

Correspondence

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London, Ontario, teaches it, and teaches it well. Booklet free.

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The Present Need.

Every man needs a top coat for fall wear. You ought to have a new one if the old one is in good shape. We want to make it, and will insure you the best the market affords in both material and workmanship.

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KODAKS and SUPPLIES Largest and best assortment in London. W. A. MCKENZIE, Photo Stock Dealer, Opposite City Hall, Phone 246.

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SUPPORT A HOME INSTITUTION BY INSURING IN THE MONARCH CASH MUTUAL FIRE INSURANCE COMPANY.

This is the only company with its head office in London. Authorized stock capital, \$500,000. Phone 1511.

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GOOD SPORT



It is impossible with poor GUNS and AMMUNITION. The experienced hunter knows that, so he comes to

Brook's Gun Store, for his supplies. We carry a complete line of SPORTS- MAN'S GOODS. Fine gun repairing a specialty.

W. A. BROCK, 192 Dundas St., London, Ont.

Scranton Coal

Do you want Coal that is well screened, has little ash and will not clinker? If so, try our coal for one season.

Slabs \$1.50 per load.

HEAMAN, William St. & G.T.R. Phone 312.

J. T. Stephenson,

The Leading Undertaker and Importer of all kinds of Couch and Metallic Caskets. Finest Funeral Cars in Canada. 104 DUNDAS ST.

Phone 459. Residence on premises. Night calls promptly attended to.

DON'T STOP

This is what our Watches don't do. See This Week Ladies' Gold Watch Guaranteed 25 Years. Gents' Gold Watch Guaranteed 20 Years. SPECIAL \$10.00.

C. H. WALLACE, 402 Talbot Street, First store south of Dundas.

Our New Store

Come and visit us in our new premises, Higgins Block, and inspect our large and handsome stock of

Wall Paper, Pictures, Etc.

H. & C. COLERICK, 212 Dundas St.

WARM UNDERWEAR.

Fine Soft Fleece, suit, \$1.00
Fine Canadian Wool, suit, \$1.00 and \$1.50
Stanfield's Ribbed Wool, suit, \$2.00 and \$2.50
Canadian Natural Wool, suit, \$2.00 and \$2.50
English Natural Wool, suit, \$2.50 and \$5.00

ALL SIZES AND UNSHRINKABLE WOOL.

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Health And Strength...



Are renewed by taking light exercise a few minutes each day. Indian Clubs, Dumbbells, Sandow's Spring-Grip Dumbbells, Striking Bags, Boxing Gloves, Whittely Exercisers, etc.

Exercise regularly daily, and you will have health and strength.

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185 Dundas Street.

X-RAY and Electro-Therapeutic Rooms. for the treatment of Cancer, Eczema, Scabies, Rheumatism, Bright's Disease, Gout, and Neuralgia. DR. PINGEL, Specialist, London.

Dr. R. Jarvis, DENTIST, BRANCH Office, Mt. Brydges (Fridays).

Magazine Day.

November Magazines Just Received.

JOHN MILLS'

NEW BOOK STORE,

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Thos Wilson

MERCHANT TAILOR,

213 Dundas Street,

PHONE 596.

We Will Examine

your eyes without charge, and we will tell you just what you need, and supply you with the best glasses that can be had. We fill oculists' prescriptions with absolute accuracy.

THOS. GILLEAN,

402 Richmond Street,

Official Timekeeper London St. Railway.

LONDON AND DISTRICT

—Read "The Pillagee Ball" in this edition.

—Mrs. Alf Corbett, of 296 Grey street, is seriously ill at Victoria Hospital.

—Mrs. G. A. Gordon, of Spokane, Wash., is visiting the Misses Mills at 207 Talbot street.

—Mrs. (Dr.) Mills and children, of Carnarvon, Assa, are guests of Mrs. W. R. Mackay, William street.

—Mr. Seely, a returned missionary from China, will speak on Sunday evening in Hamilton road Methodist Church.

—Mr. J. MacInver, of Springfield, and Mr. and Mrs. J. L. Smith, of Seaford, have taken up their residence in this city.

—Ptes. Fitzallen and Page, of Wolseley Barracks, returned last night from Ottawa, where they took a special course of instruction.

—The many friends of Mr. and Mrs. John E. Donaldson, of St. James street, will be pleased to hear that their little daughter Dolly, who has been so seriously ill and confined to her bed for over three months with hip trouble, is so far recovered as to be able to sit up for a short time each day. Her speedy recovery is now hoped for.

—The great serial story "The Pillagee Ball" begins in this edition.

—Mr. and Mrs. McDougall, of Simcoe street, desire to thank all those who extended such sincere sympathy to them upon the occasion of their recent bereavement in the death of their son, the late Murdoch McDougall.

—Miss Mary M. White, of Montreal, niece of Mrs. James Gordon, 729 Waterloo street, London, was married this week to Mr. Frank S. Stocking, of Quebec.

—Mr. Frost, of Philadelphia, will speak on "Missions" at the Christian Workers' Church tomorrow morning. Evangelists Russell and Collycott conducting the afternoon and evening meetings. These two evangelists will continue the special services next week, each afternoon and evening.

Our Ales and Porter

Have that delightfully aromatic flavor and pleasant tonic effect. We guarantee age and purity.

KENT BREWERY.

Sometimes Ladies

See a ring or a pretty piece of jewelry worn by an acquaintance, and admire it much more than they do their own. That's natural. But rest assured if you buy your jewelry here, the latest and prettiest styles in best quality at lowest prices are at your command.

WARD, THE JEWELER, 374 Richmond Street

Undoubted Security.

The way to save money is to deposit your surplus cash from day to day in The Canadian Savings and Loan Company.

Best Rate of Interest.

M. H. ROWLAND, Manager.

EXECUTORS' SALE.

An executors' sale of farm, farm stock and implements is to be conducted on Tuesday next at the farm of the late George Oliver, lot 10, concession 4, London Township. Mr. John Gilson is the auctioneer.

BARBER SHOP BLAZE.

Shortly after 8 o'clock last night fire broke out in Brophy's barber shop.

The firemen responded quickly and succeeded in putting out the blaze, about \$50 damage being done. A lighted cigar left on a shelf is blamed for the fire.

GODERICH LADY'S DEATH.

Mrs. Martha Barry Johnston, widow of the late A. M. Johnstone, of Goderich, died in this city this week at the residence of her daughter, Mrs. F. Lindsay. The funeral took place in Goderich from the residence of her brother Mr. George Barry.

SNOW AND A CUTTEL.

Yesterday afternoon the approach of winter was made manifest by a rather short-lived snow fall, which accompanied the cold rain. The first autumn of the season was out on Richmond street—but it was on a lull, bound for the G. T. R. freight sheds.

SEVENTH CHURCH PARADE.

The Seventh Regiment will attend divine service at the First Presbyterian Church tomorrow morning, when Rev. W. J. Clark will preach. The regiment will leave the drill shed at 10:30, accompanied by both the brass and bugle bands.

COMING BACK TO CANADA.

Mr. Phelps, formerly of South London, and latterly of Charlottesville, Va., has been engaged as bandmaster by the Waterloo (Ont.) Musical Society. Mr. Phelps, who at one time was leader of the Twenty-Sixth Regiment Band, will begin his duties about the middle of November.

ONE MORE GOLF TEA.

Mrs. Talbot Macbeth and Miss A. Harris will give the last golf tea of the season at the Kennels, Monday afternoon. A prize has been given by Miss McGivern, of Hamilton, who is the guest of Mrs. Herbert Gains, and an approach and putting contest will be held.

REMOVAL.

Bradstreet's Mercantile Agency has removed to room 20, first floor, in the Bank of Toronto chambers. The new premises are much larger and commodious, and with the growing business under the management of Mr. L. J. Walker, the agency will be in a better position to meet the requirements of its patrons.

ANNIVERSARY OF THE FIRST CONGREGATIONAL CHURCH.

The First Congregational Church will hold its anniversary services tomorrow, when Rev. J. K. Unsworth, of Hamilton, will be the speaker. Mr. Unsworth and Rev. J. P. Gerrie, chairman of the Congregational Union, are to be the ladies speakers at the tea meeting Monday night.

HAMILTON HIGHLANDERS.

Next Monday the swearing in of the members of the Ninety-first Regiment of Hamilton Highlanders will begin. The full dress uniform of the officers will be the Argyle and Sutherland Highlanders' uniform, with a light blue badge. The proposed badge is a leopard's head with the motto, Cave Vigilat. The motto, being translated in a liberal fashion, means "Look out for us." If the authorities authorize this, the regiment will be pleased.

BLOCK SIGNAL SYSTEM.

The M. C. R. is putting in the block signal system on their C. S. R. division. Poles are stationed a mile apart with signals on them. The signals are set at "safety," but just as soon as a train comes within the section the signal goes to "danger," and remains so as long as the train is within that section. An engineer can thus always tell if there is a train on the mile section he is entering.

LONDON MAN'S SUCCESS.

The Montreal Star (referring to the appointment of Mr. H. Vincent Meredith to be assistant general manager of the Bank of Montreal) says: Mr. Meredith is a brother of Chief Justice Sir Wm. R. Meredith, and is the fifth son of the late J. W. C. Meredith. He was born in London, Ont., was educated in Hellmuth College, and entered the service of the bank at Hamilton, Ont., in 1867. He was appointed assistant in Montreal in 1879, having been in the Montreal branch for many years previous, and was appointed assistant inspector the same year, and manager in 1889. Mrs. Meredith is the youngest daughter of the late Mr. Andrew Alan.

MORTGAGE TO BE BURNED.

Anniversary services are to be held at Tempo Presbyterian Church on Sunday, Nov. 11, when Rev. Robert Leitch, of Delaware, and Rev. Mr. Kettwell, St. Thomas, will preach. On the following evening a concert and tea are to be held, one of the

PARNELL - DEAN'S BREADS

are made by clean and scientific methods. FOR SALE EVERYWHERE.

A new message daily watch for it.

LITTLE THINGS COUNT.

There's a big difference between the FOREST PROCESS and other methods of laundry work. But it's in the little details that we give unusual care to linen.

Let's have your next bundle, and you'll not need to ask further. Phone 1,658, or postal card will bring a wagon.

FOREST CITY LAUNDRY, 724 KING STREET.

SUPERIOR FURS.

Spittal, Sabine & Co.

MANUFACTURING FURRIERS.

152 Dundas Street.

most interesting items on the programme being the burning of the church mortgage. The work at Tempo has been progressing well under the pastorate of the Rev. Robert McIntyre.

SUCCESSIONAL CONCERT.

A splendid concert was given on Thursday evening, in the Hamilton Road Methodist Church, to a large and well pleased audience. Messrs. Fink, Fitzgerald, Gardner and Webster, who composed the Imperial Male

MUSICIANS OF LONDON

Quartette, supplied a part of the programme to the great delight of every one, and sang "Lead, Kindly Light" and "Onward," by the quartette, showed not only accurate singing, but richness of tone and melody of the highest order. The Misses Veale, of Dorchester, in "Abide With Me" and "Sun of My Soul," sang with great acceptance. It was their first appearance in the city, and their singing was very favorably commented upon. Mr. George Zwicker, of this city, sang "Calvary" in excellent voice, and Mrs. Zwicker did well in her rendering of the "Plains of Peace." "The Gypsies," by Miss M. MacIntyre, and "The Courier of Moscow," by Mr. Gower were also well received. Not the least pleasing was the cornet solo by Master Perlin. Two exhibitions were given by Mr. George in his well-known style.

RATES REDUCED.

The Grand Trunk Railway has notified Galt coal dealers of a ten cent reduction in the freight rate on hard coal from Niagara to Galt. The amount of the reduction is 50 cents a ton. This is the result of a prolonged agitation on the part of the Galt coal men and board of trade. Galt people say that even the revised charge is higher than St. George, Paris, Woodstock, London and Stratford enjoy, but that it is a step in the right direction.

The Best Fuel Known

to give you glowing coals instantly: lights with paper; no wood required. Your grocer keeps it. Leaver Brand Charcoal. Ten cents per sack.

Belfast has decided to enforce regulations for the control of street traffic on similar lines to those in London.

Three million and a quarter tons of coal, of the value of \$1 30 per ton and under, were shipped from the United Kingdom in 1932.

THE OLD RELIABLE

ROYAL BAKING POWDER

Absolutely Pure THERE IS NO SUBSTITUTE

UNLIMITED POWERS GIVEN INLAND REVENUE OFFICERS

Can Close Establishments and Examine Private Accounts.

Such Measures, However, Are Very Rarely Adopted.

Strict Watch On All Cigar Factories

—Work of the Officers in the London District.

How many persons are there who, picking up the daily paper about the second of every month and reading the bare statement that for the preceding month the inland revenue collections for London amounted to \$200,000 or thereabouts, have any conception of the machinery that is employed by the Government day after day to gather the money into the treasury?

How many men, it may be asked, who enjoy the rich fragrance of a Havana, ever give a thought about the careful and constant watch over the cigar factories of the country, or have an intelligent idea of the vast sums which reach into the millions—annually paid by the trade to the Government?

How many, again, of the men who enjoy a glass of beer or ale, realize that every pound of malt used in the breweries, big or small, matters not, is made to produce a certain number of the output is up to a certain standard?

It is safe to say that only a small percentage of the public have a clear appreciation of the workings of the inland revenue branch of the service.

LI FEET FROM THE CUFFS.

While the officials of the two departments are invariably quarrelled and the same root, the duties of the inland revenue and customs men are as widely different as black is from white. The former have to devote almost their entire time and attention to the cigar factories, the breweries and the refineries, while the customs officers are principally concerned about the collection of duties on general merchandise coming into the country from across the line and beyond the seas.

Again the staff of the customs branch are in the office the bulk, if not all, of the time. The inland revenue officers are not, for to keep a watch on 25 cigar factories and three breweries requires six to eight of them to be on the move a good part of every day.

London is second to a number of other Canadian cities in some respects, but in point of cigar factories it gives way only to Montreal. During the last fiscal year there were manufactured in London between 23,000,000 and 31,000,000 cigars, which at the rate of \$5 per thousand, would mean a revenue of \$200,000 or more for the Government.

London turns out nearly one half of the cigars made in Canada, outside of Montreal, and at least two-thirds of the entire output of the Province of Ontario. Toronto and Hamilton are both far behind London in this respect.

It might be asked why the cigar factories have been centered in London. The answer is easily given. London is a good distributing point for cigars, the manufacturers of cigars to locate where there are numerous

factories, because it affords them a better opportunity to buy their stock. It is said that travelers for raw leaf tobacco firms never come into the city without visiting London, whereas it is a common occurrence for them to ignore places where few factories are in operation.

THE IMPORTANT DISTRICT.

The London district, which for inland revenue purposes, includes the counties of Middlesex, Elgin and Lambton, is one of the most important in the Dominion. There are about a dozen officers in the department in London alone, with Mr. Thomas Alexander as collector. Mr. Thomas G. Davis as deputy collector, and Mr. Frank Coles as accountant, and the last blue book issued by the Government shows that for twelve months 4,220,323 pounds of malt were taxed, and that the output of the breweries was 1,924,289 gallons. The output of cigars was 22,472,257, of tobacco 10,494,574 gallons, and the total paid in duties was \$424,808. Time has brought changes in the conditions of some of the industries. The new business is very materially grown, but on the other hand the oil refineries have been gradually disappearing until none remain in Canada except at Sarnia and Petrolia.

So stringent have the regulations of the inland revenue department become that it is impossible for a cigar manufacturer to receive a pound of leaf or ship a box of cigars without accounting for it to the officers who daily visit his factory. When the leaf tobacco is received at a factory, the revenue officers take charge of it, placing it under crown lock instead of leaving it with the manufacturer to convert into cigars as he may see fit. Record is kept of the amount of leaf received, and day by day as the leaf is required, the officers are notified,

and they issue it to the manufacturer. Record is also kept of the quantity issued. And if a revenue officer sees fit, he can refuse to release from bond as much of the leaf as was asked for, the object being to keep loose stocks as low as possible. It is only where a manufacturer may ask for more than the business of the factory demands that his application for stock is refused.

Every cigar made has to be accounted for. The manufacturer's stock is daily recorded, and what is not required for immediate shipments is placed under a crown lock, there to remain until needed, and the duty, \$5 a thousand, is paid. The tax on the manufactured article, however, is not the only levy made, for as the raw leaf is passed into the factory, 10 cents has to be paid on every pound.

The revenue officers are not so strict regarding the payment of the duty on raw leaf as they are on the manufactured article. Every tenth day is settling day for the raw leaf, and were before the man who does not toe the mark with a marked check. It is not so with the finished article. As a firm desires to ship the goods, it must forward a requisition to the collector, stating the number of cigars to be sent out, and whether they are in boxes of 25, 50 or 100; while the records of the factory even show to whom the goods are sent. Accompanying the requisition must be the marked check for the duty, or as an alternative, a hard cash.

Photo by Frank Cooper.

Mr. Thos. G. Davis,

Deputy Collector of inland revenue, appointed to the service in 1917.

Experience has taught the Revenue Department that a given quantity of raw leaf will produce a certain number of cigars, and should an officer visit a factory and find that the stock reported made from the leaf is below the minimum fixed by the regulations, he will tax the proprietor on the amount of the shortage. On the contrary, should the amount of cigars made exceed the minimum, duty has to be paid on every cigar.

Just the same, the Revenue Department has been discovered, although in London they are almost unknown. The many checks make it almost impossible to carry on a system of defrauding the treasury without being discovered. Record has even to be kept of the empty cigar boxes returned and if the number on hand and the number used in shipments do not tally with the former, explanations are in order. A visit to the factory is made, the number of cigars made, sent out, and still in stock.

Not only are the factory records examined from day to day by the officer, but every week either the collector or deputy collector visits the factories and checks over the returns. Nor is that the end of it as at fixed periods a district inspector pays a visit to the factories and examines the books. To lessen the possibility of the Government losing revenue the officers are clothed with almost unlimited powers. If they are not satisfied with the records of a factory, and become suspicious that everything is not right, they can go so far as to close the place until everything is straightened out. They have the right to walk into the workroom and examine the slips showing the number of cigars made each day by every man or girl in the shop, and if they deem it necessary they can even examine the private accounts of the firm.

No such steps are necessary with the London manufacturers. As a revenue officer explained, the restrictions are not enforced to hamper the honest man, but they are intended to catch the rogue. In the matter of the breweries, the tax has only to be paid on the malt used in the manufacture of the beer, the latter being free of taxation. In the case of the oil refineries, the output is free, but officers are constantly on the watch to see that the proper amount of naphtha is abstracted from the oil to reduce the danger of explosion, and to see that the heavy oil is removed and the finished article made suitable for lighting purposes.

Superfluous Hair

And all Facial Blemishes removed by electrolysis at

Dermatological Parlors,

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Bourgeois Coffee Tea, best in the land, 50¢ and 60¢ per pound, Black or mixed. Call on us.

Marshall Bros. & Co., 67 Dundas St.

Baltimore has a man who is earning an excellent living tattooing dogs.

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REOPENING

TEN years of successful effort in supplying perfectly reliable jewelry, now tell their tale. Nearly four times the space then needed is none too much now. We are near the end of the old part and just on the threshold of the new.

THURSDAY, FRIDAY AND SATURDAY,

Oct. 29, 30, 31,

Will mark the event. Nothing more worth the seeing in London. Keep the dates clear. You are perfectly welcome to come and see our beautiful and finely equipped jewelry store each day and evening of above dates. Harpers in attendance.

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Best Quality In Furs.

In Furs as in other articles there are many different qualities.

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Latest styles in Mink, Sable and Stone Marten Ruffs, Stoles, Scarfs and Muffs.

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