



**USE BEAVER FLOUR**  
and Improve Your Bakings

BEAVER FLOUR contains all the richness and goodness of Ontario Winter Wheat combined with enough Western Hard Wheat to give it strength.

It is the only scientifically blended flour on the market—and can be relied on to give the best baking results every time. Ask for it at your grocer's.

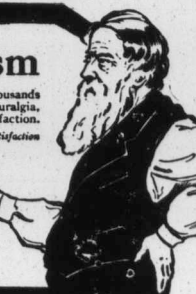
**THE T. H. TAYLOR CO.**  
LIMITED  
CHATHAM, ONTARIO

**Backache—Rheumatism**

For over 50 years Minard's Liniment has been a household word in thousands of homes all over Canada. It quickly relieves rheumatism, backache, neuralgia, sciatica, sprains or bruises and pain of any kind. None give better satisfaction.

Max. J. D. MORIN, LAMONTAGNE, ALBERTA.—There is no liniment that gives better satisfaction than Minard's in the case of backache, rheumatism, and sore throat.

**Minard's** At all Dealers  
**King of Pain Liniment**  
Yarmouth Nova Scotia.



**A Famous Sea Captain**  
Late Commander of the "Empress of France."

The Canadian Pacific recently lost by death in England one of their popular sea captains when Captain Ebenezer Cook, R.N.R., late commander of the Canadian Pacific liner "Empress of France" passed away at his residence at Great Crosby.

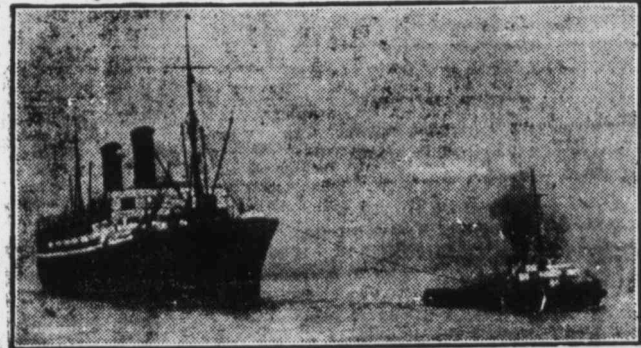
After conveying Mr. A. J. Balfour and other prominent Peace Conference delegates across the Atlantic, Captain Cook was taken ill on arrival at Quebec. He was lying ill on the steamer on her return voyage, and when the steamer reached Liverpool he was removed by ambulance to his home, but too late to recover.

The late Captain Cook, who was 53 years of age, was a man of fine appearance, and possessed a most courteous and genial disposition. He was looked upon as one of the most capable commanders sailing from the Mersey, and he performed excellent service during the war years.

Captain Cook was born at Tarpaulan, and joined the Allan Line in 1893 as fourth officer of the "Carthaginian." Within four years he was



Late Captain Cook.



"Empress of France" arriving at Quebec, on which Captain Cook made his last trip to Canada.

being attached to Crosby Lodge 3714. At the funeral the Canadian Pacific Steamships Limited were represented by J. A. Martin, London Manager, who also represented Sir Thomas Fisher, general manager; Capt. J. V. Foster, Liverpool Steamships manager; W. J. Sargent, consulting engineer; Capt. Maxwell, marine surveyor; D. Hallan, chief catering superintendent; W. Davies, dock superintendent; Capt. A. H. Sargent, R.N.R.; A. C. Wilson, shipping master; T. McNair, Liverpool general agent, G. P. R., who represented Sir George McLaren Brown, European general manager; R. A. Swain, passenger agent, C.E.R. A large number of the officers and staff of the "Empress of France" and "Empress of Britain" were present.

Many beautiful floral tributes were laid on the grave, and the Rt. Hon. Mr. A. J. Balfour,

**COURT DECREEES FAVORABLE TO PROV. QUEBEC**

Montreal, Dec. 27.—The provincial treasury will benefit to the extent of \$18,869.73 in succession dues as a result of three judgments delivered in the Superior Court here today.

The first in the case of the Peter Lyall estate, amounting to \$1,040,904.26 the revenue of which was willed to the widow, the ownership of the estate passing to the children. A similar condition existed in the second case, the estate of Alfred Dalbec, amounting to \$977,161. Mr. Justice DeLormier found that the Provincial Legislature acted within its rights in levying succession duty on the widow for the whole of the respective estates as though they were universal legates.

In the third case, the issue was whether the Province of Quebec could legally collect succession dues outside the province, especially in view of the act that the estate herein sued had already been taxed by the Province of Nova Scotia. The action was directed against Harriet W. Smite widow of the late Wiley Smith, Halifax, N.S. and against three nephews and five nieces to recover \$25,680.20 succession duty on the late Wiley Smith's estate, made up of shares in concerns carried on in this province.

Mr. Justice DeLormier gave judgment in favor of the right of the Province of Quebec to tax the estate, and said in regard to defendant's objection to double taxation, there was no law which was opposed to the principle and that, on the contrary, the Act of Confederation admitted it. It was stated that the foregoing were in the nature of test cases, a number of similar claims having been held over pending judgment on the issues raised.

The Privy Council has already decided in the matter of double liability to succession duty in the case of the estate of Hon. J. Sharples, of Quebec. By judgment delivered Nov. 25 last, their Lordships dismissed an appeal by the estate against a double liability, the case being one where property from which income was derived was located in the provinces outside the Province of Quebec, and was held liable to taxation in those provinces. Their Lordships, in this appeal, upheld the right of the outside provinces to tax such properties to succession duty.

**JAPAN WOULD MAKE COLONY OF CHINA**

Washington, Dec. 27.—The Japanese Government, at the conference of Darren with the Far Eastern republic of China, has submitted demands which, if accepted would mean that the republic would become a Japanese colony, the trade delegation of that republic now in Washington, was informed today in a cablegram from its news agency at Peking.

The demands, according to the message, are:

"1.—That Japanese subjects be given equal rights and privileges with citizens of the Far Eastern republic.

"2.—Abolition of all laws limiting the rights of Japanese subjects.

"3.—Destruction of fortifications in Vladivostok and in the maritime provinces.

"4.—The right of Japan to maintain military guards in the Far Eastern republic.

**Red And White Pine Are Disappearing From Ontario Forests**

Toronto, Dec. 27.—Figures to show the rate at which the red and white pine were disappearing from the forests of Ontario were given this afternoon in the hearing of the suit of the Attorney-General against the Shevlin-Clark Company, by Roland Craig forestry expert, called by N. W. Rowell, K. C., for the Attorney General.

Mr. Craig's estimate as to the total available pine timber in Ontario was as follows; White pine, eight billion feet; red pine, one billion eighty-eight million feet.

Mr. Craig said that this timber was annually becoming scarcer and that in 1919 the cut was about 355,000 feet, and the annual growth was not more than 200,000,000 feet a year.

**MUSIC HATH NOT CHARM FOR ALL**

London.—Lord Birkenhead, Lord High Chancellor (better known in America some years ago as 'Freddy' Smith), confessed at a public dinner recently that he recognized the tune of "God Save the King" only because people stand up when it was being played.

Some other famous people had an equally poor ear for music—one the Empress Eugenie. Dr. Ethel Smythe, who for 30 years was a neighbor of the Empress during her English exile at Farnborough and was constantly in her company, says she was totally devoid of musical instinct. Once when a local band struck up "Partant pour la Syrie" in her honor the Empress mistook it for "God Save the King".

Sir Walter Scott was equally impervious to music, though many passages in his writings imply that he liked and understood it. "In music," he told Lord Melbourne, "I don't know high from low".

Swinburne's lack of musical ear was a byword among his acquaintances. Edmond Gosse describes a practical joke played on Swinburne which made me indignant at the time but which now seems innocent enough and not without interest. A lady, having taken the rest of the company into her confidence, told Swinburne that she would render on the piano a very ancient Florentine ritornello just discovered. She then played "Three Blind Mice" and Swinburne was enchanted. He found that it reflected to perfection all the cruel beauties of the Medici, which perhaps it does".



**A Stitch in Time**

Quick action is the only hope when kidney disease appears.

There is a whole train of dreadfully painful and fatal ailments which soon follow any neglect to get the kidneys right. Among others are rheumatism, lumbago, Bright's disease, hardening of the arteries and high blood pressure.

In Dr. Chase's Kidney-Liver Pills you will find a treatment which is both quick and thorough.

Mr. C. E. Raymus, Lindale, Ala., writes:—

"I was a great sufferer from kidney disease and lame back for more than a year. A friend of mine one day told me of Dr. Chase's Kidney-Liver Pills, and acting upon his advice I tried them. After I had taken one box I felt better, so I continued until I had used five boxes. By this time I felt as well and strong as ever, and am glad to recommend Dr. Chase's Kidney-Liver Pills to anyone suffering as I did."

Dr. Chase's Kidney-Liver Pills, one pill a dose, 25c a box, all dealers, or Edmanson, Bates & Co., Ltd., Toronto.

Children Cry for Fletcher's

# CASTORIA

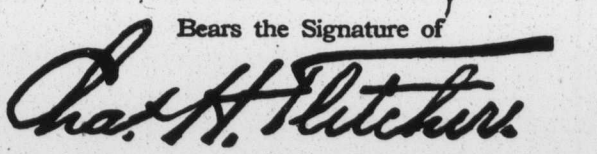
Fletcher's Castoria is strictly a remedy for Infants and Children. Foods are specially prepared for babies. A baby's medicine is even more essential for Baby. Remedies primarily prepared for grown-ups are not interchangeable. It was the need of a remedy for the common ailments of Infants and Children that brought Castoria before the public after years of research, and no claim has been made for it that its use for over 30 years has not proven.

**What is CASTORIA?**

Castoria is a harmless substitute for Castor Oil, Paregoric, Drops and Soothing Syrups. It is pleasant. It contains neither Opium, Morphine nor other narcotic substance. Its age is its guarantee. For more than thirty years it has been in constant use for the relief of Constipation, Flatulency, Wind Colic and Diarrhoea; allaying Feverishness arising therefrom, and by regulating the Stomach and Bowels, aids the assimilation of Food; giving healthy and natural sleep. The Children's Comfort—The Mother's Friend.

**GENUINE CASTORIA ALWAYS**

Bears the Signature of



**In Use For Over 30 Years**

THE CENTAUR COMPANY, NEW YORK CITY

**Success in Retailing**

Be Loyal To Your Own Community

An essential factor in achieving success in a retail business is ADVERTISING—telling the buyers of your community what you have for them.

One doesn't need to be exceptionally clever or a genius to be a success, but one must have an aim, and pursue it resolutely and intelligently.

The businesses that are prospering and expanding are those that purposefully seek out new customers and place before both old and new customers the news of their service, in the form of Newspaper Advertising.

**A WORD TO THE PUBLIC**

Who serve you best—busy or half-busy men? busy or half-busy shops? Where is your custom most desired and appreciated? Is it not at those shops which stretch out the hand of welcome and invitation—in the form of advertisements in THE UNION ADVOCATE?

**Shop Where You Are Invited to Shop**

**New Perfection Oil Heater**

AN extremely handy Heater, scientifically perforated so that it will radiate the very most possible heat and not smoke. This Heater is quite handy in any home at a very economical. Try One!

**\$7.50**

STOVES RANGES PLUMBING  
**B. F. MALTBY,**  
Phone 121 Newcastle, N. B.

