Local and Other Items

If the democrats in the Union Government can help it, there will be no more Canadian baronets and a strict paring down of the annual crop of knights and other titled aristocracy. A halt has been called in connection with authorization in London of 350 Canadian titles under the New British Empire order. The Austrilian and New Zealand lists were announced sometime ago. But the Canadian list has so far been held up, it is understood on representations from the Canadian Government.

Prosecution under the provisions of the Ontario Temperance Act, which attracted a great deal of local interest, was concluded in Cornwall, Ontario, when a young man, William Thomas Foster, was found guilty on two charges of having liquor in a place other than his dwelling, and was fined $200 and costs, or three months in jail at hard labor, on each charge. It was established by the crown that Foster had received two shipments of three cases each, within six days of each other, they having come from a wholesale house in Montreal.

Time-honored customers were swept aside at the opening of the first session of the thirteenth Parliament of Canada by His Excellency the Duke of Devonshire. There was no military pageantry and an entire absence of the customary display of feminine fashion. But, though the assembling of the newly-elected representatives of the people lacked the show features of previous similiar occasions, it possessed peculiar interest in that it compressed into one day a programme which in the past would have occupied the greater part of three days.

A British committee on national expenditures has found that twenty-six firms engaged in the production of munitions have since the war began made profits five times greater than in normal times, while others have made gains of 20 per cent on their turnover, and as high as 341 per cent on their capital. These figures are large indeed, and make such "profiteering" as is charged against Canadian firms look moderate. In both countries, it is to be noted, also considerable and growing percentages of profits are taken by the state. What comes from the taxpayers in big profits goes back to them in big taxes.

Within thirty days, according to official information, approximately four thousand rank and file of the Royal Flying Corps will have returned to the Ontario camps from their eventful "summering" in Texas. There will be, in all, approximately ten thousand flying men in training in that Province during the coming season, supplemented by perhaps seven hundred American Cadet aviators, giving about eighteen squadrons in all. The new school of aerial gunnery, of which Major Bellard is to be officer commanding, will contain three squadrons and utilize nine hangars. Four square miles of water area will provide ample room for floating targets and the equipment of the Beamsville aerodrome will provide facilities for all classes of air gunnery.

Frozen to death within a few rods of shelter was the fate of three young men, Aurele Gaudet, Andre A. Beelliveau and Philip A. Beelliveau of the Memramcook district during the terrific blizzard that raged in many sections of the Maritime Provinces on Sunday night, March 10. The young men met their tragic end between Memramcook and College Bridge stations of the C. G. R. as a result of becoming lost on the bleak Memramcook marshes, but their fate was not learned until their frozen bodies were discovered buried in the snow and the ice that bridges the Memramcook river. The story is a sad one and gloom has been cast over Memramcook and vicinity where the young men and their parents are well known. All three young men, who were unmarried, worked in Moncton and were in the habit of going home Saturday night to spend Sunday. They went to their homes as usual Saturday night for work Monday morning.

Local And Other Items

Found guilty by a general court martial of refusing to obey orders, eight national army men of St. Paul, Minn., also professional socialists, have been sentenced to long terms of imprisonment in the Leavenworth penitentiary. A. S. Brom was given twenty years and the other seven were sentenced to twenty-five years' confinement, all at hard labor.

Two hundred and fifty-five flights into Germany have been carried out by British aviators and only ten machines have been lost. James Ian MacPherson, Parliamentary Secretary of the War Office, announced in answer to a question in the House of Commons, regarding the results of recent air raids into Germany territory. More than a ton of bombs were dropped on Mannheim on March 18, he added.

Large earnings by fishermen on the North Atlantic coast during the past few years. Here is a sample case: The new schooner Acushla, Capt. Ernest Parsons, began fishing last May, and has sold its products for a total of $85,000 to date, each man of the crew receiving $2267 during this period, the highest sum ever earned by New England fishermen during a corresponding period in records of the Boston Fish Bureau. Fishermen anticipate that the first full year of the vessel's activities in the fisheries will net a stock of $100,000.

A Baltimore dispatch reports that Edward Otis, 22 years of age, a former quartermaster on an American transport, was placed on trial before Judge Rose and jury in the federal district court, charged with espionage. Otis, who claims to be a native of Riga, Russia, is accused of having tampered with the navigating instruments of the transport while the ship was in the war zone. Further, according to the assistant district attorney, Otis made a false report on the log that would have misled the commanding officers about the speed being made in the direction of her landing place in France.

A Montreal despatch states that the purchase of the Northern Crown Bank by the Royal Bank of Canada will raise the paid up capital of the latter institution to an even $14,000,000. It is understood that the agreement between the directors of the two banks provides for the issue af 10,883 shares of Royal Bank stock and the payment of $576,970 in cash to shareholders of Northern Crown. For the purpose of the transaction Royal Bank stock is given a value of $210 a share, approximately its minimum quotation on the Canadian Stock Exchanges. The consideration in stock would therefore have a value of $2,862,400 or exactly $200 a share on Northern Crown's subscribed issue of 14,312 shares. Northern Crown shareholders will receive about three shares of Royal stock for every four of the Northern Crown and a cash payment of about $40 on every share of their old stock.

By mail from England it is reported that the British destroyer Ariel recently overpowered and destroyed a German submarine and captured eight of the crew. The Ariel was on patrol duty when she got a report of a submarine in northern waters. Sighting the periscope of the submarine at a distance of nearly a mile, the Ariel made for the enemy craft, firing as she approached. The gunners made a practice and the periscope of the submarine was struck fairly. Going at full speed the ariel attempted to ram the German, and passed right over her. The submarine was damaged and came to the surface. Faced with destruction the crew of the submarine attempted to use their gun on the destroyer. After two or three shots from the bow gun of the worship, however, the crew of the U-boat began to appear on deck with their hands above their heads in token of surrender. Several boats were lowered and eight men of the submarine crew were rescued. The other members of the crew, thirteen in number, drowned.

MINARDS LINIMENT CURES BURNS, ETC.

Local and Other Items

Sergeant Claude E. Mason and Pte. Roland V. Pye, who recently shot each other in the leg in order to escape military service, have been found guilty by a court-martial of cowardice and disregard of duty. They have been sentenced to 15 years each at Leavenworth prison.

Another German transport has been blown up by a mine near the Aland Islands, at the same point where the transport Hindenburg was sunk, the Dagblad reports. Shortly afterwards the transport Frankland came up and rescued the men on the trnsport, but was damaged severely by another explosion.

The debate was resumed in the German Reichstag, of the peace treaty. Dr. Gustay Stresemann, National Liberal, eulogized the policy of peace which, he said, the Emperor had always pursued. He deplored that while Great Britain oppressed neutral countries and Germany spared them, Germany's circle of friends was not increased.

Some interesting figures regarding pensions paid by the Government have been made public in Ottawa. Up to the end of October last, the time when an increase in pensions was authorized by order-in-Council, the monthly sum of $127,189 was paid to disabled soldiers since the war began, and $307,720 monthly to dependents of soldiers who had given their lives in the country's service, these, together making a monthly expenditure of $434,909.

The estimates were laid on the table of the House, by Hon. A. K. McLean, acting Minister of Finance. That they have been pared to the bone is evident from only a casual glance over the figures. Outside of a few departments the decreases run into hundreds of thousands. Hon. Frank B. Carvell has carried into effect his announced intention of ruthlessly eliminating all unnecessary public works. There is a decrease in the public works estimates of over four million dollars, and this despite a vote of a million dollars for the new Ottawa departmental buildings.

Hugh Morrison, a Scotch landowner, who took a prominent part in the relief of survivors and burial of the dead from the steamship Tuscania has sent to the Associated Press an American flag made by Scotch-women and used at all Tuscanian funerals with the request that it be sent to President Wilson for a deposit in a museum to be selected by the President. With the flag is the inscription: "An American flag made at Islay House, February 7, 1918, and hoisted with the Union Jack at all funerals of Tuscania victims on the Scotch coast. The flag was made by Mary Armour, Florence Hall, Mary Cunningham, Jessie McLellan, Catherine McGregor and John McDougall, and used at funerals at Port Charlotte, Kilnaughton, Killegan and Kinabus, all on the Island of Islay." The flag measures 70 by 38 inches Islay House is the residence of Mr Morrison, who gave the land for two of the Tuscania cemeteries.

A fatal accident occurred at Portage station Friday night when Mr. John Bolger of St. Louis was crushed beneath the train. Deceased endeavored to oard the train while it was pulling out from Portage with the result that he lost his footing and fell beneath the car wheels. His leg was crushed, one arm was broken and he suffered internal injuries as he fell. All possible haste was made and the injured man taken to Alberton. The doctors there, who decided they could do nothing, advised taking Mr Bolger to his home at St. Louis. This was accordingly done and he passed away at one o'clock Saturday morning. Deceased was about 35 years of age, and it is underhe leaves a wife and two children to mourn his untimely death. No blame is attached to the train crew as the affair wasl purely accidental. This dreadful occurrence goes to show how careful people should be never to attempt the boarding of a train while in motion.

Bank of British North America Absorbed

Montreal, March 20.—The Star today announces the pending purchase of the Bank of British North America by the Bank of Montreal. The following statement was given out today in this connection. The rumors heard in financial circles to the effect that negotiations are taking place for the purchase of the Bank of British North America by the Bank of Montreal are evidently founded on a reliable basis. When the purchase is completed the branches of the Bank of British North America will continue their separate existence as heretofore as branches of the Bank of Montreal for an indefinite period; no change in the management of the Bank or of its branches are contemplated at present. It is evident from the fact that the finance minister has already given his consent, presumably, as being equitable to the shareholders of both institutions, and in the best interest of the public and there is every reason to expect the purchase will be consumated, also the absorption will eliminate the anomalous position under which the Bank of British North America operates in the Dominion under a British charter and with its board of directors meeting in London. The paid up capital of British North America is $4,866,666, and the reserve $3,017,333. The Bank was founded in 1837. The paid up capital of the Bank of Montreal is $16,000,000 and the reserve $16,000,000. It was founded in 1817.

The German Poor Fared Better

An Atlantic Port, Mar. 7—Due to a better system of food distribution and more rigid control of food supplies by means of ration cards, the past winter in Germany was not so severe on the poor people as was the previous winter, according to Miss Elizabeth McCann, an American, who with her two sisters arrived here today on a Danish steamship. They left Germany last December, she said after residing in that country four years and were on their way to make their home in Philadelphia "The people are hoping for peace to come soon," Miss McCann said, "I do not believe there will be an uprising of any consequence as long as the Germans appear to have every confidence they will win. The German people know the United States has joined the other nations against them but they seem [illegible] not realize what it means. They have enough American troops to help the allies to an extent will not be able to cross the Atlantic."

DIED.

GILL—At Newton Cross, March 9th George M. Gill aged 58 years leaving a widow and nine children to mourn their loss. R. I. P.

CAIRNS—Entered into rest at Dunstffnage on 10th inst William Cairns in the 84th year of his age. Funeral Friday March 22nd at 2 p. m

McDonald—In Roxbury, Mass. March 9, Ronald, beloved husband of Catherine McDonald 61 years.

GALLANT In East Boston Mass., March 7, Margaret, beloved wife of Albert P. Gallant (nee Levie.)

STEELE—March 4th, 1918, in Boston, Mrs. Robert Steele widow of the late Robert Steele, and oldest sister of Wm. Groom and Frederick Groom.

MUTCH—At Keppoch, on Saturday, March 22, 1918, Mrs. George Mutch, aged 61 years.

McINNIS—On March 24th, at his residence Orlebar St. David McInnis aged 59 years.

McCARTHY—At Malpeque on Feb. 23, 1918, Mrs. Margaret McCarthy aged 73 years.

HARVEY—At the P. E. I. Hospital on March 15th, John Harvey, of Cape Traverse, aged 65

MILL—At Kensington on Feb 26th 1918 infant son of Mr and Mrs. Henry G. Mill.

YOUNG—At Malpeque on Feb 21, 1918, Mrs. John Young aged 46 years.

It Would Please You

As well as Ourselves

For you to call in and see our assortment of

Wrist and Other Watches

(For Ladies and Gents)

From Six Dollars up

SOLID GOLD RINGS

From $1.50 up to any price you wish to pay

Diamond Rings $15 up.

It would also pay you to look over our Combinations, in Diamond and Ruby, Sapphire and Emerald Rings

BROOCHES, in gold, silver and nickled plate, including Maple Leaf and other fancy designs.

Necklets, Lockets, Pendants, Bracelets and Scarf Pins.

WEDDING RINGS always in stock.

In our Optical Department we can test your eyes and fit the right lenses in any style of mounting you may desire.

E. W. TAYLOR

JEWELER.....OPTICIAN

142 Richmond Street.

Your Soldier Boy Wants

HICKEY'S TWIST

No matter where he is, or what other tobacco he can get, the Island soldier who chews tobacco is never satisfied with anything but HICKEY'S TWIST.

In hundreds of letters from the boys in Flanders, France England and the training camps, they ask for HICKFY'S TWIST—and the 105th took along 20,000 figs with them.

Send your soldier boy a pound of HICKEY'S with the next parcel.

Hickey & Nicholson, Ltd.

CHARLOTTETOWN.

Pure Bred Live Stock for Sale

NAME	ADDRESS	BREED	MALES
Dan. G. McCormack	Launching	York	1 (2 yrs. old)
Dan. G. McCormack	Launching	"	1 (4 mos. old)
Dan. A. McNeill	Village Green	"	1 (2 yrs. old)
J. Leslie Poole	Lower Montague	"	1 (5 mos. old)
Joseph Carmichael	Peake's Sta., R.R. 2	"	1 (1 year old)
Col. G. Crockett	York	"	1 (2 year old)
G. W. Wood	Hazelbrook	Berk	1 (4 yrs. old)
A. P. Ings	Pownal, Lot 49	"	1 (1 year old)
Jos. L. Cameron	Ellis River	"	1 (3 yrs. old)
C. B. Clay	Bridgetown, Shrop. lambs, 10 rams and 7 ewes		
John Howlett,	Annandale " "		7 rams

A.A.Farquharson, 259 Queen St., Ch'town, for Island Stock Breeding Company
Shrops—1 mature and 4 ram lambs
Cheviots—1 mature and 2 ram lamb
Leicesters—1 ram lamb

DEPARTMENT OF AGRICULTURE

Mail Contract

SEALED TENDERS, addressed to the Postmaster General, will be received at Ottawa until Noon on Friday, the 26 h April, 1918, for the conveyance of His Majesty's Mails, on a proposed Contract for four years, six times per week

Over Rural Mail Route No. 2 from Wellington Station, P. E. Island, from the 1st July next.

Printed notices containing further information as to conditions of proposed Contract may be seen and blank forms of Tender may be obtained at the Post Offices of Wellington Station, and at the office of the Post Office Inspector.

JOHN F. WHEAR,
Post Office Inspector
Post Office Inspector's Office.
Ch'town, March 13th, 1918—3i

Mail Contract

SEALED TENDERS, addressed to the Postmaster General, will be received at Ottawa until Noon, on Friday, the 26th April, 1918, for the conveyance of His Majesty's Mails, on a proposed Contract for four years, six times per week,

Over Rural Mail Route No. 4 from Tignish, P. E. Island, from the 1st July next.

Printed notices containing further information as to conditions of proposed Contract may be seen and blank forms of Tender may be obtained at the Post Offices of Tignish, Sea Cow Pond, and at the office of the Post Offic Inspector.

JOHN F. WHEAR,
Post Office Inspector
Post Office Inspector's Office,
Ch'town, 12th March, 1918

CANADA

The Income War Tax Act

Forms giving particulars of income for the year 1917, must be filled in and filed on or before the 31st March, 1918

Section 4 of the Act provides that all persons resident or ordinarily resident in Canada, shall pay a tax upon income exceeding $1500 in the case of those single and widows and widowers without dependent children, and upon income exceeding $3000 in the case of all other persons. It also provides that all Corporations and Joint Stock Companies, no matter how created, shall pay the normal tax upon income exceeding $3000.

The Forms provided by the Department of Finance to be filled in with particulars of the 1917 income of all those whose incomes are liable under the Act, and by Trustees, Corporations and Joint Stock Companies, with information required of them, may be obtained from the District Inspectors of Taxation and from the Postmasters at all leading centres.

Forms to obtain and Special Features to observe

Individuals—Get Form T 1 to give particulars of their own incomes. In stating Dividends received, give the amount from each Company, listing Canadian and foreign Companies separately. Fill in pages 1, 2 and 3 only. Do not mark on page 4.

The following sample answers, (printed in italics) to questions asked on pages 2 and 3 of Form T 1, will help you to fill in correctly your copies of the Form.

PAGE 2. DESCRIPTION OF INCOME.

GROSS INCOME DERIVED FROM—	
1. Salaries and wages.....*None*.....	..
2. Professions and vocations.....*None*.....	—
3. Commissions.....*from sale of Real Estate*.....	$1000
4. Business, trade, commerce or sales or dealings in property, whether real or personal.....	7500
5. Farming (Horticulture, dairying or other branches) *None*.....	—
6. Rents	750
7. Dividends (A). *Canadian Corporations*— *Standard Transportation Company Ltd*.....	25
Rainbow Mining Company Ltd...	150
(B) *Foreign Corporations*— *New York Trading Company*.....	15
Albany Tool Company, Inc.....	66
8. Interest on notes; mortgages; bank deposits and securities other than reported in item 7— *Interest on Mortgages*.....	72
Bank Interest.....	21
1200 Par Value Bonds of Jones Paint Co. Ltd....	72
1000 Municipal Debentures, Town of Midvale....	55
9. Fiduciaries, (Income received from guardians, trustees, executors, administrators, agents, receivers or persons acting in a fiduciary capacity)— *Income (not capital) from Estate of Andrew Doe (People's Trust Company, Executor)*.....	315
10. Royalties from mines, oil and gas wells, patents, franchises and other legalized privileges.....*None*	—
11. Interest from Dominion of Canada Bonds, issued exempt from Income Tax $3,000.....	250
12. Other sources not enumerated above— *½ Interest in Shaw Hardware Company Partnership*.....	750
13. Total Income	$10,941

EXEMPTIONS AND DEDUCTIONS PAGE 3

AMOUNT CLAIMED FOR—	
14. Depreciation...*On Store Building (not land), (Brick)*..	$ 125
On Equipment, used in business.....	140
Store Fixtures.....	100
15. Bad debts, actually charged off within the year.....	40
16. Allowance for exhaustion of mines and wells....*None*	—
17. Contributions actually paid to the Patriotic and Canadian Red Cross Funds and other approved War Funds.....*Patriotic and Canadian Red Cross*.....	250
18. Interest paid on monies borrowed and used in the business.....*Mortgage on Store Property, $1,000*...	60
19. Federal, Provincial and Municipal taxes on property used in the business— *General Municipal Taxes*.....	280
20. Interest from Dominion of Canada Bonds, issued exempt from Income Tax.....	250
21. Other claims for deductions must be specified in detail— *Business Operating Expenses*.....	4200
Repairs (stating particulars).....	150
22. Total Exemptions and Deductions.....	$5395
23. Amount paid under Business Profits War Tax Act; 1916, which accrued in the 1917 accounting period.....	*Year ending December 31, 1917—None.*

I hereby certify that the foregoing return contains a true and complete statement of all income received by me during the year for which the return is made.

Date.....*15th March, 1918.*

Signature.....*John Brown.*

Corporations and Joint Stock Companies. Use Form T2—giving particulars of income. Also attach a financial statement. Under Deductions, show in detail amounts paid to Patriotic Fund and Canadian Red Cross or other approved War Funds.

Trustees, Executors, Administrators of Estates and Assignees use Form T3. Full particulars of the distribution of income from all estates handled must be shown as well as details of amounts distributed. A separate Form must be filled in for each estate.

Employers must used Form T4 to give names and amounts of salaries, bonuses, commissions and other remuneration paid to all employees during 1917 where such remuneration amounted in the aggregate to $1000 or over.

Corporation Lists of Shareholders.—On Form T5 corporations shall give a statement of all bonuses, and dividends paid to Shareholders residing in Canada during 1917 stating to whom paid, and the amounts.

Penalties.—Default in filing returns renders the person or persons liable on summary conviction to a penalty of one hundred dollars for each day during which the default continues. Any person making a false statement in any return or in any information required by the Minister of Finance shall be liable on summary conviction to a penalty not exceeding ten thousand dollars or to six months imprisonment, or to both fine and imprisonment.

In the case of Forms T1 and T2, keep one copy of the filled in Form and file the other two with the Inspector of Taxation for your District. In the case of T3, T4 and T5, keep one copy and file the other two, with the Commissioner of Taxation, Dept. of Finance, Ottawa.

Forms may be obtained from the District Inspectors of Taxation and from the Postmasters at all leading centres.

Postage must be paid on all letters and documents forwarded by mail to Inspector of Taxation.

Department of Finance
Ottawa, Canada

2

Inspector of Taxation, J. P. EDWARDS, 411 Dennis Building, HALIFAX, N.S.