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- Italian Balm 40c.
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FRENCH SEAL COATS, - \$65 and \$125.

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receive special attention at "The Royal Gardens," where attractive menus to meet all requirements, also suitable decorations and other important details can be easily and pleasingly arranged, if you will drop in, or phone MAIN 1900.

Garden Cafe - - - Royal Hotel

Trusty Tools For Carpenters

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Stanley's Tools

when it comes to unvarying accuracy, superior quality and good workmanship. The full line of Stanley's tools, including Chisels, Planes, Braces, Bits, Try Squares, Levels, Mitre Boxes, etc., awaits you in our

TOOL DEPARTMENT—STREET FLOOR

W. H. THORNE & CO., LTD.

HARDWARE MERCHANTS

Store Hours: 8.30 to 6. Open Saturday evenings until 10.

FIXED VALUATION OF INDUSTRIES

Three Cases for Assessment are Dealt With

That of Jás. Pender & Co. Increased—C. H. Peters' Sons, Ltd., and Canada Brush Company Renewed—Plans for Beautifying of the City.

Three applications for continuation of fixed valuations for assessment purposes were considered by the City Council in committee this morning. In the matter of the application of James Pender & Co. Ltd., a fixed valuation of \$100,000, which had been in effect for ten years prior to 1922, was increased to \$150,000 and the period reduced to five years. Fixed valuations of \$10,000 for the Canada Brush Co. Ltd., and \$60,000 for C. H. Peters' Sons, Ltd., were renewed for the next ten year period. The report of the city horticulturalist was received and tenders for special iron castings for the water department were considered.

The tender of John T. Farmer, Montreal, for four 36-inch gate valves; that of Jas. Robertson Co. for two 24-inch gate valves; that of the Union Foundry & Machine Works for special castings at six cents a pound, and hatch boxes at seven cents a pound, all being the lowest, were ordered accepted on motion of Commissioner Wigmore.

Commissioner Frink read a report from H. E. Gould, acting horticulturalist, recommending that plans be made for improving Queen Square, West. That lawn be laid out at the Three Lamps and the triangle at the foot of Garden street, and that the city council ascertain the status of Victoria Square in the North End. Mr. Gould paid compliments to the work of the street superintendent, Clifford Price, and the head gardener, Mr. Babcock. The report was ordered received and printed in the city annual report. The recommendations were referred to Commissioner Frink.

Applications of James Pender Co., C. H. Peters' Sons, and Canada Brush Co. for extension of periods of fixed valuations were taken up. B. M. Olive, chairman of the board of assessors, wrote, expressing the opinion that firms which showed a profit during recent years should not receive special consideration. In connection with the Pender Co. he said that this company had been taken over by the British Empire Steel Corporation, and should be able to pay taxes on full valuation. With regard to the other firms he favored consideration.

The Mayor said that if an extension of the period was contemplated the consent of the legislature would have to be obtained. He presented a resolution as follows:

That with regard to tax concessions to manufacturers and others, legislation be sought enabling the Common Council, in its discretion, to grant in February of any year to manufacturers or merchants partial or entire exemption of taxes on merchandise for the current year in cases where the average statements as to revenue show a condition of affairs calling for relief.

Mr. Olive said the board of assessors had power to reduce the assessment on any property where it was shown that the firm in question had made no profit or little profit in the previous year. Commissioner Wigmore expressed the opinion that some of those who now claimed to be making no profits, had made great profits during the war.

Commissioner Bullock favored the principle of fixing valuations from year to year, rather than making them apply for any longer period.

Commissioner Frink said that if one person was exempted from taxation, others must pay. He thought that the assessors now had all the power asked for in the resolution.

Commissioner Thornton advised care in granting extensions of exemption for long terms, particularly after the firm in question had had time to get their business going in good shape.

On motion of Commissioner Bullock it was decided to deal with each case individually.

C. H. Peters' Sons, Ltd., whose valuation was fixed at \$60,000, asked renewal of the same valuation for ten years on their factory property. Most of their business, it was said, was in upper Canada and the United States. An expert had been engaged recently to develop some new business, which might result in an enlargement of the plant. They were willing to pay school taxes on the full valuation.

The valuation for school taxes, Mr. Olive said, was \$65,000. The taxes last year were \$1,788, while without a fixed valuation they would have been \$1,837. The fixed valuation on the Maritime Nall Co., he said, was \$89,000, and that of the James Pender and Co., \$100,000.

Commissioner Frink moved that the request of C. H. Peters' Sons Ltd., be complied with and legislation sought to put it into effect, school and water taxes not to be affected.

Commissioner Thornton objected on the ground that under the present act, the company was not compelled to file a statement of profits. He moved in amendment that the period be made five years and the company be required to file a statement of profits and pay full taxes on such profits.

LOCAL NEWS

SITUATIONS OPEN
The Board of Trade has received from the Civil Service Commission a notice that they are re-advertising for a principal statistics clerk as none of those applying were fitted for the work. In the same circular they advertise for an assistant weather forecaster.

FUNERAL
The funeral of Mrs. Jonas Grandmark was to have been held this afternoon at two o'clock from her late residence, Black Beach, Lorneville. Rev. Mr. Bevis was to conduct the service and interment was to have been at Lorneville. There was some doubt as to whether or not the storm might cause a postponement of the funeral.

WILL TAKE AWAY 325
The Canadian Pacific liner Marloch is scheduled to sail Saturday for Liverpool with approximately 225 cabin and 200 third class passengers. Among the passengers will be General Nanton and Misses Marguerite and Constance Nanton; the Rt. Rev. M. Macdonald, D.D., Lord Bishop of Qu. Harding, and the Rt. Lord Bishop of Saskatchewan.

SOUTH END RINK
One of the officials in charge of the South End rink announced this morning that after dint of hard labor they have succeeded in getting a good sheet of ice on the rink and that from now on it will be open to the public. Next Tuesday evening the colored band will furnish music. They offered their services gratuitously and the rink management thankfully accepted it.

S. S. CHRISTMAS TREE
The annual Sunday school Christmas tree and entertainment of the Church of St. James the Less, Renforth, was held last evening under the auspices of the Woman's Auxiliary. A pleasing programme was put on by the scholars under the leadership of Mrs. H. Wilson Dalton, Mrs. G. N. Colby, Mrs. W. A. Steier and Miss L. Steves.

PYTHIAN SISTERS TO MONCTON
A large number of Pythian Sisters and members of Loyalist Temple No. 18, left here this morning for Moncton where they were to assist this afternoon and evening in the organization of a new temple. Those who made the trip were: Mrs. George Amund, most excellent chief; Mrs. Emma Ivors, seniors; Mrs. Ella Flewelling, juniors; Mrs. Dora Cowan, manager; Mrs. Blanch Saunders, protector; Miss B. Andrews, guard; Mrs. Ralph Wilby, pianist; Miss Hilda Williams, press correspondent; Mrs. Ida Dykeman, past chief; Miss Mary Robinson, mistress of records and correspondence and Mrs. Arthur Brown, soloist. The members of the degree team were: Harry Black, captain; Mrs. Harry Welsford and Mrs. J. Chesley, leaders; Miss Edna Watters, Miss Hazel Flewelling, Mrs. O. Price, Mrs. F. Brennan, Miss Fay Yeomans, Mrs. A. Roberts, Miss Fay Yeomans, Mrs. Young, Mrs. Fred Brooks, Mrs. Earle Kincaid, Mrs. Walter Kincaid, Mrs. Harry great Hills Dykeman and Mrs. Wilfred Daltiel.

FOR ATHLETIC COMMISSION FOR PROVINCE

The establishment of an athletic commission for the Province of New Brunswick, which it is understood is intended principally to govern in the matter of boxing exhibitions, will be asked for at a meeting of the Provincial Government which is scheduled to open here on next Tuesday morning.

The proposed act governing the appointment of this commission is similar to that now in force in Ontario.

A delegation representing the Board of Fire Underwriters will also appear in connection with the insurance tax act, particularly those sections which govern unlicensed companies. Members of the Winter Carnival Committee will appear relating to co-operation in connection with a sportsman's show and forest conservation exhibition.

\$17,000, taxes \$2,800; 1921, taxes \$7,500, which was on full valuation.

Commissioner Bullock moved that the Pender Company receive the same consideration as C. H. Peters' Sons, Ltd.

Commissioner Wigmore said that when the exemption was granted it was a local concern, but now it was a member of the British Empire Steel Corporation. He favored placing the fixed valuation at \$200,000.

On suggestion of Commissioner Thornton, Mr. Bullock agreed to change his resolution to make the fixed valuation read \$150,000.

Mr. Olive thought this valuation was low. He was against any fixed valuation.

After further consideration, Mr. Bullock made the valuation proposed \$200,000.

Commissioner Thornton, however, thought that this might drive the industry from St. John and lose the employment and the taxes accruing from it. He moved in amendment that the valuation be fixed at \$150,000.

ST. JOHN TO HAVE CARNIVAL QUEEN

Executive Plans to Have a Miss St. John Chosen

Already She is Invited to Go to Montreal Celebration—Committee Has Sympathetic Hearing from Premier Sportsman's Show—Headquarters Secured.

St. John will be called upon to select the fairest of her daughters to be known as "Miss St. John" and to be acclaimed the Queen of the St. John Winter Carnival. Although definite arrangements for the selection have not yet been made, the plan has been decided on by the executive committee which has the plans for Carnival Week laid out.

Not only will St. John's most beautiful lady be acclaimed as the Queen of the St. John carnival, but she may have an opportunity of competing with the fairest of all Canada in the contest which is being staged by the Montreal Winter Sports Committee.

An invitation for the prospective "Miss St. John" to compete in the "Miss Canada" contest has been received by the local executive from John J. Fitzgerald, chairman of the Montreal Winter Sports Committee.

L. A. Gagnon, chief game warden, and W. Harry Allen, president of the New Brunswick Guides' Association, met yesterday with the executive and heartily approved of the idea of holding a sportsman's show and forest conservation exhibition in connection with the carnival. They promised full co-operation.

Interview Premier.
R. D. Paterson and D. Corr, chairman and secretary respectively of the affiliated Rotary-Y. M. C. I. committee handling the skating meet, together with L. A. Gagnon, chief game warden for New Brunswick, waited upon Premier Foster this morning with reference to the proposed exhibit of reference to the proposed exhibit during carnival week, which is intended to feature the wild life of the province and the potentialities of the forests. It is intended to have in conjunction with this moving picture of New Brunswick game and facilities for hunters, which will be in charge of W. Harry Allen of Pennack, president of the New Brunswick Guides' Association. It is realized that carnival week will be an excellent opportunity for placing the situation clearly before the people and especially the younger people. There has been much controversy about game preservation and it is felt that such an exhibit with lectures and pictures would do much to place the facts before the people in their true light. The matter of fire prevention in our forests will also have a prominent place in the exhibit. It was felt that the New Brunswick government might take the matter up as its own policy, as it was a movement for the education of the people and of great value to the province. Certain days would be set apart for the children.

The Premier gave a very sympathetic hearing to the committee and asked Mr. Gagnon to prepare an outline of the proposals made and submit it to the government executive, which will meet here on next Tuesday.

Headquarters.
Before the end of the week the centre activity in connection with the coming international skating meet and winter carnival will be located in a room in the Bank of Montreal building in King Street. A large room on the first floor has been placed at the disposal of the executive by A. C. Skelton, manager of the bank, and the offer is greatly appreciated. F. W. Kelly, exhibit clerk, is to look after the furnishing of the office and has sent out a request that if those willing to loan some article of office furniture would notify him, he would be pleased to obtain it.

In Montreal.
Montreal, Jan. 4.—His Excellency Lord Bessing, Governor-General of Canada will on next Friday evening formally open the Montreal winter sports which will last about nine weeks. The Governor-General will be accompanied by Lady Byng.

The opening is to be made in a blaze of fire-works on Mount Royal near the headquarters of the Montreal Ski Club, close by the park slide, which will also be opened at the same time. The mountain will be brilliantly illuminated by electricity.

The chairman of the winter sports committee received a communication from St. John, N. B., yesterday stating that that city would be glad to extend a welcome to the Queen of the Carnival "Miss Canada" after she has been selected to that position.

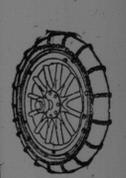
Good Words For Commander Of The Marloch

Passengers arriving on the Canadian Pacific steamship Marloch, which reached port yesterday, paid a glowing tribute to Captain H. Parry, who is in command of the liner, for seamanship displayed during the terrific storms encountered while coming across the Atlantic. Although facing terrific winds and mountainous seas he brought his charge through without the slightest mishap. Before the Scotch curlers left the vessel in Halifax they presented to the captain a letter of appreciation, coupling with it the gratitude for the many courtesies accorded them during the voyage by himself and his staff.

ENGAGEMENT ANNOUNCED.
Moncton Times: Mr. and Mrs. Walter S. Wilmut of Lower Coverdale announce the engagement of their daughter, Vera F. Gillis, to Weldon C. Steves, Salisbury Road, the marriage to take place at an early date.

NOTICE—During Jan., Feb. and March Our Stores Will Close at 1 o'clock on Saturdays

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Three notable improvements which more than double the mileage and make the attaching and locking of the chains very easy and absolutely secure establish the Weed De Luxe as the greatest advance in Tire Chains since the Weed was invented.

And severe road tests have proved them to be the most nearly perfect device essential to motoring safely.

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January Sale of Men's Underwear

Watson's Combinations \$2.65

Fine ribbed wool combinations, made by Watson, one of Canada's foremost manufacturers, these are elastic knit, warm, comfortable, well-fitting and are here in all sizes from 36 to 44.



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Greatly Reduced

McPherson's Lightning Hitch Hockey Boots. None better. \$3.85

McPherson's All-wool Heavy Ribbed Genuine Kangaroo Speed Skating Boots. Known as the best. \$5.45

Unusual Sale **HOSIERY** \$1.00

English All-wool Heavy Ribbed Worsted Socks in brown, light grey, sand and other shades. An offering you should take quick advantage of.

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Phone us at Main 353 and a salesman will meet you there.

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For more than 65 years the FURS and attire sold here have been standardized and have outlived all tests—have proved they were worth the price.

All Through January Furs—everything here is to be sold much under legitimate prices. See Page Three Read What Special Hour Bargains Signify

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