

Happy Chance for Frugal Folks

A MIGHTY REMOVAL SALE OF BOOTS AND SHOES

Just at a Time when Everybody Wants Footwear

Having purchased the Russell Building, 677 Main Street, with the intention of making it our

North End Branch

We will begin on **WEDNESDAY MORNING** next at 9 o'clock a Mighty Removal Sale of all the goods now stocked in our

Mill Street Store

We do not want to carry away a single pair of Shoes, and in order to do this will offer bargains such as have not been offered in St. John in many years. All new, fresh, seasonable Boots, Oxfords, Pumps, Colonials and Slippers for men, women and children.

In anticipation of a rush, and to arrange the stock to the best advantage, the Mill Street Store will be closed all day **Tuesday**, and when the sale begins on Wednesday morning a large staff of salespeople will be on hand.

CASH ONLY.

NO GOODS ON APPROVAL.

Mill Street Store

WATERBURY & RISING, LIMITED

CANADA'S CROPS

Ottawa, June 15.—In a bulletin issued by the Census and Statistics Office on last Friday, preliminary estimates are given of the areas sown to the principal grain crops in Canada as well as reports on their condition according to returns made by crop-reporting correspondents on June 1. The reports show that

throughout the maritime provinces seeding was delayed through the lateness of the spring. In Ontario and Quebec the condition of grain is generally satisfactory, notwithstanding a long spell of dry weather; in many places, however, the meadows were beginning to suffer from the effects of drought. Conditions throughout the west were reported as generally favorable, though rains would be welcome especially in Manitoba and southern Alberta.

The total area under wheat in Canada is provisionally estimated at 11,203,800

acres, or 188,800 acres more than in 1913. The area under spring wheat is reported as 10,290,000 acres, or 185,500 acres more than in 1913, and the area expected to be harvested of fall wheat is 973,800 acres, or 8,300 acres more than last year. The acreage of oats is placed at 10,140,000 acres, as compared with 10,484,000 acres last year, an increase of 344,000 acres. Barley occupies 1,804,000 acres, or 8,900 acres less than last year, and rye 111,070 acres, as compared with 119,300 acres last year. The estimated area under hay and clover is 8,806,000 acres, as compared with 8,169,000 acres in 1913.

In the three northwest provinces, Manitoba, Saskatchewan and Alberta, the total wheat area is estimated at 10,347,400 acres, as compared with 10,096,000 acres in 1913; that of oats at 9,068,000 acres, as compared with 9,792,000 acres in 1913; that of barley at 1,041,000 acres, as compared with 1,025,000 acres in 1913. These differences represent increases of 251,400 acres for wheat, 294,000 acres for oats, and 16,000 acres for barley; or a total increase of 541,400 acres for the three crops, as compared with 1913. The wheat area in Manitoba is somewhat less than last year, viz.: 2,788,000 acres, as compared with 2,864,000 acres in 1913. In Saskatchewan the area under wheat is 5,848,800 acres, as compared with 5,720,000 acres, and in Alberta it is 1,611,100 acres against 1,512,000 acres.

On June 1 the condition of field crops, as measured by a standard in which 100 represents the promise of a full crop was very favorable. The points are as follows: Fall wheat, 79; spring wheat, 93; all wheat, 91; oats and barley, 92; rye, 80; peas, 92; mixed grains, 93; hay and clover, 90; alfalfa, 88, and pastures, 90. Assuming that the conditions between now and harvest will be equal to the average of the past four years, 1910-1913, the above percentages represent the promise of yields equal to the four year average in the case of spring wheat, rye and barley, and inferior in the case of oats by 1 per cent and in the case of fall wheat by 2 per cent.

"Well, sonny," said the patient druggist to the small boy who had been hanging about the store for half an hour, eagerly eyeing the candy counter, "do you want to buy some candy?"

"Course I want, but I can't—mother sent me to buy soap."

BABY ECZEMA

BECOMES CHRONIC

Causing Great Suffering and Anxiety—Prompt Relief and Cure by Dr. Chase's Ointment.

This is one reason why every mother should know about Dr. Chase's Ointment, since it is an unfailing cure for all itching skin diseases.

Mrs. F. Clarke, Belmont, Mass., writes: "My baby had eczema on her ear. The sore was very bad, and nothing seemed to do her much good. Hearing of the remarkable cures Dr. Chase's Ointment was making, we sent for some, and after the third application the sore began to heal. I am glad to say that it is quite well now, and we give the credit to Dr. Chase's Ointment. We cannot recommend this preparation too highly."

Here is another letter, which tells of the cure of a five-week-old baby. Mrs. Wallace Minton, River John Road, Colchester County, N. S., writes: "My little girl took eczema when she was five weeks old. Though we doctored her until she was nearly a year old, she got no better. I was advised to use Dr. Chase's Ointment, and this treatment completely cured her."

Wedding Presents

For June Brides

Every taste for ornamental and useful presents can be satisfied at our stores. Sterling Silver, Electro Plate, Cut Glass, Cutlery, Heather and Brass Goods.

We Have Them All

See Our King Street Windows For Suggestions.

W. H. THORNE & CO. LTD.
MARKET SQUARE & KING ST.

DODGING THE NEW

LOYD GEORGE TAX

Insurance Boom Caused By Latest Budget

SOME WAYS IT IS DONE

Wealthy Men Make Provision To Protect Estates From Heavy Death Duties — Prosperous Income Tax Experts

(Times Special Correspondence)
London, June 4.—At least two classes of business men in England are delighted with the new taxation introduced by Lloyd George's latest budget which has caused almost universal grumbling. They are the insurance men and those astute individuals who describe themselves variously as "income tax experts," "income tax recovery agents," and "income tax adjusters."

Lloyd George has set himself the task of raising \$1,081,015,000 this year to meet the growing cost of armaments. There is a proverb that nothing is so unavoidable as taxes—except death—but the latest budget has set a lot of clever men to thinking ways to avoid the taxes and it is a good bet that when the end of the year comes Lloyd George will be a good many hundreds of thousands of dollars short on his estimates. Indubitably the insurance companies will be a good many more thousands ahead. The reason for this is that under the income tax law money paid for life insurance premiums is exempt from income tax up to one-sixth of the taxpayer's total income. Hitherto few Englishmen have taken full advantage of this, for after all the income tax did not bear very heavily on the small man, but now that full advantage of the situation and are doing all they can to help the home along by an unprecedented campaign of advertising, circularizing and canvassing.

"How to Cut Down Your Income Tax" is the title of a pamphlet which is being widely circulated by one of the biggest English insurance companies and it shows by typical examples how one can dodge the tax collector altogether. Thus a man earning \$800 would in the ordinary way pay income tax at eight cents in the \$8, or \$160, \$800 of earned income being exempt from tax. If, however, he spent that \$160 which is just one-sixth of his total income, on insurance he would escape the income tax altogether and at the same time lay up just one-sixth of his total income, or \$133, for his heirs, or, if he took out an endowment policy, for his own old age. The man earning \$1,200 a year who spent \$200 a year on insurance would get off with \$7.50 income tax instead of \$18 and so on.

The income tax saving becomes even more important to the man with a large income, for the rate of tax is higher than on the small one. For instance, a man with an income of \$10,000 is liable to a tax of \$55,200 which is an increase of \$28,600 over last year's rate. If, however, he devotes one-sixth of his income—roughly \$80,000—to life insurance he saves income tax on that to the tune of about \$11,000.

Companies, Too

But the insurance companies stand to gain almost as much by the new Lloyd George death duties as by the income tax. On large estates these now amount to 20 per cent of the total, and it is easy to see that in the event of two or three deaths occurring in rapid succession a great estate might be practically swallowed up by the crown or a great business ruined. Even in the case of a single death great loss may be experienced by the necessity of raising the amount of an unfavorable market, for the death duties must be paid before the will is admitted to probate and the heirs may take possession. Holders of great estates, therefore, have made a rush to take out special policies covering the amount of the duties to which their estates are liable on their death, and I am told that policies for many millions of dollars have been written in this class alone in the last month.

If the insurance companies have been doing a flourishing business what can be said of the ingenious gentlemen whose business it is to show new taxpayers how to pay as little as possible? It is true that they have not taken as much business as it is to show new taxpayers how to pay as little as possible? It is true that they have not taken as much business as it is to show new taxpayers how to pay as little as possible? It is true that they have not taken as much business as it is to show new taxpayers how to pay as little as possible?

British income tax law is so complex that none but an expert can understand it. There are so many and so intricate exemptions that most lay men do not bother about them, and if the tax collector's bill is not too stiff, pay it with a grumble. Now that it threatens to be stiffer than ever, however, they are flocking to the experts who are reaping a golden harvest, their charges being usually five or ten per cent of the amount which they are able to save their clients.

One newspaper writer of my acquaintance who went to one of these experts was so confident that he had produced a "work of art" in his income tax return that he promised the expert an additional 25 cents over and above his fee for every \$5 he could save him. The expert looked at the "work of art" and smiled.

"I am nothing here for evening dress," he said.

"Of course not. Why should there be?" was the reply.

Well, you occasionally go to the theatre or a public dinner in the course of your work," said the expert. "We will put down \$100 for two dress suits a year—expenses of your business you know—and another \$100 for dress shirts, ties, gloves, extra laundry. You take taxicabs, too, don't you?—Several times a week, you say—that's good for another \$100. Did you buy a typewriter this year? Yes, \$100. You sometimes engage a stenographer to take down your articles—call that \$75. Now how about your house? You write at home? You are entitled to the rent of the room you write in. When you took your holiday last summer you went in search of local color for that new novel. We will put down the cost of that holiday. My boy,

Sale of White and Ecru Lace Flouncings Continued
Tuesday Morning in Lace Department

Sale of Ladies' Raincoats

A Tempting Offering of Desirable New Garments in Stylish Tweed and Paramatta Cloths

These will be found just the sort of raincoats to serve for all around wear this summer, driving, motoring, week-end outing or vacation trips. There are only a limited number of these coats to go at sale prices, so that you must act promptly to get them.

Commencing Tuesday Morning

TWEED RAINCOATS—Very stylish, plaid rubberized linings, wide, close buttoning storm collar, belted back, set-in sleeves, patch pockets, grey and black, and olive and black diagonal stripes. Lengths 50, 52, 54, 56; bust measurements 32, 34, 36, 38, 40.

Sale price, each.....\$7.45

RAINCOATS IN PARAMATTA CLOTH—Rubber lined, collar buttoning close at neck, set-in sleeves, slash pockets; colors are fawn and olive. Lengths 50, 52, 54, 56; bust measurements 32, 34, 36, 38, 40.

Sale price, each.....\$6.45

COSTUME SECTION—SECOND FLOOR.

IT IS NOW TIME FOR

Boys' Wash Garments

The Greatest Range of Any Season in Colored and White Suits, Bloomers and Oting Trousers and Play Togs

The season for wash garments is here and mothers careful for the comfort of the boys and the saving of wear and tear on heavier clothes will be quick to take advantage of the fine opportunities offered this year by our larger than ever assortments and unapproachable values.

WASH SUITS—In Sailor and Russian styles. Fashionable and durable little garments in Cambrics, Gelsates, Linens, Percales, Madras and Khaki Drills, plain, stripes and checks, fancy trimmed collars in red, blue, white, tan and many combinations. Russian Suits, ages from 2 1/2 to 6 years. Sailor Suits, ages 5 to 10 years. Prices from.....\$5c. to \$5.00

RUSSIAN AND SAILOR SUITS—Plain white, in Piques, Cambrics and Lawns, Hamburg embroidery trimmed and with edges button-holed, fancy collars and cuffs in light and dark blue, also in tan; some of the suits are prettily trimmed with red piping. Prices from.....\$1.15 to \$5.00

BOYS' WASH BLOOMERS—In khaki drill, the very thing for rough play or in the country wear. Ages 4 to 16 years. Pair.....50c.

BOYS' OUTFIT TROUSERS—In khaki drill, cool and comfortable for warm weather, well fitting and durably made, cuff bottoms, belt 1/2 match; 8 to 16 years. Pair.....\$1.05

ROUGH RIDER, COWBOY AND INDIAN SUITS—In khaki drill, and BASEBALL SUITS in grey flannel. Each from.....\$1.25 to \$3.50

BOYS' CLOTHING DEPARTMENT

Manchester Robertson Allison, Limited

the government will owe you money before we are done with it."

The result of it all was that instead of paying the government about \$100 this year my friend will pay the agent \$15 and send along all his friends.

One ingenious agent, however, has discovered a truly Napoleonic scheme for evading the payment of the super tax of from twelve cents to thirty-two cents in the \$5 which is imposed, over and above the income tax, on all income of more than \$15,000 a year. This is based on the fact that companies are not liable for the super tax and he proposes to organize all his super-taxable clients into companies. Under the English company law only two shareholders are required and one of them need hold only one share. The person who becomes a company will be chairman and managing director of himself and he can declare what dividend he pleases. It is proposed that he declare as dividend only the amount which he requires for living expenses and that all the rest of the company's—or his—income shall go back into the "business," and shall, therefore, escape the tax altogether. The scheme looks good on paper and may succeed, although the English judges have a way of times of ignoring the strict letter of the law in favor of equity, but if it does it is safe to say that parliament will stop up this loophole before the next budget comes due.

Arguing It With the Collector

Given an easy-going tax collector and an ingenious payer, or rather non-payer, it is fairly easy to postpone the evil day when taxes must be paid even for years in some cases. One man at least has managed to pay no taxes for four

years by the simple method of raising

the collector. These points were raised and discussed by letter, one by one, and as fast as one was settled after months of correspondence, a fresh one was raised. The collector may have seen through the game but he apparently enjoyed the discussion and consoled himself with the reflection that in the end the \$5 which is imposed, over and above the non-payer, however, for the collector died a few months ago and he has begun the game again from the start with his successor.

MORNING NEWS OVER THE WIRE

The dominion fish hatchery near Rapide de Femme, near Grand Falls, N. B., was totally destroyed by a forest fire on Friday last, and about one million fish were let out into the stream and lost.

Mr. Stagni, the papal legate in Canada, was highly honored yesterday in Charlottetown, P. E. I. Large numbers of men took part in a procession in his honor, forming an escort for him, and accompanied by two bands, by members of the Knights of Columbus, A. O. H., and C. M. B. A., he was taken to the cathedral where he gave the apostolic benediction.

The Hamburg liner New York, with 600 passengers aboard, arrived at New York yesterday with a gaping hole torn in her side by a collision with the steamer Pretoria in the fog off Nantucket east yesterday.

The Trades and Labor Council in Sault Ste. Marie on Saturday withdrew their candidate, Demman, from the elec-

toral contest as they felt that the ques-

tion at issue was the abolishing of the bar, and this they would leave to the other parties to work out, without the intervention of a labor candidate.

B. L. Moore of Moore's Mills, Charlotte county, plans to rebuild his mill, recently destroyed by fire. He will go into the manufacture of short lumber, staves, shingles, etc.

An Italian passenger in the steamer of the steamer Canopic from Boston to Naples became suddenly ill on the voyage shortly before her arrival on Saturday, and stabbed twenty-five fellow passengers before being overcome. Five of those injured are in a serious condition.

The Reason for Poets.

"The poets perform a great mission in this world."

"They certainly do. If it wasn't for them the magazine editors would have an awful time filling in small spaces at the bottom of pages."

Take Summer Snaps

WITH THE PREMOLETTE JR.

The light, handy, compact little Folding Camera that takes a splendid photo, and can be carried easily on vacation jaunts.

The Premolette Jr. No. 1 takes a 2 1/2 x 3 1/4 picture and costs but \$5.00.

S. H. HAWKER'S DRUG STORE

Corner Mill Street and Paradise Row

AT DANIEL'S

JUNE BARGAIN SALE

2000 Garments Whitewear

Commenced Today and Will Continue While Lot Lasts

Lot of dainty garments for Tuesday's selling, gowns, skirts, corset covers, etc., as well as big lot of samples children's white dresses.

These goods are from the largest manufacturers and purchased at special concessions in price

"A great June Whitewear Event"

F. W. DANIEL & CO., Ltd.

LONDON HOUSE