

A few days ago the Bar Association for the County of Hastings passed a resolution favoring the repeal of the recent amendment to the Income Tax Act, which makes unpaid income tax a prior charge on real estate to the prejudice of mortgages and subsequent investors. About the same time Sir John Aird, President of the Bank of Commerce, called attention to the same matter in his annual statement. He pointed out that our present system of lending money by way of mortgage on real property to the extent of one-half its value has existed so long and is so necessary that anything which would interfere with it may very easily prove a serious check to such investments, with rather disastrous results to the borrowing public. But the recent amendment to the Income Tax Act may very easily wipe out entirely the value of such mortgages as have been mentioned, and the holder of the mortgage will be absolutely helpless, even if this income tax debt is incurred four or five years, after the mortgage has been registered. Not only so, but if the owner of the property happens to sell that property the new owner's income tax debt will become a prior loan upon the property. The local tax is already a prior lien upon property, but its amount may readily be ascertained, but in the case of the Dominion Income Tax this does not seem to be the case.

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D. A. McLACHLAN
Principal

Charles Goetz, aged 60 years, well-known cattle buyer of Waterloo township, between Wetsenburg and Bloomingdale, took his own life by hanging some time Sunday afternoon last. He tied a rope around his neck and jumped from the roof of the barn to the floor. His body was discovered by his wife when she went to the barn to feed the chickens,

DISTRICT ITEMS OF INTEREST

Neighbor—Really, Aunt Jane, you are so sweet natured, I believe you would speak well of the devil himself.
Aunt Jane—Well, I'll say this, he is very industrious.
The Kincardine Review tells a story of a Presbyterian, who on leaving church one Sunday recently, forgot his wife at the church door and drove miles before remembering his better half.

A large barn on the farm of Jas. Allen, on the second concession, Elmdale, was completely destroyed by fire last Wednesday night. The fire was caused by the explosion of a lantern. No live stock were destroyed. The loss is estimated at \$5,000.

Members of the Fergus town council will be paid for their work on the Council Board. At the inaugural meeting of that council for 1924 a motion was carried wherein members will receive \$5 for regular meetings attended, 13 in all, amount to be paid at the end of the current year, with nothing extra for special meetings.

After travelling alone all the way from Kenville, Manitoba, with the intention of spending the winter with relatives in the Tiverton vicinity, Robert Gregg, aged 84, met with an accident two hours after arriving at the home of his daughter, Mrs. John Kaake, in Bruce Township, when he fell on the floor and fractured his thigh. Owing to his advanced age, his condition is regarded as critical.

Durham depends on the old individual well system for its water supply. A recent investigation was made by the Provincial Board of Health, which reported that out of 125 wells examined 99 showed gross pollution and only 7 were comparatively free. At the recent election the ratepayers of Durham voted down a by-law to install a water system by a vote of 99 for and 212 against. The people of Durham are heroically brave in defying the army of microbes which infest their drink.

Last year the Province of Ontario spent \$1,100,000 on forest fire protection, a sum representing over one-third of the total revenue from forest products derived by the Province within the same period. Despite this expenditure, Ontario suffered the greatest loss of its history through forest fires, over 2,000,000 acres being burnt, 30 per cent. of which was high-class timber, 35 per cent. undergrowth, and 25 per cent. grassy or barren lands.

An important change soon to come into effect in the Post Office Department is in connection with the money order system, and provides for a new form of money order which will do away with the advice notice, so long a source of inconvenience to those receiving money orders. The new form may be transmitted as quickly as express money orders. It bears a stamp with the amount stamped upon it, which cannot be raised by persons wishing to perpetuate fraud. The change will not be made until July 1st.

Hon. John Martin, Minister of Agriculture, has a record which is unique in this province, and probably also on this continent and the world over. Fifteen years ago he was a high school principal with a good annual salary, and that was all. Today he is rated as being worth \$1,000,000 and he made the whole pile in the fifteen years since leaving the teaching profession, out of poultry. He has made his success with White Wyandottes. His mail brings him ten thousand inquiries and about five thousand sales a year. He has regular customers on the Isle of Man, South Africa, Sweden, Brazil, Argentina, Switzerland, Australia and Panama. He publishes yearly a catalogue in Spanish, and conducts a big export business to South America. Where it not in that Mr. Martin's achievement is a well known fact, it would certainly seem incredible that any man could lift a million dollars from an Ontario farm in fifteen years.

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Men's Cloth, Wool and Corduroy Pants' in heavy, medium and light weight. All at reductions. Reg. \$7 for \$5; \$5 pants for \$3.50, etc.

12 only Ladies Winter Shoes in small sizes. Our regular \$4 and \$5 Shoes were on sale at 2.99. We are now selling these lines at \$1.99.

1 only Sheep Lined Coat. Reg. 10.50 for \$8.95. Also a number of Mackinaw Coats at cut prices.

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REPORT OF S. S. NO. 7, CARRICK.
For January
Jr. IV—Emma Dahms, Margery Ferschbacher, Adeline Koenig, Edgar Dahms, Edna Rebkopf.
Sr. III—Mirenda Ferschbacher, Beatrice Harper, Edward Kutz, Otto Dahms.
Jr. III—Lloyd Harper, Eileen Taylor, Wellington Dahms, Nicholas Hohnstein.
Sr. II—Melinda Dahms, Milton Koenig, Myrtle Ferschbacher, Rudolph Kutz.
Jr. I—Lorena Dahms, Emma Hohnstein, Walter Borth, Nelson Kutz.
Pr.—Milton Dahms (absent.)
L. Lippert (teacher)

SAMOAN WOMEN
The life of a Samoan woman is pleasant. She is neither overworked nor savagely treated, says Mr. Edward A. Salisbury. From her earliest childhood she is trained in the intricacies of the diva, diva, and all her life the dance is a source of pleasure to her. Samoan women will always dance for you if you ask them, and they show by their smiles and songs how much they delight in granting the request. In their girlhood they deck themselves with flowers and garlands of leaves and are fond of coquetry; but unlike their Polynesian sisters of the Marquesas and Society Islands, they are chaste. Before the coming of the Americans with new medical theories, the life of an infant was doubtful, and even now the old customs are carried out in some villages, it is said. The new-born child was laid on its back, and three flat stones were placed around the head. To make the baby beautiful, the family thought it necessary to flatten the forehead and nose. Nothing is uglier, they feel, than our hideous, puffed "canonoses." The baby was fed with filtered cocoanut-juice for three days, while a "wise-woman" tested the mother's milk. Often the child died.

PAYING THE BILL
Bill Jenkins owed Tom Jones a bill, he said, "I ought to pay; but 'twill leave my purse too mighty light—I'll pay some other day." Tom Jones had bought himself a suit, he didn't have the price; he said to Mr. Shears, "A little time to pay this bill would sure be very nice."
Now Mr. Shears, who needed cloth to Mr. Weaver went, and chose a lot, and then he said, "I haven't got a cent." Then Mr. Weaver wanted

wool, and so he took a spin to Mr. Shepherd's sheep cote, was warmly welcomed in. He said, "I need a lot of wool, I can't pay you to-day, but if you'll wait a month or two, I sure the bill will pay." Now Mr. Shepherd needed hay, he went to Farmer Neap, and said, "I want to get some and so if you're agreed, I'd like to but money's mighty scarce with me, hay, I've none to feed my sheep, have a little time to pay for this here feed. When the farmer needed wine to tie his crop of oats, he bought the stuff from Merchant Blank, to be paid when he sold his shoats.
Now Mr. Merchant had to buy some goods to keep within his store and so he went and bought on "tick" as he'd often done before. The man who made the Merchant's goods had bought to buy his stock, so he had to fire some men, which to them was quite a shock. Then these men had no money to buy their families food, and so the wheels of trade stood still and times were far from good.
If Jenkins hadn't failed to pay his little bill to Jones, Jones could have gone and handed Shears his little pile of bones; Shears could have bought his cloth for cash and paid it on the lot which would have been the cheaper way and saved him quite a lot. So Weaver would have got his wool and handed out the tin, and Mr. Shepherd would be pleased, he'd invite Weaver in. And Farmer Neap could have had his cash for that big load of hay and Merchant needn't wonder when farmer Neap would pay. Then Merchant could have bought his goods on quite a different plan and Mr. Manufacturer might have kept his trusty man. The man his wages would have spent on things to wear and eat, and so the Old Man Business could have kept upon his feet.

TANNER VS. HALL CASE
The adjourned civil case of Chas. Tanner vs. Dr. Hall, an action to recover five hundred dollars for alleged malpractice, following an accident at a barn-raising last Spring when the plaintiff fractured his collar-bone by a fall, was resumed in County Court here on Tuesday morning, with Judge Spotton of Guelph, presiding. The courtroom was crowded with spectators throughout the day until 10.30 p.m.
Judge Spotton said at the conclusion of the case that there were a number of important points to consider and he would give his decision in a week or ten days.
The most interesting feature of the

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The day was the appearance in the witness box of Dr. W. E. Gallie, the eminent Toronto surgeon, to whom the plaintiff went for treatment for his shoulder in August and September last. Dr. Gallie, though a young man, has the reputation of being the best surgeon on the continent in his line and he gave a definite statement of the plaintiff's condition.
Dr. Gallie testified that the plaintiff is suffering from what physicians call Erb's palsy. This frequently occurs in childbirth and is caused by the head and shoulder being wrenched violently apart. The accident which the plaintiff had sustained would clearly account for this affection. It is purely a nervous disorder caused by the strain of the fifth cervical nerve.
Dr. Gallie stated that Sayre's treatment for the broken collar-bone which the defendant neglected to have used, was good surgery for this case. The overlapping shown in the knitting of the fracture was the usual thing. The nervous disorder was not one that could be treated surgically. In treating first the defendant physician had done the right thing. Gallie stated that Tanner what to

do and that his shoulder had shown improvement between his August and September visits. By continued treatment his shoulder would continue to improve and he would eventually recover, although not absolutely.
Dr. Gallie detected a fracture or crack in the shoulder-blade but there was nothing that the attendant physician could have done in regard to this, and the bone had since knitted.
Mr. David Robertson K.C., lawyer for the plaintiff endeavored to bring out that Sayre's method had not been strictly followed in reducing the fracture, the patient's hand having been placed at his middle instead of a foot or so higher. Members of the plaintiff's family were put in the box with the idea of establishing this point.
The taking of the evidence was almost concluded before supper hour and the evening was given over largely to the lawyers' examinations. Mr. O. E. Klein for the defendant gave a masterly resume of the case. Mr. Nichol Jeffrey, K.C., of Guelph, for the plaintiff gave a characteristically eloquent address to the Judge for upwards of an hour and a quarter. —Telegraph.