

Notice!
TO INCOME TAXPAYERS!

Returns for the accounting period of 1921 will be due on March 31st, 1922. Persons whose returns are not filed with this department on or before the above date are hereby notified that the negligence penalty as provided by Section 2 of the Act to amend the Income Tax Act of 1918, shall be added to the assessment of all taxpayers who have not complied with Section seven of the Act. All others to whom forms have been sent under the Eighth section of the Act, as persons suspected as being liable to taxation, are bound to make returns even though they would have no tax to pay. For every default in not making returns under Sections 7 and 8 of the Act, the taxpayer and also the person or persons required to make return, shall each be liable on summary conviction to a penalty of one hundred dollars for each day during which the default continues.

The penalties provided by the sections named apply to fiduciaries, executors, guardians and legal representatives; it also applies to all employers, corporations, associations and syndicates, who are required to forward returns for estates, &c.

JOSEPH O'REILLY,
Assessor.
Assessor's Department, St. John's. mar27,21

When you want
to make a
Gift of
REALLY GOOD
Silver Plated Flatware
you naturally select
WALLACE.

Why not use
it as well in
your own home?

T. J. DULEY & Co., Ltd.,
The Reliable Jewellers
and Opticians.

THE NEW EDISON
"THE PHONOGRAPH WITH A SOUL"

ECONOMY—More music is recorded on an Edison 10 inch Re-Creation than on a 12 inch talking machine record. The Edison Re-Creation is recorded 150 threads to the inch, while "talking machine" disks are recorded only 80 threads to the inch. The Edison Re-Creation is much less susceptible to breakage.

ARTHUR R. STANSFIELD,
Edison Dealer, 178 Water St.
feb23,21

Machinists, Attention!

A very favourable purchase enables us to offer

Black Drill Overall.
Heavy weight, well made from good strong cloth, at an exceptionally low price.

\$1.37.

Don't miss this Bargain. We have other Overalls also, but these are special.

ROBERT TEMPLETON.

SUCCESS IS ONLY ATTAINED BY TOIL.

But if you are willing to invest your spare time, you will receive interest in the future at an ever increasing percentage, and you will eventually attain the highest of all positions. Let us teach you Electric Lighting, Power, Telephone, Telegraph, or Wireless Engineering in your own home. Write for our Prospectus.

British Radio & Electrical Engineering Institute
C. L. B. ARMOURY, ST. JOHN'S.

New York Jowls.

- SMALL HOCKS.
 - LIGHT H. B. PORK.
 - FAT BACK PORK.
 - SPECIAL PLATE BEEF.
 - SPECIAL FAMILY BEEF.
 - "LINCOLN" PLATE BEEF.
 - NEW YORK BONELESS BEEF.
- Lowest Prices to the Trade.

GEORGE NEAL, Ltd.
'Phone 264

What is Your Verdict!

Is it not safe to assume that the Ford Motor Company of Canada, Limited, who manufacture in their own huge perfectly equipped plant practically every part of the Ford car, are the people best qualified to make replacement parts at the lowest price compatible with the high quality which must be maintained?

Manufacturers of spurious parts, operating as they do on a small scale with limited capital and inadequate equipment, cannot possibly make parts of the same quality or accuracy at anywhere near the low price you have to pay for Genuine Ford Parts. Yet you are asked to believe that these spurious parts are only equal Genuine Ford Parts in quality but can be produced to sell for less!

We rest our case here. The verdict we leave to you.

DODD'S GARAGE, LTD.

Catherine Street, St. John's, Newfoundland.
Authorized Ford Agents for Newfoundland.

feb14,21

TO THE TRADE!

This is just the proper season for Rubber Footwear. We carry a large assortment of

**Ladies' & Gent's
Rubbers and Gaiters**

All sizes are available.

Also a large assortment of

FLANNELLETTES, FLEECE LINED UNDERWEAR.

COTTON TWEEDS, OVERALLS, SHIRTING, CALICO, WORKMEN'S SHIRTS, and a large quantity of MEN'S ALL WOOL HEAVY SOCKS.

KALLEEM NOAH, Ltd.

Wholesalers & Jobbers, Noah Building.
feb18,21, w.f. 3m

Middle States Oil Co.

Quoted \$13.50. This stock has not yet enjoyed any perceptible advance, and it looks a better purchase now than many of the issues which have made splendid advances during the month. Its earnings are several times in excess of its \$1.20 annual dividend and its book value is \$32.50 per share. We look to see it sell to \$15 at least before the end of April.

Traded on Margin, \$4 a share.

J. J. LACEY & COMPANY, LIMITED,
STOCKS & BONDS. TELEPHONE 1164.

**200 barrels
NOVA SCOTIA APPLES.**

Due this week; also now in stock:

100 cases CALIFORNIA ORANGES—Counts 252's, 216's, 176's.
75 boxes CALIFORNIA WINE SAP APPLES—Counts 130's and 150's.

Good Sound Fruit. Prices Right.

BURT and LAWRENCE.

Box 245 14 NEW GOWER STREET. Tel. 759.

**Spring Showing
of
Dining-room Needs!**

Delightful Golden Oak, or the more dignified Fumed Oak are here used in some of the most charming Dining-room Furniture we've ever handled. Tables, Chairs, Carvers, Buffets, Cabinets—everything needed to make a perfectly appointed dining-room—in beautiful designs are now to be seen in our Furniture Showrooms.

If your dining-room looks worn or shabby, let us give you special prices on Dining-room Furniture. Any single piece sold.

U. S. Picture & Portrait Co.
St. John's.

HUNTER'S

Pearl Barley, Green Peas, Oatmeal.

Asparagus Tips.
Crab Apple Jelly.
Cranberry Sauce.
Salted Almonds.
Celery Salt.
Asparagus (Peeled).

VIOTA.
Have you tried it? One package makes 18 delicious afternoon tea cakes. Easily made.

**Brock's
Bird Food.**

**Tunis
Dates.**

**Guava
Jelly.**

**Needler's
Confectionery.**
Butter Brazils.
Colonial Fruits.
Crystal Cracknels.
Butter Mintettes.
Selection
Chocolates
in 1/2 lb., 1 lb. and 2 lb. boxes.

BISCUITS.
Toy Cracknel.
Rusks.
Sugar Wafer.
Florence Wafer.
Assorted.
Cream Horn.
Pat-a-Cake.
Marie Shortcake.
Thin Arrowroot.

Bowring Bros., Ltd.,

GROCERY.

JUST RECEIVED:

Latest Records,
Brunswick and Gennett,
75c. and upwards.

A bundle of New Music
given with each Record.

CHARLES HUTTON,
The Home of the Gramophone.

**The Mt. Vernon
Hospital Training School
for Nurses**

offers exceptional inducements to young women between the ages of 18 and 32, with one year or more of high school training, or the equivalent.

The hospital is a beautiful modern building in a city of 45,000 people, one-half hour's ride from New York City.

No Tuition Fee Required.

Students provided with board, lodging and laundry and given an allowance sufficient for incidentals, while training. No mental service such as demanded of probationers in the past, is required in this hospital.

Trips to the museums, theatres, and other attractions in New York as well as parties in the spacious Nurse's Home connected with the hospital, provided by the women of the committee.

For further particulars write the

Superintendent Mount Vernon Hospital,
MOUNT VERNON, N.Y.

mar16,21,ed

Reid-Newfoundland Co., Limited

FREIGHT NOTICE!
**Placentia Bay Steamship
Service.**

Freight for Merasheen Route, Bay Run, per S.S. Clyde direct will be accepted at the freight shed on Thursday, March 30th, from 9 a.m.

Reid-Newfoundland Co., Limited

Furness Line Sailing

From St. John's Halifax Boston Halifax to St. John's
Liverpool to Halifax to Boston to Halifax St. John's to Liverpool

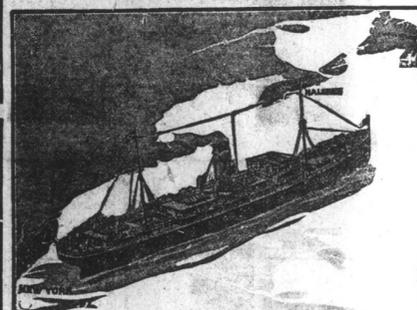
S. S. SACHEM— Feb. 24th Mar. 2nd-Mar. 7th Mar. 14th

S. S. DIGBY— Mar 1st Mar. 11th Mar. 14th Mar. 18th Mar. 23rd Mar. 27th

These steamers are excellently fitted for cabin passengers. Passengers for Liverpool must be in possession of Passports. For rates of freight, passage and other particulars apply to FURNESS WITHY & CO., LTD., 10 State St. Boston, Mass. Halifax, N.S.

Furness Withy & Co, Limited

RED CROSS LINE.



NEW YORK—HALIFAX—ST. JOHN'S.
The S. S. ROSALIND will sail from New York on Friday, March 31st.

This steamer has excellent accommodation and carries both First and Second Class Passengers. Through tickets issued to Boston via Halifax and the Dominion Atlantic Railway at reduced rates. Through rates quoted to any port.

For further information re passage, fares, freight, etc., apply to

HARVEY & COMPANY, LIMITED.
St. John's, Nfld., Agents.

R. M. S. P.

From HALIFAX to the WEST INDIES. From NEW YORK to HAMBURG. (The Comfort Route) Calling at Cherbourg and Southampton.

S.S. Caraque... Mar. 31
S.S. Chaudiere... Apr. 14
S.S. Chaleur... Apr. 28
S.S. Chignecto... May 12

S.S. Orbita... Mar. 31
S.S. Orduña... Apr. 11
S.S. Aragona... Apr. 25
S.S. Gropesa... Apr. 25

Ships of the West India Service sailing from Halifax call at Bermuda, St. Kitts, Antigua, Montserrat, Dominica, St. Lucia, Barbados, St. Vincent, Grenada, Trinidad and Demerara, re turning to St. John, N.B.

The Royal Mail Steam Packet Co.,
Halifax, N.S.



We request the opportunity to prove to your entire satisfaction the value of a hand tailored
SUIT or OVERCOAT.

The American Tailor

W. P. SHORTALL, 300 Water Street.
Phone 477. P. O. Box 445.

TELE...
TORO...
and col...
winds...
ROPE...
Ther. 4...
VO...
Auc...
To...
March...
Late J...
3 Park...
High C...
To-mor...
Sale...
Dov...
Aucti...
BEEF...
At...
To-M...
No r...
M. A...
mar30,1...
Slau...
No Re...
280...
Or...
at Darb...
M. A...
mar30,21...
At Riv...
1 Cod T...
Cod Bag...
ings...
3 Motor...
1 Motor...
4-3/2 H.P...
1-6 H.P...
For fu...
to...
OR...
mar30,51...
EXCELL...
SF...
10 1/2 ac...
which is...
best view...
suburbs;...
splendid...
Banglow...
house;...
splendid...
summer...
ers are...
House, a...
squares...
curran...
strawber...
ands of...
owner in...
must be...
inspection...
CAP...
Na...
mar26,61...
For S...
That des...
Stand, situ...
West...
The House...
mastered...
electric li...
FIRST F...
class room...
kitchen...
SECOND...
and bathro...
TOP FLAT...
will be so...
er, at once...
Interested...
anybody...
mar23,61...