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OBITUARY

John Boyle.

The death of John Boyle of Philadelphia, formerly of St. John, occurred recently. He was a brother of the late

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Some women hold to the idea that bread-making is a long and difficult operation, but this is a mistake, for with Royal Yeast Cakes, light, sweet bread can be made in a few hours with but little trouble.

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RECEPTION GIVEN TO THE SALVATION ARMY MISSIONARIES

Citadel on Charlotte Street Filled to the Doors—Visitors Arrayed in Native Hindu Costume—Col. Stevens Spoke of Missionary Work in India

A rousing reception was given at the Salvation Army Citadel last evening to the Salvation Army missionaries who arrived in the city from England, some of whom are returning to India after a furlough while others are going out for the first time. The large audience completely filled the Citadel. The army band was seated on the platform. The missionaries seated along the front of the platform presented a picturesque scene, being all arrayed in native Hindu costume.

The opening exercises were conducted by Major Barr who afterwards handed the meeting over to Colonel Jacobs, who represented Commissioner Richards in connection with the reception of the missionaries in the Citadel.

Col. Jacobs introduced Col. Stevens, who has been engaged in mission work in India for thirty-two years. He briefly introduced the other members of the party. He spoke of the great need of India and stated that out of a population of 300,000,000 only 3,000,000 were Christians. There are many difficulties to cope with, one hundred different languages being spoken by the various tribes who also have many different religions.

He stated that they had not done the native costume just for the sake of effect but that all Salvation Army missionaries in India wear this costume entirely while in that country and they are the only large religious organization that does so. This they do as they feel that it brings them into closer touch with the people among whom they are working and not only do they adopt the native costume but also adopt Hindu customs and names, discarding their English names. Furthermore the missionaries' wives do not take their husbands' names but retain their own. He said that every trade was represented by a distinct caste, there being a robe of members of which took upon themselves their rightful occupation and invoke the blessing of their gods upon their robbing enterprises. The Salvation Army have hospitals in India with well equipped dispensaries and capable medical attendance.

After Col. Stevens had spoken the missionaries sang a chorus in Hindustani. Major Byrne who has charge of the Home of Rest in India, and who has been a missionary for thirty years, then gave a brief account of her work. Mrs. Col. Hipsey also told of some of her experiences not only among the natives but also with the British troops in India.

Mrs. Ensign Mortimer spoke of their work at the medical mission at Chittagong on the border of Tibet, telling some very striking incidents in connection with the activities there and introducing a most unique prayer chain given to her by one of the Lhamas of Tibet. This chain is composed of pieces of human skulls.

Capt. Duce, who has spent some years as a missionary in Japan, and who is now on her way to India, sang in Japanese.

Mrs. Adjutant Mabe, who, with her husband is engaged in the criminal section, gave an interesting account of the life of these people and the mission work there.

A striking feature of the meeting was a solo in Hindustani sung by Master Jack Hipsey, the eleven year old son of Col. and Mrs. Hipsey. This young lad sings gospel songs in the bazaars in India.

The meeting concluded with a stirring address by Col. Stevens, who has been in charge of the party. He told of the wonderful results of the army's work in the villages. It is interesting to note that he was one of the pioneers of the army's village work twenty years ago, and is now returning to the same district where the army now has 600 officers and over 20,000 members.

The party will leave today for Vancouver from which port they will sail for India via Hong Kong.

FUNERALS.

The funeral of Miss Emma McIntyre took place yesterday morning from the residence of her brother-in-law, L. S. Dryden, 57 Waterloo street, to the Cathedral, where high mass of requiem was celebrated by Rev. Francis interment was made in the new Catholic cemetery.

James Boyle of Enniskillen. Besides his wife he leaves one son, James, home and four daughters, Mrs. Joseph Smith, Mrs. William Dugan, Miss Mary and Miss Margaret, all of Philadelphia. Infant Dead.

Friends will sympathize with Mr. and Mrs. J. F. Moffat of West End in the death of their infant son, which occurred yesterday.

Miss Bessie A. Dowling. The death of Miss Bessie A. Dowling of Boston occurred on Monday after a month's illness. Miss Dowling was quite well known in St. John as she always spent her summers here the guest of her cousins, Mrs. T. A. Smith, Waterloo street; Mrs. W. L. Nelson, Fairville, and Mrs. George Burpee, North End. She leaves one brother, Daniel, of Calais, Maine.

John D. Breen died on Tuesday at Long Island, Kings county, aged eighty-seven years. His wife, who was Miss Jane Hornbrook, survives him. The deceased leaves one sister, Mrs. Henry Redmore of Whitehead; also the following sons and daughters: Frederick C. of Rotherham, J. Wilson of Everett, Mass.; James K. of Sussex, Hudson M., Howard W., Bertram H., of St. John, and G. Mortimer at home; Mrs. Sherman Rankine of Rotherham, Mass.; Mrs. Florence McCarthy of Somerville, Mass.; Mrs. James D. Williams and Mrs. George D. Wanner of St. John.

The funeral will be held this afternoon at two o'clock from the late residence and interment will be at Clifton.



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THE FIRST SESSION OF INVESTIGATION HELD YESTERDAY

Commission Looking Into Pilgrimage Systems at Dominion Ports—Changes to Present Act Recommended by Witnesses—Hearing Resumes This Morning.

The Commission which has been investigating the pilgrimage system at the various ports in the Dominion held their first session here yesterday in the Board of Trade rooms. Among the changes recommended by the witnesses to the present act were, the right of the pilots or pilgrimage commission to name the exemptions at this port; the reduction of the age limit for apprentices from 21 to 18 years, and the taking of the apprentices from the orphanages giving them two years training in the Bay of Fundy and three years on the pilot boat; the stationing here of a steam pilot boat and some change in the method of handling the superannuation fund. H. C. Schofield also referred to the flag interest in pilot boats and contended that this was an evasion of the act. He also stated that the present system was obsolete and there should be some better form of supervision.

The commissioners are Thomas Robb, Montreal, chairman; Capt. J. N. Bales, Montreal and Capt. J. W. Harrison, Halifax, with J. T. Rowan, Ottawa, secretary.

Those giving evidence yesterday were: J. U. Thomas, secretary-treasurer of the St. John Pilgrimage Commission, Pilots Joseph Doherty and Bart Rogers and H. C. Schofield one of the Board of Trade members of the commission.

The first witness was J. U. Thomas. He explained the limits of the three districts. The first extended from 1874. He said the apprentices were paid \$10 per month. They were taught the navigation of the Bay, were taught to use the chart and lead, the depth of water at high and low tide at various points, but were not taken on the steamers with the pilots and taught how to steer while

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Get a 10-cent box now. Tonight sure! Take Cascarets and enjoy the sweet, gentlest liver and bowel cleansing you ever experienced. Cascarets will live on your liver and clean your thirty feet of bowels without gripping. You will wake up feeling grand. Your head will be clear, breath, right, tongue clean, stomach sweet, eyes bright, step elastic and complexion rosy—they're wonderful. Get a 10-cent box now at any drug store. Mothers can safely give a whole Cascaret to children any time when cross, feverish, bilious, tongue coated or constipated—they are harmless.

The Board of Trade, and the Commission elected their own chairman. The act provided that certain classes of vessels were exempt and this was not satisfactory as it was felt the commissioners should have power of exemption. At the present time there were 15 pilots and 4 apprentices, of the pilots two were over 70 years of age, and six were over 60 years.

The pilots pooled their earnings and divided them share and share alike among owners of the schooner. The Board asked Mr. Thomas to give them the balance sheet for 1917, the minute books since he had held office, and a statement showing the earnings of each pilot. The apprentices were indentured to individual pilots and only one of the present apprentices was related to any of the pilots. While on the pilot boats they learned the navigation of the Bay, set of the tides, etc.

The next witness was pilot Joseph Doherty. He had been appointed in 1874. He said the apprentices were paid \$10 per month. They were taught the navigation of the Bay, were taught to use the chart and lead, the depth of water at high and low tide at various points, but were not taken on the steamers with the pilots and taught how to steer while

serving their apprenticeship. The witness thought a shore station located at Musquash or Lepreau would be alright. In answer to the chairman the witness said he would consider \$2,500 a fair salary if the government were to take over the duties of the Commission and collect the dues themselves. The witness would not go so far as to say that Canadian coastwise trade should pay pilotage although he was inclined to think that all should pay.

H. C. Schofield was the next witness. Mr. Schofield is one of the Board of Trade representatives on the commission. He made a study of the question and had come to the conclusion that the present system was obsolete and it was time for some changes to be made. He had read the bill which was before the House in 1914 and laid over until after the war but did not think it filled the bill so far as this district was concerned. He advocated a steam pilot boat but did not think the pilots would be able to maintain such a boat themselves. He considered the exemptions as they applied to St. John unfair, these should be left to the Commission. He would tax foreign coasters but not Canadian. Under the present law it was not compulsory to take a pilot it was only compulsory to pay the dues. He would not recommend compulsory pilotage for Canada as a whole. He would recommend it for St. John harbor but not for the Bay of Fundy. He thought the age limit for apprentices might be reduced to 18 years.

The witness thought some of the regulations should be changed and cited that of requiring a pilot to own a certain number of shares in one of the pilot boats before he could get a license. They had a case before them now where pilot Cline did not possess the required number of shares and could not get them and therefore could not get a license. He also contended the flag interest so called by which the owner of more than the necessary number of shares could give them to another person without any outlay on his part thus evading the spirit of the act. He thought the pilots should be under supervision of a practical man.

Bart Rogers was the next and last witness for the afternoon. He was part owner of the Howard D. Troop. He said the superannuation fund was not administered fairly and criticized the acts of the Commission who he claimed had made some amendments to by-law out of spite because one of the pilots had won a lawsuit from them. He said the pilots should be under the supervision of the seafaring men. They had not

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received any orders from the naval authorities except as to the taking out of ships. No munition ships had been in here but if one did come in they would keep her outside the island until she was examined. He was in favor of pooling the dues as he considered this the fairest way. With regard to the apprentices the witness advocated taking them from the orphanage and for two summers taking them cruising around the Bay and sending them to school for the winter and spending the next three years in the pilot boats.

The witness said there should be 20 to 25 pilots and everything that came into the harbor should pay pilotage.

John W. Messersau. The death of John W. Messersau which occurred yesterday at the General Public Hospital, removed one of the best known of the younger business men of the city. The deceased was only thirty-two years of age has been for the last five years maritime manager for the Robin Hood Milling Co. and before that time was sales manager for L. C. Prime, Ltd.

He is survived by his wife, formerly Miss Doris Kierstead, and two children, John and Sybil at home. The funeral service will be held this evening at eight o'clock at his late residence 300 Millidge avenue, and the remains will be taken to Fredericton Junction Friday morning for interment.

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 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. | EXEMPTIONS AND DEDUCTIONS PAGE 3 |
|---|--|
| GROSS INCOME DERIVED FROM— | AMOUNT CLAIMED FOR— |
| 1. Salaries and wages.....None..... | 14. Depreciation.....On Store Building (not land), (Brick).....\$ 125 |
| 2. Professions and vocations.....None..... | On Equipment, used in business.....140 |
| 3. Commissions.....from sale of Real Estate Co. Ltd.....\$1000 | Store Fixtures.....100 |
| 4. Business, trade, commerce or sales or dealings in property, whether real or personal.....7500 | 15. Bad debts, actually charged off within the year.....40 |
| 5. Farming (Horticulture, dairying or other branches).....None..... | 16. Allowance for exhaustion of mines and wells.....None |
| 6. Rents.....750 | 17. Contributions actually paid to the Patriotic and Canadian Red Cross Funds and other approved War Funds.....Patriotic and Canadian Red Cross.....250 |
| 7. Dividends (A). Canadian Corporations—Standard Transportation Company Ltd.....25 | 18. Interest paid on monies borrowed and used in the business.....Mortgage on Store Property, \$1,000.....60 |
| (B) Foreign Corporations—New York Trading Company.....15 | 19. Federal, Provincial and Municipal taxes on property used in the business.....280 |
| Albany Tool Company, Inc.....60 | 20. Interest from Dominion of Canada Bonds, issued exempt from Income Tax.....150 |
| 8. Interest on notes, mortgages, bank deposits and securities other than reported in item 7— | 21. Other claims for deductions must be specified in detail—Business Operating Expenses.....4200 |
| Interest on Mortgages.....72 | Repairs (stating particulars).....150 |
| Bank Interest.....1800 | 22. Total Exemptions and Deductions.....\$5305 |
| 1000 Municipal Debentures, Town of Miramichi.....55 | 23. Amount paid under Business Profits War Tax Act, 1916, which accrued in the 1917 accounting period.....Year ending December 31, 1917—None. |
| 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).....\$15 | 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. |
| 10. Royalties from mines, oil and gas wells, patents, franchises and other legalised privileges.....None | Date.....15th March, 1918. |
| 11. Interest from Dominion of Canada Bonds, issued exempt from Income Tax \$1,000.....150 | Signature.....John Brown. |
| 12. Other sources not enumerated above—5% Interest in Show Hardware Company Partnership.....750 | |
| 13. Total Income.....\$10,041 | |

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 use 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.

Department of Finance
Ottawa, Canada

Arthur W. Sharp, 57 Princess Street, St. John, N. B., Inspector of Taxation for Province of New Brunswick.