Store Will Remain Closed All Day Monday (Victoria Day)

Field Glasses

For the Races

A limited number of field

glasses at a very special price af-

fords the enthusiast a wonderful

opportunity of securing a French field glass of splendid value.

This morning, special 14.50

Optical Dept.—Second Floor.

Lawn and

Garden Tools

(Phone Main 7841.)

LAWN HOSE, warranted grade, ½-inch size (inside) with couplings and clamps. In 50-foot lengths. Today 6.95

Lawn Mowers

\$7.50

LAWN MOWERS, "The Advance," a very serviceable mower for small lawns. 8-inch wheel, 12-inch cut. To-6.49

GARDEN SPADES, D top handle.

SPADING FORKS, four prongs, D

LAWN RAKES, Dunn's all-steel rake with long handle. Today

DELUGE SPRAYERS for plants,

WATERING CANS, japanned green.

10-quart size. Today90

14-quart size. Today 1.10

Non-Skid Tires

\$15.95 Each

High-grade, first quality, warranted 3,500 miles. Size 30 x 3½ inches. The "Non-skid" tires are sunable for both back and front wheels and give much

INNER TUBES, 30 x 31/2 inches.

SPARK PLUGS, "Goliath." A good

reliable make, ½-inch standard size. 300 only to sell today at, each49

Simpson's-Basement,

Umbrellas \$5

Silk mixture cover, tape edge, silk cased. WOMEN'S handles are colored

bakelite rings, and short black styles

with cord wrist loop; MEN'S handles

are crook and opera shape with ster-

lin silver mounts. Regularly \$6.50 and

\$7.00. Today 5.00

Simpson's-Main Floor.

First quality, warranted grade. To-day 2.79

With case and carrying strap.

IMIBOUS

Store Hours 8.30 to 5.30 Open All Day Today, 8.30 to 5.30

Telephone Main 7841 Market, Adel. 6100

Timely Suggestions Inspired By the Holiday



75 High-Grade Suits For Young Men C25 and Men Today D

An opportune chance to secure your suit for the holiday. For 8:30 selling this morning we have taken 75 new Spring suits and marked them at substantial savings of \$5.00 to \$15.00

-Single - breasted, form-fitting, semi-fitted and conservative sacque models. Materials Fine - finished worsteds.

-Grays, browns and blue, in light, dark and medium cheviots and tweeds.

Patterns —Stripe, check, shepherd plaids and plain shades.

Sizes 34 to 42. On sale sharp at 8:30 this morning 35.00 (See Yonge St. Window)

60 Men's Garbardine Raincoats, Today \$26.50 Made from rich fawn gabardine.

Double and single-breasted, raglan model, with convertible collar, all-round detachable belt, slash pockets and 1/4-lined.

Khaki Drill Outing Trousers, finished with 5 pockets, belt loops and

cuff bottoms. Sizes 28 to 44 .. 3.00 White Drill Outing Trousers, finished with 5 pockets, belt loops and

Imported English Flannel Trousers. finished with 5 pockets, belt loops and cuff bottoms. Sizes 30 to 44.

cuff bottoms. Sizes 30 to 44 .. 3.50

White 12.00 Gray 10.00

Blazer Coats, stripe flannel, well tailored. Sizes 35 to 42 10.50 Simpson's-Main Floor.

Men's Brogue Oxfords at \$11.00 Made of genuine English tanned leather, strong but pliable, on brogue pattern. Guaranteed full cut vamp, heavy Goodyear welt sole, and low heels. Sizes 6 to 11. Today.. 11.00

Men's Brown Boots and Oxfords, \$8.45 Brown calf boots and Oxfords, with English recede and medium toe shapes. Gunmetal boots in blucher and straight lace styles; black kid boots and O fords, wide and medium toe shapes.

Every pair of boots has Goodyear welt soles; some are light weight, others are double weight.

Sizes in the lot run from 5 to 11. Today, all one price 8.45 Simpson's-Second Floor.

Concerning the Tax on Luxuries

Taxation, new for Canada, operative on and after May 19th, has become law by enactment of the Dominion Parliament. It covers a variety of goods which, on account of their use or their price, are classed as luxuries.

This store is held responsible by the Minister of Finance for the collection of this Luxury Tax direct from its customers. Needless to say, the store gains no benefit or emolument thereby. On the contrary, the entire amount of the tax collected is handed over by the store to the Government without remuneration or profit.

The store will perform this duty of tax collection required by the Government as a service to the country, with as little inconvenience to customers as possible. Our staff will take special pains to facilitate and explain the working of the new Act of Parliament till everybody becomes used to it.

Until official directions are received from Ottawa the store has provisionally adopted the following

The bill for a purchase subject to Luxury Tax will show the amount of the tax separate from the price of the goods.

The privilege of returning goods will carry with it a refund of the tax collected in cash transactions or a reversal of the amount of the tax in charge accounts.

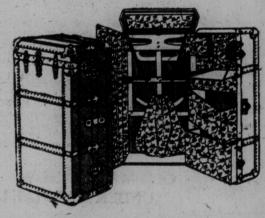
Customers are asked carefully to pre-serve bills of any goods likely to be exchanged or returned.

The Government will probably require production of the bill as evidence of the tax having been paid before any refund will be

Customers who order by telephone and wish to pay the driver may ascertain from our telephone operator if goods required are subject to Luxury Tax.

The Robert Simpson Company, Limited.

Is Your Luggage Ready For the Week-End Trip



There's many a happy holiday trip in the planning and everybody agrees that half the pleasure of going on a iourney is the accompaniment of the smartest of luggage;

One of our very smartest women's wardrobe trunks is of vulone of our very smartest women's wardrobe trunks is of vulcanized fibre with vulcanized extra wide hand binding. The continuous cross bands all round the trunk reinforce it very considerably. It is fitted with all the fittings advisable, including dust door, veneer hangers, umbrella holder, laundry bag, shoe bag and open top.

This trunk is absolutely guaranteed. All the tacks are rivetted, made with spring drawn bolts and Yale lock. Three-quarter size, \$125.00; full size, \$140.00.

The exterior features of the men's trunk are very similar. Of course, it has the extra gentleman's hat box, collar and the box. Steamer size, \$105.00. Colors are tan, gray and black, or smart all black.

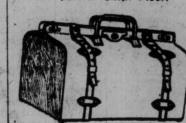
A special line of wardrobe trunks, which is particularly attractive, is of hard fibre bound on stout basswood box. It has full hanging equipment, is modeled on similar lines to the expensive trunks. Colors brown and all black. Steemer size 275 50. black. Steamer size, \$35.50; three-quarter, \$39.75.

The Kit Bags Are

Lucky the traveler who boasts of one of these jaunty, good looking pieces of lugselected hand Specially

Leather lined and having strongest of cowhide straps. Its great depth permits of no small amount of contents. 20-inch, \$63.50; 22-inch, \$64.75; 24-inch, \$65.50. Colors brown, Lendon and black. Other models, for instance the fine hand-bound collapsible kit bag is exceptionally smart and convenient. 22-

Simpson's-Sixth Floor.



BOYS!

\$15.00 to \$18.50 Suits, Today, \$12.65

Sizes 26 to 32.

Thrifty parents, as well as appreciative boys, will enthuse over these beautiful patterns and qualities assembled in this lot of noveity tweeds that have been specially selected and designed to meet the requirements of real live boys.

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Belter and novelty Norfolk models in grays, browns and green effects. Full fashioned bloomers with belt loops and governor fasteners. Sizes \$ to 14 years. Regularly \$15.00, \$16.50 and \$18.50. Today special 12.65

Boys' Khaki Bloomers, \$1.25

Boys' Khaki Knickers

Most desirable khaki knee pants for the boy that likes lots of freedom for action in his play time. Made with belt loops. Sizes 6 to 12 years, at 1.00

Boys' White Duck Knicker Pants

Simpson's Second Floor.

Aids For Our Visitors

People from out-of-town who come to Toronto for the holiday week-end will enjoy the manifold conveniences which Simpson's places at their disposal. First of all there is the Information Bureau, Main Floor, Centre, where inquiries may be made and directions will be cheerfully

You will want to make appointments with your friends. At the Appointment Register, Main Floor, Queen Street entrance, this may be done.

Then there is the Post Office on the Street Floor, centre, with all postal facilities, and a Tele-graph Station in the Basement. Telephones you will find conveni-ently located throughout the Store,

Turning from active shopping to wait for friends, you may take the Escalators to the Women's Rest Room on the Third Floor, Richmond Street Side.

You will appreciate, also, the great relief of being able to secure the daintiest and most tastefullycooked meals without leaving the precincts of the big Store building. In the Palm Room and Self Service Lunch Room on the Sixth Floor, breakfast, dinner and afternoon tea will be thoroughly enjoyable.

You will spend a comfortable day in the Simpson Store.

THE PALM ROOM AND SELF SERVICE LUNCH ROOM—On the Sixth Floor.

WOMEN'S REST ROOM-On the Third Floor, Richmond side.

INFORMATION BUREAU — On Main Floor, Centre.

APPOINTMENT REGISTER—Main Floor, Queen Street Entrance. POSTOFFICE—On the Street Floor, Centre.

TELEPHONE BOOTHS—Conven-iently located throughout the Store. TELEGRAPH STATION AND FREE PARCEL CHECK ROOM—In the Basement, Centre,

Sportsmen! Here's Your News

For the "Isaac Waltons"

Fishing Tackle, Golf Supplies, Tennis Accessories and Baseball Supplies for the "Twenty Fourth"

"Regal" Trout Lines, tested to 16 lbs. 50-foot length, 15c; 100-foot lengths, 25c.

Other Mnes from 10c to \$1.50

"Senete" Wooden Minnows, 5 inches long, the ideal bait for Maskinonge, Assorted colors, fitted with three treble hooks and two spinners, 50c.

"Rush Tango" Swimming Minnows Best bait for trolling or casting. Assorted colors, \$1.00. "Kirby" Hooks, All sizes, 15c, 20c and 25c a box.

Bass and Trout Hooks to gut. All sizes, 40c, 50c and 60c a Bass Hooks, 15c each

Trout Flies, 2 for 150 "The Ideal" Reel, adjustable olick, open sides, will hold 120 yards, very light weight, \$3.75. Other reels from 50c to \$5.00. "Standard" Four-piece Steel
Rod, cork handle, reel seat,
brass ferrules, 6 feet to 9 feet,
an exceptionally good rod, \$3.00.
Other steel rods from \$2.00 up.

Bamboo and Lancewood Rods from 40c up. Landing Nets, from \$2.00 to .Willow Baskets, \$1.25, \$2.65, \$3.25 and \$3.75 each. Straps, 40c.

FOR THE GOLFERS

"Columbia" Golf Clubs, including Mashies, Putters, Niblicks, Jiggers and Mashie Niblicks, both right and left-hand. \$2.95. "Eaglet" Golf Balls, 50c,

"Active" Golf Balls, both heavy and floaters, 75c. "Silver King" Golf Balls, red, green, black and blue dot, \$1.00. Golf Bags, \$3.50 to \$6.25.

FOR THE TENNIS PLAYERS

"Slazenger's Labelle" Tennis Racquets, different weights, \$4,95. "Slazenger's Eclipse" Tennis Racquets, different weights, \$5.95. Other Tennis Racquets, from \$1.49 up.

"Slazengers", "Ayres" or "Truflite" Tennis "Victor" Tennis Balls, 50c.



FOR THE BASEBALLER

"Reach's" and "D. & M." Baseballs, from 25c to \$2.75. "Reach's" and "D. & M." Fielders' Gloves, from \$1.25 to \$7.75. "D. & M." First-base-men's Mitts, \$3.50 to

