

THE UNION ADVOCATE

A WEEKLY NEWSPAPER
Established 1867

Published every Tuesday afternoon, at Newcastle, New Brunswick, by the Miramichi Publishing Co., Limited.
Subscription price in Canada and Great Britain \$2.00 a year; in the United States and other foreign countries, \$2.50. All subscriptions are payable in advance. Single copies 5 cents each.

ADVERTISING RATES
The Rates for Transient Advertising in The Union Advocate, Effective January 1st 1921 are as follows:
Per inch, first insertion75c.
Per inch, second insertion40c.
Per inch, third insertion35c.
Per inch, each subsequent insert. 25c.
Per inch, Card of Thanks75c.
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Per line, Reading Notices10c.
with minimum charge of 50c.
Births, Deaths or Marriages75c.
In Memoriam75c.
Poetry, per line10c.
Cape and Black Face Readers 15c per line minimum charge 60c.
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Address all communications to
MIRAMICHI PUBLISHING CO. LTD.
NEWCASTLE, N. B.

TUESDAY, DEC. 26TH, 1922

EDITORS MAIL

We are not responsible for opinions expressed by writers under this heading. Correspondents would oblige by writing legibly, and on one side of the paper only, name and address (not necessarily for publication) must always be sent. Correspondence should be as concise as possible.

Newcastle, N. B., Dec. 21st 1922
To The Editor of Union Advocate,
Dear Sir:—

A Lover of Animals has a very timely letter in the Advocate of Dec. 19th. Surely a town like Newcastle which supports two policemen ought not to see so many evidences of cruelty as really exist here. However, in justice to our policemen, it may be only necessary for the police and appointment to office committee in our Council to give them a gentle but firm reminder that it is their duty—part of that duty for which the town pays them—to see that the wrongs to our poor, dumb animals are righted, as far as in their power lies.

I have only one pair of eyes—not nearly as good or new as I could wish—but several times during the past summer, I have gotten after cases of cruelty to animals. In more than one case, I had to enlist the aid of our day man, and he certainly went right after them.

Even the dogs when not too numerous, have a value as every normal boy will tell us, and even the often despised poor little pussycat is quite useful. She catches the innocent, but destructive mice, and even if she did not, she suffers cold and hunger, perhaps to a greater extent, than any other of the domestic animals. It is an easy matter and doesn't require the nerve of an M. D. to relieve pussy of the bulk of her kittens when a few hours old, rather than allow them to grow up and later, perhaps, be homeless and chased about from pillar to post.

Our town people are always spoken of as kind, by the stranger within our gates, but let us not forget to be kind to the helpless, dumb creatures and train the boys and girls to do justly and love mercy to all creatures in their power—their neighbors' as well as their own.

Thanking you Mr. Editor for your valuable space.

I am,
Another Lover of Animals

"Now I've had my revenge," said the shoe-shop proprietor to his friend as a customer left.

"Revenge? How so?"
"Well, the young lady who just went out is a telephone operator. I gave her the wrong number."

CASTORIA

For Coughs, Croup, Sore Throat, Whooping Cough, Bronchitis, Asthma, Hay Fever, Eczema, Itch, Scabies, Ringworm, and all Skin Diseases. It is the most effective remedy for all these ailments. It is sold in bottles of 25c and 50c. Write for free literature to J. C. Ayer & Co., Lowell, Mass., U.S.A.

MURINE Night and Morning
Have Clean, Healthy
Eyes. If they Tingle,
Itch, Smart or Burn,
If Sore, Irritated, In-
flamed or Granulated,
use Murine often. See a Doctor,
Infant or Adult. At All Druggists. Write
for Free Book, Murine Eye Remedy Co., Chicago

Railway News

Montreal.—Automobile accidents are still continuing at railway crossings despite all the efforts of the railways to prevent them. In one instance at Holland Centre, Ontario, an automobile drove up and stopped on the main line of the Canadian Pacific Railway. The driver thought that an approaching train would take another passing track. The driver, realizing his mistake, tried to get his car out of the way of the train. But his car was stalled. The engineer was unable to stop the train, with the result that the automobile was smashed and three occupants of the car were injured.

At a crossing on Aylmer Road, near Hull, Quebec, an automobile ran into a Canadian Pacific train. The driver was going too fast to stop his automobile when he saw the train. Two occupants of the automobile were injured.

A motor accident with all the thrills of a movie stunt occurred at the corner of Yonge and King streets, Toronto, when an automobile charged into one of the King street windows of the Canadian Pacific Building, making a report that sounded as though the gas tank had exploded.

The car, according to the police, was coming north on Yonge street. The signals were against the car, which in its flight grazed a Belt Line car going east on King street. It continued to swerve right across the pavement into the plate glass front of the imposing C. P. R. office building. Here, with a loud backfire from the engine, the car suddenly plunged its front wheels through the quarter-inch plate-glass window. Being up against an immovable obstacle it naturally came to a standstill.

No one was hurt. The fender of the car was badly smashed up, the right front tire torn off and the rear wheel badly damaged. The window was broken right across the whole twelve feet or so, and to a height of about six feet in one point. The driver admitted that he was nervous at the time; he hadn't the slightest idea of what was happening.

New Liskeard.—The work of constructing the northerly extension of the C. P. R. from Kipawa to Des Quinze is progressing at a good rate, and already the grading has been completed on 35 miles of the extension, with 19 miles of rails having been laid.

The present contract, held by Angus & Taylor of North Bay, calls for the construction of 70 miles of roadbed, the northern end terminating in the vicinity of Des Quinze, one of the greatest series of waterfalls in Northern Canada.

This extension places the C. P. R. on the southern outskirts of mineral lands of big prospective merit in that part of the Province of Quebec lying adjacent to the gold-mining fields of Ontario. It is known that the C. P. R. has also carried survey work far into the new land to the north.

Moose Jaw.—The subway at the Canadian Pacific Railway station is about to be put into commission. All six passenger tracks in the passenger terminal are completed, and the first four tracks are in operation. The work of completing the subway is in full swing. The stairways are in place and the interior of the subway is lined with the handsome glazed tile.

When the subway is put into commission the general public will not be permitted on the station platform. The tickets will be inspected at the doors leading from the waiting room to the subway. Passengers alighting from trains will descend the stairs to the subway and then pass up the stairs into the depot.

The completion of the subway will finish the building programme undertaken by the company three years ago.

Moose Jaw.—Out of a total of 44,817 cars of grain loaded at country elevators on the Canadian Pacific lines in the three prairie provinces, between September 1 and October 14, 25,600 cars were loaded in the Saskatchewan district.

The total quantity of grain shipped up until October 14th, was 65,219,498 bushels, or an average of 1,455 bushels per car.

Some idea of the enormous increase in the quantity of grain handled this year, up until October 14, as compared with the amount handled in the same period in 1915 and 1921, can be obtained from the figures following:

Year.	Shipped.	Loaded.	Marketed.
1915—	4,004,880	32,335	45,540,000
1921—	43,970,422	31,644	82,781,871
1922—	65,219,498	44,817	84,959,194

St. John, N.B.—On the Shore Line division of the C. P. R. the laying of heavy rails is being continued from St. Stephen towards St. John, and it is expected that the heavy steel will be completed to Pennfield before the very cold weather sets in.

ANNOUNCE TAX REGULATIONS

Canada Gazette Says New Rule Is Effective On January 1

Ottawa, Dec. 20.—A Canada Gazette extra issued tonight contains the regulations governing the stamp tax on receipts of \$10.00 and upwards. This tax becomes effective on and after January 1.

The regulations follow:
"Counter sales slips and cash register tickets are not taxable, provided no words implying or stating acknowledgement of the receipt or the payment of money appear thereon."
"Pay rolls—Signature of employee thereon being receipt for wages, taxable in respect of each such signature."

"Receipts for payment of legacies are taxable. A receipt for money in a deed or mortgage is taxable."
"Receipts for payment of taxes except those given to or by the Dominion Government or a provincial government, are taxable."

"Individual freight bills and periodical statements of sale, acknowledging receipt of payment, are taxable."
"Letters forwarded by mail, also post cards, acknowledging the payment of money, are regarded as letters and cards and are not subject to this tax."

"All insurance policies, whether fire, marine, life or casualty, wherein the payment of money is acknowledged are taxable."
"All insurance receipts acknowledging the payment of money, are taxable."

"Receipts drawn out of Canada, but not valid until countersigned in Canada, are taxable."
"Voucher checks and checks with receipts endorsed thereon when drawn upon or addressed to a bank, are not taxable, as receipts."

"Remitters counterfoil, being part of a taxable express money order, is not taxable as a receipt."
Persons violating or evading the regulations are liable to a penalty not exceeding \$100.

BASS ALWAYS A WANDERER

Fish Has No Special Abode, But Seeks Places Where Food is the Most Plentiful

The bass, both large and small-mouthed, is a roamer. He is always looking for the place where the most food is, and is fond of variety. You can fish for him night or day, as he is a 24-hour feeder, but early morning and late afternoon are the surest times to get him right.

He is an active rogue, and continually rising from the bottom to the surface at times jumping above the water in pursuit of food. He changes his home and feeding ground as the season passes. In the spring he is found in shallow water in streams and rivers, below rapids and riffles, and as the water warms up he moves to deep pools sheltered by logs, weeds or ledges. During the summer, he migrates to greater depths where the water is cool.

The same is true of the lake bass. In the spring he frequents the shallow places but later he goes into the weeds and lily pads. The small mouth bass favors strong bars or shoals varying in depth from 2 to 40 or 50 feet wide, while the large-mouth prefers weeds and muddy bottom.

HOLDS BANK RESPONSIBLE FOR THEFT OF \$126,000

Vancouver, B. C., Dec. 21.—Royal Bank of Canada will have to pay \$126,000 to its customers who were robbed at the bank's branch at 27th Street and Hastings Street, Vancouver, on Monday night, Dec. 18th, when a gang of four men broke in and stole the money.

We Wish You the Compliments of the Season
and beg to Announce the Opening of Our

Great January Clearance

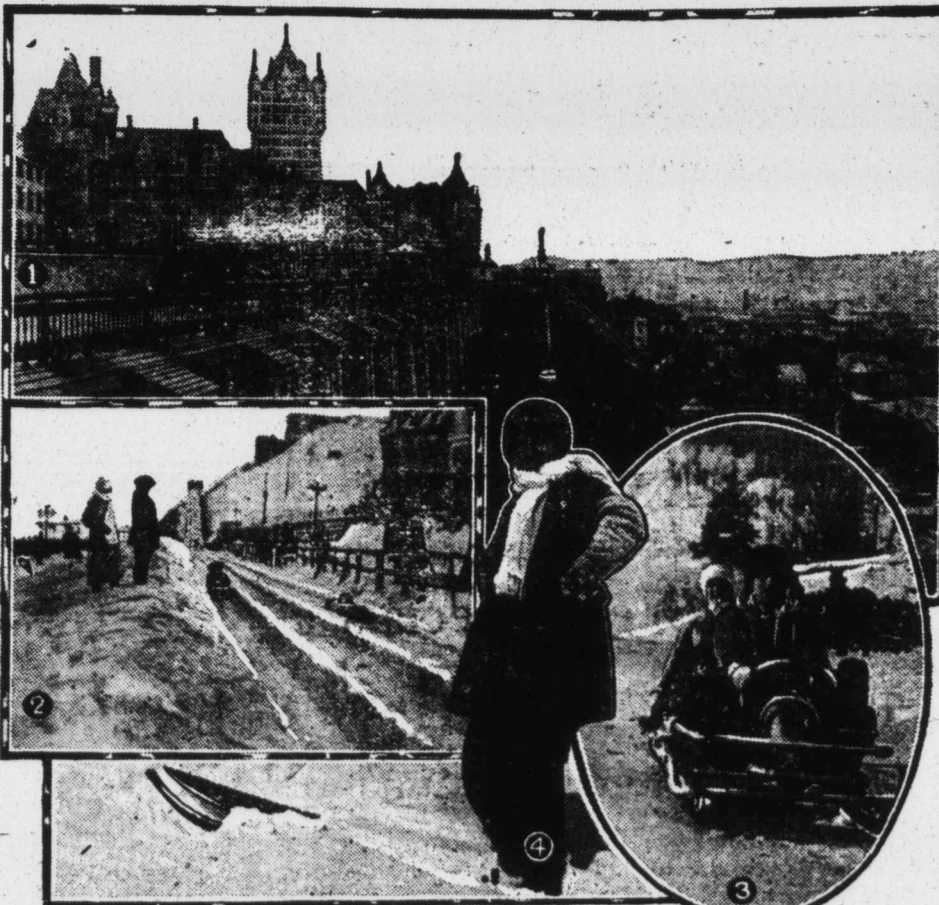
ON

Tuesday, Jan. 2nd

Every bit of Winter Merchandise will be cut beyond all resemblance of former prices. Watch for details

J. D. Breckinridge & Co.
LIMITED

QUEBEC IN WINTER TIME



(1)—The Chateau Frontenac stands sentinel over Old Quebec. (2)—The Toboggan slide on Dufferin Terrace, Quebec. (3)—Bobsleighing is a popular sport at Quebec. (4)—Quebec Sking maid pauses to take in the beauty of her environment.

OVER all the world there is not another place like Quebec. Its beauty and its old-world charm have made it famous everywhere. Three hundred years have passed since first it began to be, and each one of those years has left its mark upon the town until it has become a storehouse of Canadian history. It is a place, for all the world to visit, and yet it is, perhaps, less well known to Canadians than it is to Americans who every year come north to see it when summer suns bathe its bold outlines, or when winter snows crown the lofty citadel and the town's many spires. It is in winter that Quebec is at its best. At no other time is it so characteristically Canadian, or so typically French and it is in winter that Quebec most enthusiastically throws open its doors to invite the world to see how joyously splendid winter in Canada can be.

Sitting high upon the famous rock and overlooking the wide sweep of the St. Lawrence, and the snow-covered Laurentian hills the Chateau Frontenac

always a fitting crown to the splendid scene is now made still more so by the addition of a town that will double the accommodation of this famous hotel. On a winter night there is no more perfect scene. The thousand lights of the upper and lower town glint on the snow and above them all hang the graceful outlines of the Chateau, every lighted window telling of the comfort and gaiety that waits within.

The interior of the Chateau is in perfect keeping with the historic charm of the ancient city, while its appointments and cuisine are the last word in comfort and modern excellence. It is one of those places where home comforts are combined with the conveniences of the up-to-date high class hotel.

Arrangements have been completed for Quebec's program of winter sports and as the season has set in with plenty of snow the program may be said to be already under way. A triple chute toboggan slide has been erected to extend from the top of the citadel rock down to the terrace and along to the main

entrance of the Chateau, and night after night it is crowded with happy parties of tobogganers. The skating rink on the terrace with its warm dressing rooms is a constant source of delight to guests and not a few of the men have already begun the winter's program of curling on the covered rink. The snowshoe and skiing clubs of the city have their programs of events well under way, and there are endless opportunities for the guests to participate in the outdoor sports. Snowshoe tramps, skiing events, and sleigh driving are daily occurrences and these are organized under the direction of a sports-master whose business it is to see that visitors to the city have every opportunity of taking an active part in the sports if they so desire. Curling will be a special feature this winter, partly as a result of the visit to the city of the visiting Scotch Curlers early in January and on the night of January 31st a parade of snowshoers and a fireworks display will form an outstanding event.

A REAL HONEST-TO-GOODNESS

Bargain Sale at Moody's

FROM

Dec. 26th to Jan. 31st

\$20,000 Worth of Dry Goods and Ladies' and Gent's Clothing will be offered to the public at Bargain Prices.

All goods included in this sale, no reserve.

Cotton and wool goods of all kinds are advancing in price, but it is necessary that we turn our stock into cash at once.

Watch our windows and the papers for Extra Special

MOODY & COMPANY