agent.

TOWN PLANNING

Another conference of the town planning commission was held yesterday afternoon in the board of trade rooms. Thomas Adams, the expert who has been making observations here, gave a brief report of the ground that had been covered, but did not make any recommendations, preferring to wait until the survey is completed. He returned to Ottawa last evening, but will visit St. John again within a week or two and continue his observations.

The commission took up the possibility of erecting another bridge connecting the two sections of the city, but it was deemed unwise to attempt to carry out plans along these lines at present. The bridge that has recently been completed at the falls seems to be the only one that St. John will have for some time to come.

Through its secretary the commission is going to make a recommendation to the common council, asking the city to make a survey of a large section of land in Lancaster from Water street to the bridge road. This would entail an expense of about $150 besides the time of the city engineer. Lines of the existing main arterial roads and proposed new main arteries have been studied on the ground. Consideration has been given to the question of setting aside certain areas to be restricted for residential purposes only.

Whatever suggestions come before the commission will have to be submitted to the owners of land and any objections will be taken into consideration before the scheme is submitted to the provincial government for approval. Mr. Adams will return shortly to resume the survey.

Corns Cured Quick Applied in 5 Seconds

Sore, blistering feet from corn-pinched toes can be cured by **Putnam's Extractor** in 24 hours. **"Putnam's"** soothes away that drawing pain, eases instantly, makes the feet feel good at once. Get a 25c. bottle of **"Putnam's"** today.

Eight Colored Recruits Offer

Fine Response at Meeting Last Evening; Captain McMillan to Receive Promotion; News of the Soldiers

As a result of a recruiting meeting held in the St. James street hall last night, eight colored boys offered for overseas service with the No. 2 Construction Corps. The speakers at the meeting were Captain F. F. May, His Worship the Mayor, Commissioner McLellan, Judge Ritchie and Captain Dr. C. C. Ligoure. The recruits offering were: Albert Carty, W. George Stewart, F. W. Richards, James A. Sudlin, Phillip Bushfan, jr., Fred C. Dixon, Gladstone M. Gibson and Charles Simpson.

Yesterday's Recruits

Five recruits were signed on at the city office yesterday, as follows:

W. McAdam, Fredericton (N. B.) (No. 9 Siege Battery.)

A. R. Wetmore, Fredericton (N. B.), (No. 9 Siege Battery.)

R. E. Miller, St. John (N. B.), (No. 8 Field Ambulance.)

W. C. Williamson, St. John (N. B.), (289th Construction Battalion.)

E. H. Scott, Rockland (N. B.), (289th Construction Battalion.)

Dr. Walker Returns.

Lt.-Col. T. D. Walker has returned from Aldershot, where he was in charge of the medical services. He said the Highland Brigade had left for winter quarters.

Casualties.

The midnight casualty list contains the names of three New Brunswick men, as follows: Missing, Abraham G. Flanagan, Bass River; killed in action, J. F. Wall, Campbellton; wounded, Fred C. Ledgere, Port Elgin.

The names of the Gagetown boys that have been figuring in the casualty list during the last two weeks are: Sergeant George Kingsley Shiels, wounded; Private Percy Murray, wounded, and John H. Palmer, who was recently wounded, but has now returned to the front.

To Headquarters.

The many friends of Captain Alexander McMillan, who was wounded recently, will be pleased to know that he will shortly take a course at staff college in Cambridge, after which he is to be appointed to the headquarters in England.

That her son, Private E. G. Hanning, had been wounded on September 15, was the news received a day or so ago by Mrs. Edward Hanning, of Hartland (N. B.) The telegram stated that he had been wounded in the side and had been admitted to a hospital in France.

Mrs. Stephenson, also of Hartland, has received word that he son, Private Edward Downey, had been buried by a shell in a recent engagement and so severely injured that he had been removed to a hospital The telegram stated, however, that his injuries were not of a serious nature.

Private Copp Wounded.

Thomas Copp, of Newcastle, who has three sons already in the king's service overseas, has received a message from Ottawa stating that his son, Private Finley Copp, infantry, has been officially reported admitted to No. 1 Australian General Hospital, Wimereaux, September 27, suffering from shrapnel wounds in the hand and legs. A cable from the wounded boy confirms the official telegram.

Private May Killed.

Word has been received in Chatham that Wm. May, another gallant lad from that town, had been killed in action and that John Haley had been wounded. Only a week ago young Haley's brother, Albert Haley, was in the casualty list reported wounded. Chatham has suffered heavily in the matter of casualties and many of her gallant sons have paid the full price and sacrificed themselves on the altar of their country.

Private Finigan Wounded.

G. B. Finigan, of St. Andrews, received a telegram on Thursday to the effect that his son, G. Blair Finigan, had been officially reported admitted to No. 4 Field Ambulance Hospital, Camiers on October 2, suffering from wounds in the right arm and side. It was just one year ago on that date and at the same hour that the father received a telegram informing him that he had been admitted to a hospital in France with gunshot wounds in the the left hand. That injury kept him in a hospital in England for over nine months. In July last he volunteered to go back to the trenches and in a short time rejoined his unit.

Private Gardiner Wounded.

Mrs. Isaac Gardiner, of Hoyt Station (N. B.), received word Tuesday morning from Ottawa to the effect that her son, Private Roy Gardiner,had been admitted to No. 4 General Hospital, Camiers, September 28, suffering from gunshot wounds in the arm. Private Gardiner was a member of the 55th Battalion but after his arrival in England was transferred to the 14th Battalion. He has been six months in active service.

Navy Wants Men

Lieutenant Commander Wood opened a naval recruiting office at 85 Prince William street yesterday, and is now ready to do his part in securing the men necessary from the Dominion to satisfy the requirements of the grand fleet.

Seeks Transfer

Lieutenant Good in a letter to his father, Major Good, G.S.O. of the N. B. command, tells how they rushed the enemy off their feet and finally gained their objective. Lieutenant Good is looking for a transfer to the Royal Flying Corps, but expects that it will be some time yet before he gets it as he is needed with his own unit, the 28th battalion.

To Join Kilties

Private Thomas Maxwell of the 10th battalion is to return to Canada where he will be attached to the 236th Kiltie Battalion.

How He Died

Cyril C. Colpitts, son of T. W. Colpitts of Forest Glen, Westmorland county, is officially reported to have died of wounds in France on September 16. He was a member of the C. M. R. The parents are in receipt of a letter from his sergeant in which he says that he was detailed with his pal to put in barbed wire in a communication trench to prevent a counter-attack. They had just got their work done, when a sniper shot him through the lungs.

"Fritz was ready to attack, but had to stop when he found the wire. Our brigade was mentioned in the despatches for the good work we did," the letter says.

Sergeant Albert McAlpine, who was reported killed in action yesterday, is the son of Charles D. McAlpine of Halifax, who is well known in St. John, being formerly head of the McAlpine Directory Co. His brother, Private Hugh McAlpine, is a prisoher of war in Germany.

After Inspector Paul Huntly of the Public Service Commission of New York had visited the new Subway tunnel under the East River where the air pressure is is 34 pounds to the square inch he left the subway too quickly and on his way home collapsed at 181st street. Dr. Hoffberg, who was called, put the sufferer into an ambulance and drove him 10 miles back to the tunnel, where he was put back into the compartment in which the air pressure was highest and then gradually brought out to the surface. After this Mr. Huntly went home completely cured of his attack of "the bends."

FOOD SOURING IN STOMACH CAUSES INDIGESTION, GAS

"Pape's Diapepsin" Ends all Stomach Distress in Five Minutes

Wonder what upset your stimach—which portion of the food did the damage—do you? Well, don't bother. If your stomach is in a revolt; if sour, gassy and upset, and what you just ate has fermented into stubborn lumps; head dizzy and aches; belch gases and acids and eructate undigested food; breath foul, tongue coated—just take a little Pape's Diapepsin and in five minutes you wonder what became of the indigestion and distress.

Millions of men and women today know that it is needless to have a bad stomach. A little Diapepsin occasionally keeps this delicate organ regulated and they eat their favorite foods without fear.

If your stomach doesn't take care of your liberal limit without rebellion; if your food is a damage instead of a help, remember the quickest, surest, most harmless relief is Pape's Diapepsin which costs only fifty cents for a large case at drug stores. It's truly wonderful—it digests food and sets things straight, so gently and easily that it is really astonishing. Please, for your sake, don't go on and on with a weak, disordered stomach; it's so unnecessary.

RUNNING NOSE COLDS CURED SNEEZING STOPPED INSTANTLY

The worst of a cold is how suddenly it comes. No time to hurry to the drug store, croup develops, the lungs are affected with pneumonia or tuberculosis, and it's too late. Keep Catarrhozone on hand,—it kills colds instantly. Something magical about the way it cures catarrh and bronchitis. Catarrhozone is the best remedy because it cures in nature's way; it heals, soothes and restores permanently. Carry a Catarrhozone Inhaler in your pocket, use it occasionally and you'll never catch cold—that's worth remembering.

Beware of dangerous substitutes meant to deceive you for *genuine Catarrhozone*, which is sold everywhere, large size containing two months treatment costs $1.00; small size 50c.; sample size, 25c.

Baptists Hear Fine Addresses

Rev. D. J. MacPherson of This City Chosen President of Maritime Institute; Yesterday's Proceedings

The proceedings of the Baptist Institute of the maritime provinces, preliminary to the business sessions which began this morning, were brought to a close last evening. The sessions were marked by thoughtful and inspiring addresses. Rev. D. J. MacPherson was elected president and Rev. F. H. Wentworth secretary.

Resuming at 2.30 o'clock, after prayer by Rev. A. J. Vincent, Rev. Howard P. Whidden, D. D., principal of Brandon College, was introduced and spoke kindly words of greeting.

The following officers of the institute were elected:

President, Rev. D. J. McPherson.

Secretary-treasurer, Rev. F. H. Wentworth.

1st vice-president, Rev. N. A. Harkness.

2nd vice-president, Rev. C. R. Freeman.

3rd vice-president, Rev. O. N. Chipman.

Additional members of the executive, Revs. N. A. Harkness, O. N. Chipman, and R. O. Morse.

Professor H. G. Perry, of the department of science of Acadia University, read a paper entitled Science and Religion.

Sociology and Ministry.

Prof. A. B. Balcom, of the department of economics of Acadia University, read a paper on The Relation of Sociology to the Work of the Ministry.

Prof. Simeon Spidle, of the department of theology in Acadia University, read a paper entitled The Benefit of Philosophical Research to the Preacher.

John P. Gordon, a bright business man of Charlottetown, opened the discussion of these papers, speaking especially on the problems of sociology. Mr. Gordon insisted that the man in the pew is as fully responsible for bad social conditions as the minister is. The kingdom's message of Jesus Christ properly understood and applied will do away with all the evils of society. The people burden the preacher with too much detail work. Relieve him of detail work that he may be able to lead in the solution of social problems.

Rev. N. A. Harkness spoke of some dangers of philosophical research. There is danger of the preacher losing touch with his people hrough oo much philosophical study. There is danger of putting philosophy in the place of religion. There is danger that the preacher lose the keenness of the evangelistic appeal.

Prof. W. C. Keirstead thought we were coming to find ourselves somewhat along philosophical and social lines.

Evening Session.

The evening session of the Baptist Institute was largely attended. The newly elected president, Rev. D J. McPherson, presided, and conducted the service, assisted by Revs. G. C. Warren and C. R. Freeman. A special feature of the service was a solo excellently rendered by Miss Fenton.

The Rev. H. W. Piercy rendered Henry Van Dyke's parable of The Lost Word, and Mr. Piercy possesses rare power as an interpreter of literature.

Rev. Austin Kennedy de Blois was the speaker of the evening. Dr. de Blois' subject was The Worth of the Person in the Work of the Ministry.

ALL KINDS OF GAME.

That the game is not yet dying out in New Brunswick and that there are plenty of moose, deer and birds yet to be found, if the sportsman knows only where to go, is quite evident from the reports recently from huntsmen, who have spent days in the woods. On Thursday a party of six returned to the city after being in the woods back of River Glade for five days. The first day out they secured two large moose and from that on they were most successful and a large lot of game of all kinds fell to their lot. One of the party said that the part of the woods in which they camped was alive with Indian devils, making it dangerous to go out at night. Bears were also plentiful.

To remove a blood stain soak in cold water or in water with salt. When stain is nearly gone use soap and water or starch paste.

LOOK AT CHILD'S TONGUE IF SICK CROSS, FEVERISH

When Constipated or Bilious Give "California Syrup of Figs"

Look at the tongue, mother! If coated, it is a sure sign that your little one's stomach, liver and bowels need a gentle, thorough cleansing at once.

When peevish, cross, listless, pale, doesn't sleep, doesn't eat or act naturally, or is feverish, stomach sour, breath bad; has stomach-ache, sore throat, diarrhoea, full of cold, give a teaspoonful of "California Syrup of Figs," and in a few hours all the foul, constipated waste, undigested food and sour bile gently moves out of its little bowels without griping, and you have a well, playful child again.

You needn't coax sick children to take this harmless "fruit laxative;" they love its delicious taste, and it always makes them feel splendid.

Ask your druggist for a 50-cent bottle of "California Syrup of Figs," which has directions for babies, children of all ages and for grown-ups plainly on the bottle. Beware of counterfeits sold here. To be sure you get the genuine, ask to see that it is made by "California Fig Syrup Company." Refuse any are harmless and children love them.

HANDS PAINED AND CRACKED BADLY

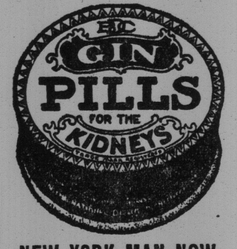
Healed by Cuticura Trial Free

"My son got his face and hands chilled and then they began getting rough and they pained and smarted. His skin was very sore and red and his hands were swollen and inflamed and they cracked badly.

"I got Cuticura Soap and Ointment and before he had finished one cake of Soap and two boxes of Ointment he was healed." (Signed) Mrs. Charles Bown, R. D. No. 3, Bury, Quebec, December 22, 1915.

Sample Each Free by Mail

With 32-p. Skin Book. Address postcard: "Cuticura, Dept. J, Boston, U.S.A." Sold throughout the world.



NEW YORK MAN NOW FEELS SPLENDID

It is useless to look for happiness while your kidneys and stomach are out of order. Seek Health first, and with it will come that buoyant happiness that money alone can never buy. From New York, we learn how

Gin Pills FOR THE KIDNEYS

has helped one man to health and happiness. Mr. Geo. Dixon, of 160 Bleecker St., New York City, writes. "Being troubled with my kidneys and stomach I was recommended by an acquaintance to try your GIN PILLS. I purchased a box at a near-by drug store, and I can truthfully say that they have been wonderfully effective and I am now feeling splendid."

If you have any suspicion of kidney or stomach trouble write to-day for a free sample of Gin Pills, or buy from your druggist—50c. a box, or 6 boxes for $2.50.

National Drug & Chemical Co. of Canada, Limited
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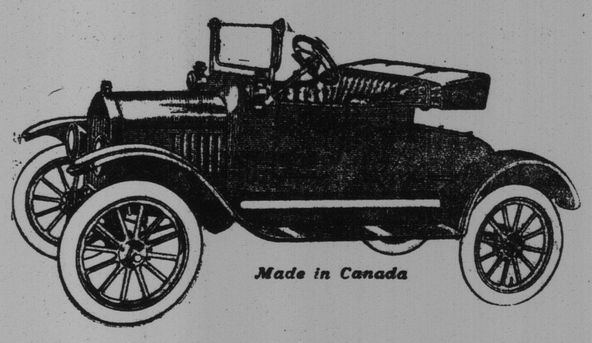

The New Ford Runabout

STREAM line effect, tapered hood, crown fenders, new radiator with larger cooling surface. These are the principal new features of the 1917 Model.

Chassis	$450	Coupelet	$695
Runabout	475	Town Car	780
Touring Car	495	Sedan	890

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