

## London Advertiser

Published by THE LONDON ADVERTISER COMPANY, LIMITED, London, Ontario.  
 TELEPHONE NUMBERS: 3670  
 PRIVATE BRANCH EXCHANGE  
 SUBSCRIPTION RATES:  
 City, delivered—15 cents per week; \$3.90 for six months, \$6.00 per month; \$7.50 for one year.  
 By Mail, Outside City—\$5 per month; \$2.10 for six months, or 50 cents per month for short term subscriptions.  
 To the United States—\$6 per year; \$3.50 for six months, or 65 cents a month. The Audit Bureau of Circulation audits the circulation books of the Advertiser.

## Quoting Adam Smith.

That venerable old authority, Adam Smith, was brought into the debate at Ottawa as somewhat of an authority on taxation. Joseph T. Shaw, the member for Calgary, quoted him as having given us the proper basis on which to levy taxes. One of the Adam Smith articles of faith was as follows:

"Every tax ought to be so contrived as both to take out and keep out of the pockets of the people as little as possible over and above what it brings into the public treasury of the state."

In other words, where a government takes a dollar from the taxpayer it should be done in such a way that the greatest possible portion of that dollar is applied to the running expenses of the country.

It is a strange coincidence that the same idea was brought up in the first few days of the last session of the House by another Western member, A. M. Carmichael of Kinsley, Sask., who attacked the tariff on the ground that it took too much from the consumer for what it actually turned over to the government.

Mr. Carmichael took a very plain way of making his point, instancing a suit of clothes which was bought in Great Britain for \$10. The duty on fabrics entering Canada is 30 per cent, which means that when the suit enters Canada it is priced at \$13. That \$3 is what the government gets. The wholesaler would probably mark up 25 per cent on the \$13, making it \$16.25. The retailer would put on another 50 per cent, making \$24.40. These were the figures used by Mr. Carmichael, and are probably not far off for Western trade, where turnover is not large and expenses fairly high.

Thus the tariff costs the purchaser within a fraction of \$5.65, because the amount of the original tax is included in the investment of each person handling the suit, and gets marked up each time.

Mr. Carmichael then took the \$3 that went to the government, and claimed that it cost 50 per cent of the amount collected to keep up the machinery of taxation. That would mean that the purchaser of the suit would pay \$5.65 in order that \$1.50 should be applied directly to meeting the expenses of government.

This claim of 50 per cent collection charges was denied by several members in the House, but no definite amount was named. It could be placed at a much lower figure and still leave a situation where the consumer paid out his \$5.65 in order that what remained of the three dollars should be turned into the Dominion treasury.

## Publishing the Salaries.

Civic employees' salaries will be published in the civic year-book. Next step will be a request for statements and vouchers from each showing how they spend their money.

Certainly, go ahead and pursue the thing to the end. Married men should be made to present a statement from their wives showing that they receive the pay envelope without the seal being broken. Let us put an end to these frisky chaps who pinch out a dollar or two for pocket money, and make their wives dress in calico and rawnide boots.

Then, too, another document should tell what these people do with their money. Let's get after the gum-chewing element in our civic list. Cosmetics, high-heeled boots, corsets, yes, vanity of vanities, let's put the axe to these foibles. The money of the ratepayers is not for this.

The fact that civic employees, which includes city hall staffs, fire and police, school teachers, etc., may not wish their salaries paraded in print, apparently matters not in the least. Once we get that list we can sit up nights figuring how we can whack off \$10 per head and save the interest on a new city hall.

Yes, by all means, let's do the thing up brown when we're at it.

## The Street Railway Paid.

The annual report handed out by the London Street Railway shows that some real money was made in 1922, despite the fact that it was referred to around election time as a financial cripple that the owners would be glad to unload on the public of London.

The report states that a certain amount was paid over to a depreciation account. Even in the eye of the most austere director there must have come the flicker of a trace of humor as this was done. There are some cars on the tracks today that would have to be handled very lovingly to see just how much more depreciation they could stand and still take real money from honest people.

A dividend was declared of 2½ per cent—not a handsome amount to be sure, but at least a favorable symptom, some recompense to those who placed their money in a local enterprise, and proof positive that the company was able to make some money in the face of stiff competition.

Citizens ought to think over these figures in view of the fact that they may be called upon to deal with the

disposal of the street railway again. No matter what may be done with or about bus service, the street railway franchise remains, and the cars will continue to run up and down the streets. Our transportation problem is such that the street car system is the most important factor in it. The city should own it, regulate it and build it up to a point where it would be a money-maker and a source of civic pride.

## More Than Thrift.

"The speaker urged the boys to learn well the lesson of thrift. Learn to save money and to realize its value. The first hundred, he said, was the hardest to save. The men who made the biggest success in life were those who had in their youth learned the lesson of thrift."

That is part of an address delivered in a neighboring community to a gathering of boys. No doubt it was very good advice to put before them, and some of the lads may have been very much in need of just such a talk.

But the thing is not big enough to place before a gathering of boys. It would be very easy for them, were they to follow this advice, to imagine that dollar-chasing is the sum total of success, whereas it is not.

We have tried to imagine for quite a while that success could be measured in terms of accumulation; that it could be spelled in bonds and interest, in coupons and mortgages, whereas the world has plenty of living and dead examples to prove that a man may be very rich and very unhappy. He may be able to buy out the community in which he lives and yet not command the respect or affection of the people he meets every day in the week.

Teach the boys thrift? Certainly, but with each dose of thrift doctrine follow along with one of service and the idea of responsibility and stewardship.

The friendship of noble men can no more be rightly estimated on a cash register than the value of a kind deed can be correctly recorded on an adding machine.

## Driven To a Corner.

"Bacterium pneumosintes." That's what two doctors of the Rockefeller Institute call the flu germ. Just how they tie such a name on such a bit of a germ is what we can't understand, for the thing's so small it has to be magnified up 1,000 times before it can be seen under the glass.

For years the "flu" epidemic, with varying severity, has swept over continents, taking an unusually heavy toll of human lives.

And during all these years, while doctors have been baffled by the disease, the Rockefeller Institute men have worked and delved in an effort to isolate the germ and find a serum that will kill it.

Success seems about to crown the work of these experts, and another victory is almost scored for medical science.

The Rockefeller Institute, by these achievements, moves out from the maze of untruths which have often named it as a rich man's fad, and takes its rightful place as the servant of humanity.

## Note and Comment

Gold mines in Labrador may give a touch of excitement, but cod will continue to be the backbone of the crop.

Men are starting to wear sideburns, all of which proves that some of the stern sex don't give a hoot what they look like.

U. S. woman worth \$3,000,000 married old suitor day after husband died. The old girl and a new three million made a wonderful combination.

A tonic in spring used to chase away that "run-down" feeling, but the tonic can't do it now with Henry Ford turning them out at the rate of 5,000 a day.

Every time Uncle Sam gets a war loan check from John Bull he can stop to think that had Germany won the war he could have whistled for the whole amount.

A man named Cloud was robbed in Chicago, money being taken from his inside pocket. That's what the poet meant when he wrote of the Cloud with the silver lining.

Toronto's city treasurer got \$56 from a man as consignment money on income tax in 1921. Of course we take it that the man's conscience became active after leaving Toronto.

Toronto probes its mayorality vote Ontario probes hydro work. London probes its engineering and fire departments. In fact, this is about the proudest age the world has ever seen.

As a master of suggestion Mr. Coue is a dandy, but he can learn a few tricks from the chap who sticks his head in the door and says: "How about a little on that last month's account?"

Ottawa Journal tells of the weather there dropping 60 degrees. That must have been about the time little Arthur discovered he couldn't stand totem with the Progressives on the budget vote.

The amendment to the speech from the throne offered by the Progressives at Ottawa is somewhat of a challenge to the government, and it is not the sort that is going to bring much benefit to any particular section. It pursues old party tactics that have had failure written all over them for years.

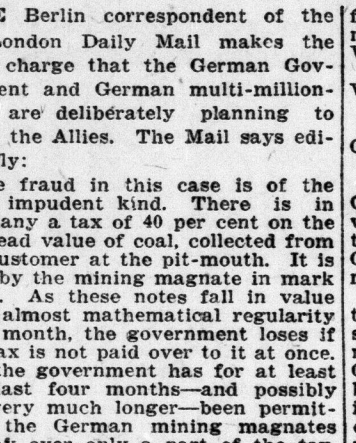
MR. LAMMER STEPS THROUGH THE HOTEL CORRIDOR FEELING FULL OF CHEER AND PEER



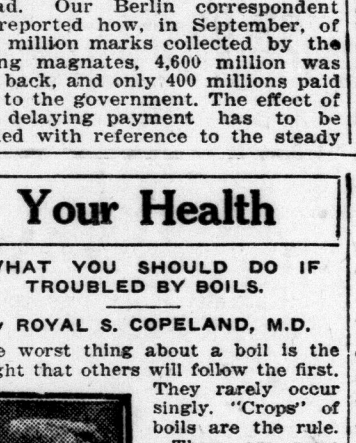
MR. LAMMER GOES TO THE BAR (THIS IS AT JAMBA) AND HOARSELY CALLS FOR A BRACER



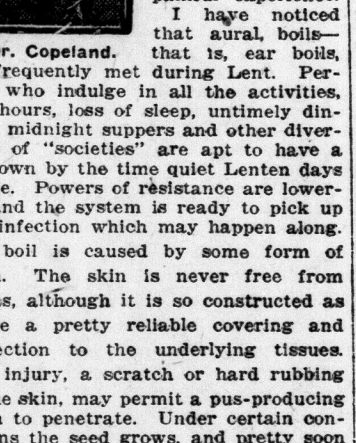
MR. LAMMER HAS GULPED IT DOWN AND PROCEEDS TO THE BUSINESS OF OPENING CABLEGRAM



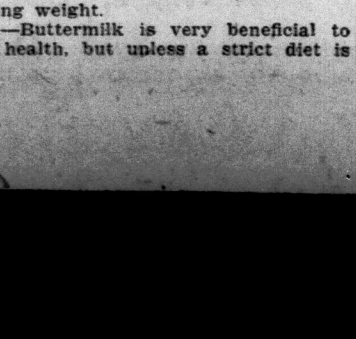
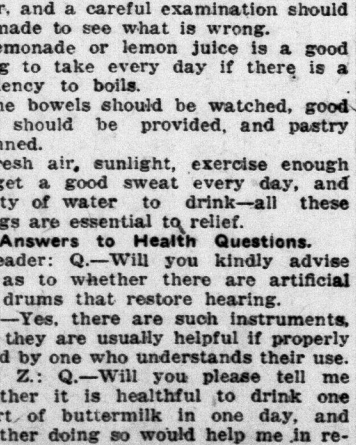
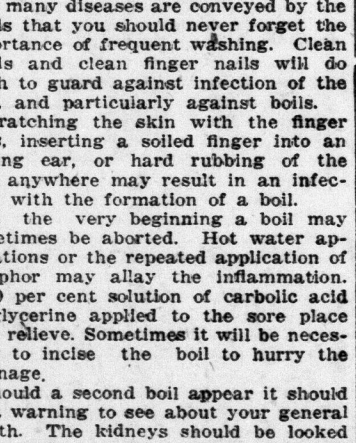
MR. LAMMER NOW IN A DASS, HIS COLLAPSE READS IT—



MR. LAMMER FIGURES IT IS LIKELY A DEATH MESSAGE OR FINANCIAL DISASTER OR SOMETHING



WHICH WAS "IN THE MERRY MONTH OF MAY, WHAT" SIGNED "BALTIMORE FALS"



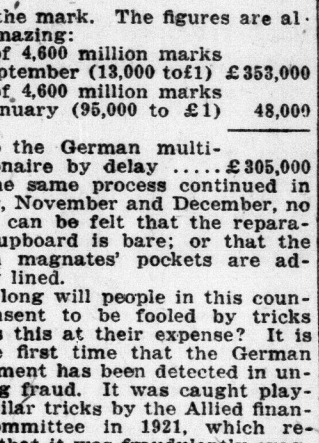
MR. LAMMER IS PAGED



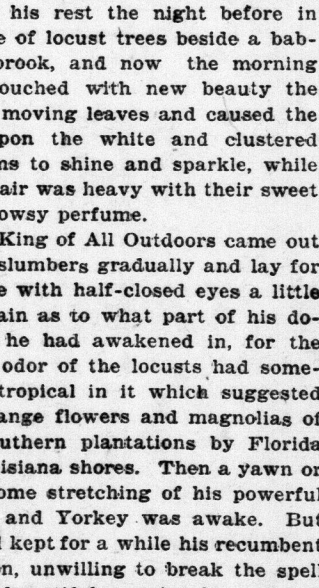
MR. LAMMER FEARS BAD NEWS



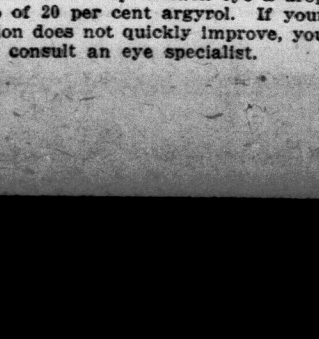
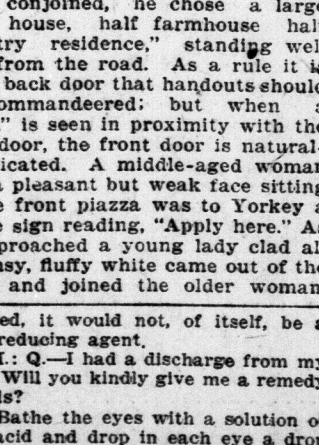
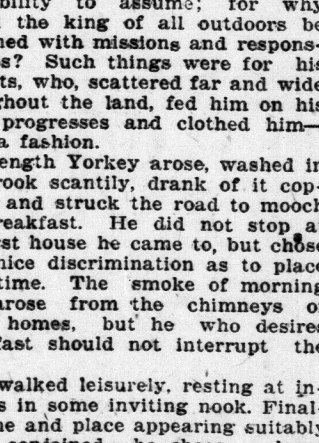
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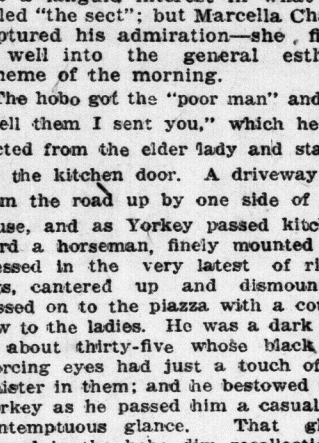
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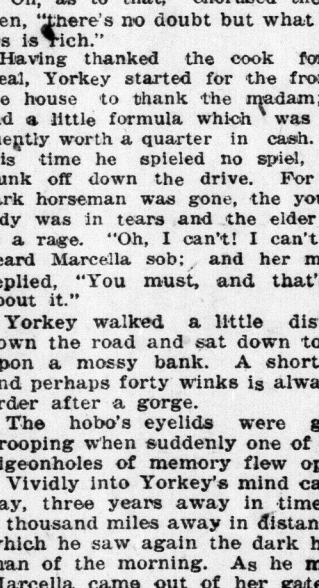
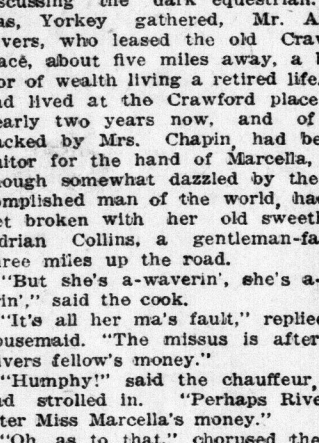
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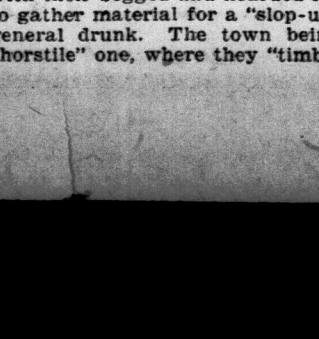
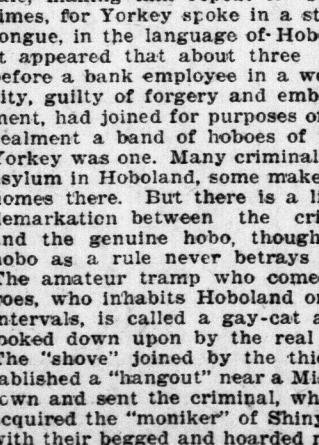
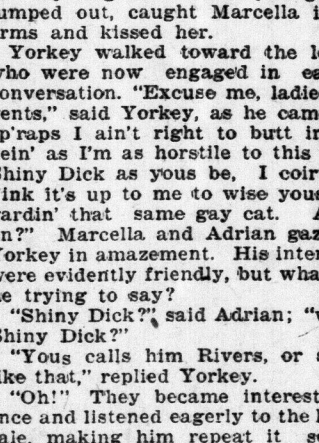
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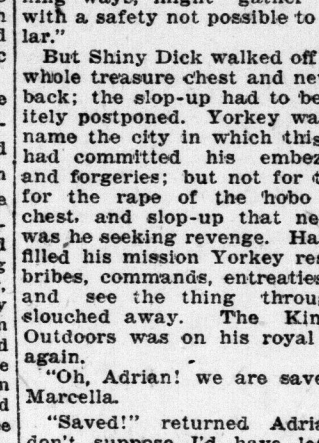
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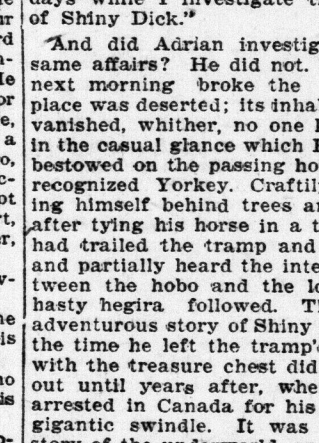
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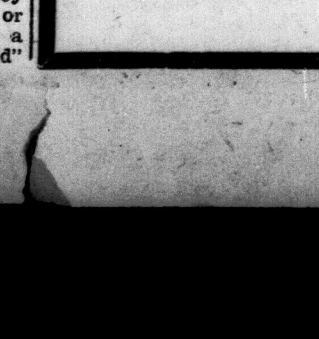
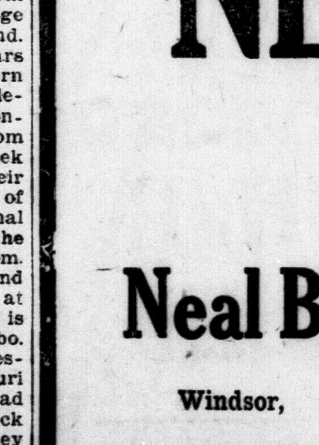
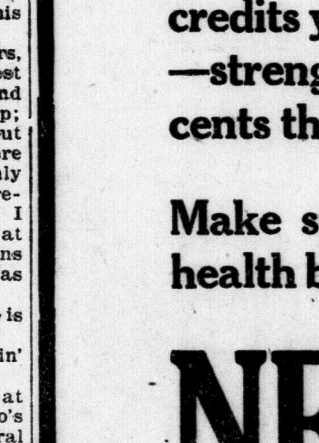
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Members of the Oxford University Expedition in Spitzbergen.



## OXO in Spitzbergen

Mr. F. G. Binney, of the Oxford University Expedition to Spitzbergen, writing to the "Times", says:—



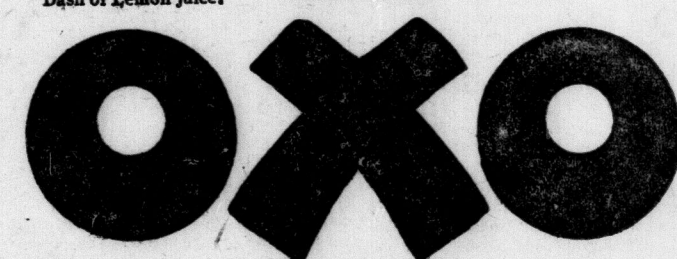
Try this new health-safeguard against colds and chills. Hot milk, 1/4 cupful. Hot water, 1/4 cupful. Oxo—1 teaspoonful (or 1 Oxo Cube) Dash of Lemon juice.

"The sledgers have an ample supply of OXO. This is an ideal food, as it is highly concentrated and has the highest nutritive value in a minimum bulk."

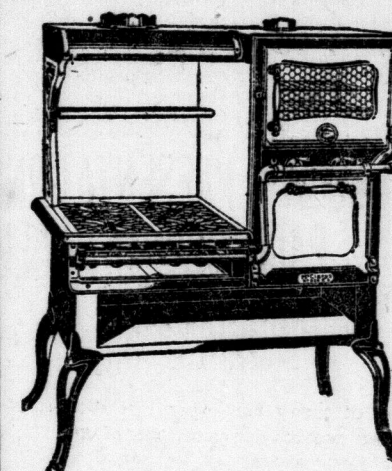
## —gives vitality

—the glow of warmth and vigour  
—the health and stamina to withstand exposure to the cold, and the fatigue of sustained work.

The rich concentrated beef nourishment of OXO makes it one of the most valuable and economical of winter foods.



Don't get run down—take OXO



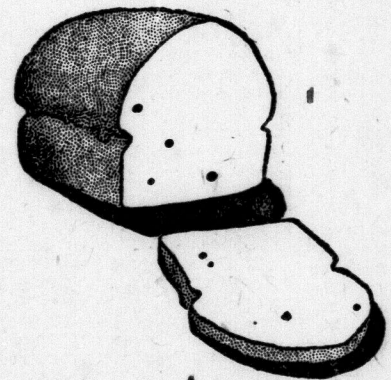
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Make sure you have a good balance in your health bank book—eat lots of

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