

**Amberg
Says:**

An Extraordinary Suit Opportunity \$42.50

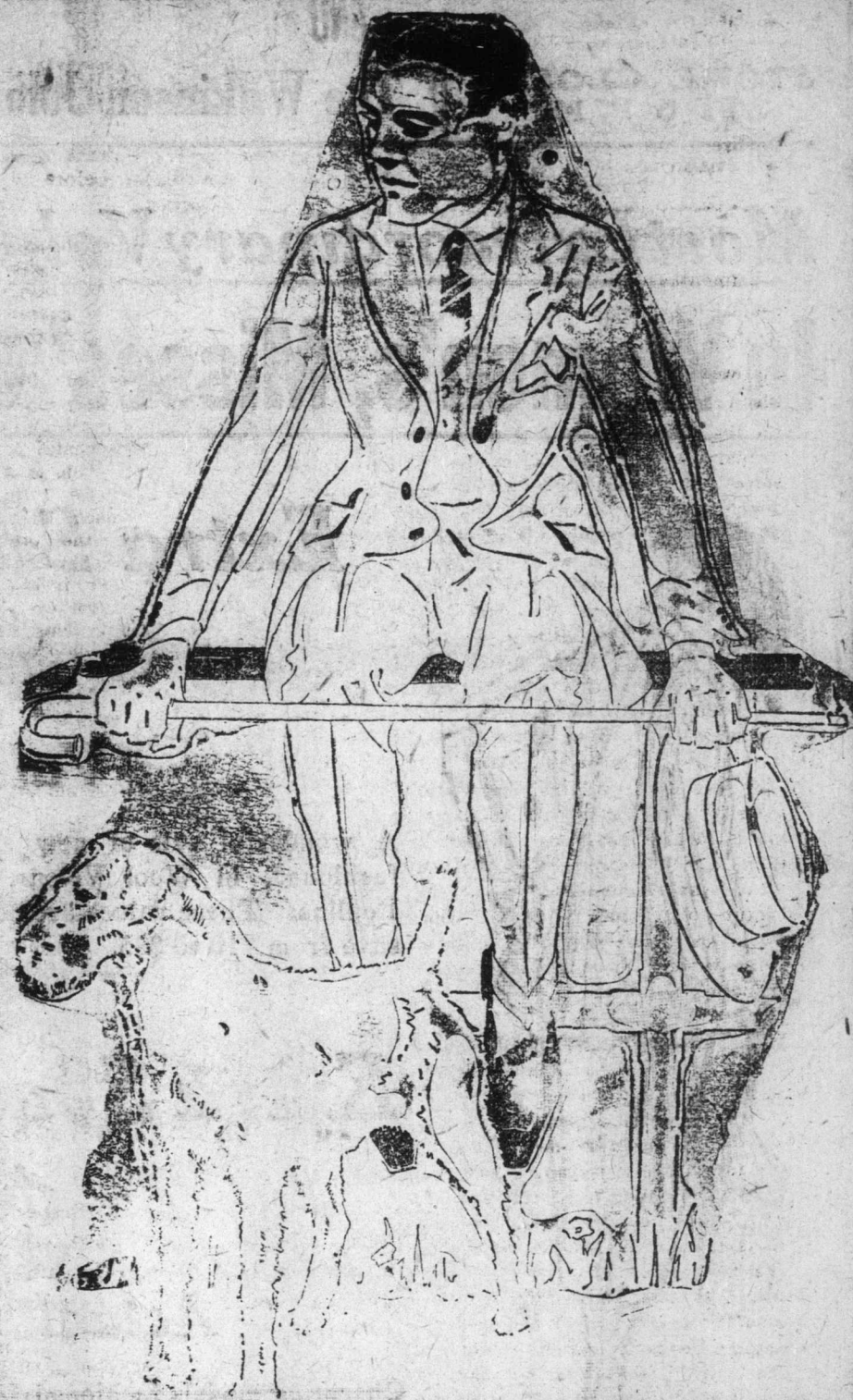
Qualities—Our Regular Stocks.
Fabrics—Tweeds and Cassimere.
Colors—All the new spring fancies.
Values—Really remarkable.
When—Starting April 23rd.

AMBERG'S

117-119 Falls St.

NIAGARA FALLS, N. Y.

[No Discount on Canadian Money]



Getting Divorces is Funny Proposition in England; Very Costly, But Easy

LONDON, April 21—When the British divorce court reopened after the Christmas holidays, 1,322 cases were on the list for trial. It is notable that out of the 1,322 cases on the list only 134 were defended cases. The others may be put down roughly as all collusive, to the extent that both parties want the divorce at least. The judges know that they are collusive but in the state of the British divorce law they can do nothing but close their eyes and pronounce decrees. Of course, every now and again someone gets careless and the judge has a chance to read a homily on the sacredness of the law. If the present tendency goes on England no longer will be able to

be at America as the land of easy divorce. If one has the money to pay the lawyers divorce is as easy in England for either man or woman, as in most of the states of America. It is true that a man may only obtain a divorce for the one cause of misconduct and that a woman to secure a divorce must prove both misconduct and either cruelty or desertion. The result of this state of affairs is that the wife usually is the petitioner. A formal case of misconduct is made out against the husband and a carefully rehearsed blow before servant or other third party is good enough legal cruelty. When desertion is chosen as the second ground for divorce, however, the skill of the lawyer comes into play in a very pretty comedy. The process is as follows.

The husband leaves home, and after he has been gone a week or two the aggrieved wife writes a pathetic letter asking him to return to her. Usually her lawyer writes it and she signs it. Then the husband replies that to return is impossible. Armed with these documents, the wife goes before the court and secures a decree of restitution of conjugal rights under which the husband is ordered to return to his wife within 14 days. The judge, when he signs the order, knows the husband won't return and the wife who sues for it would be a surprised and disappointed woman if he did. At the end of the 14 days the husband by his failure to obey the order, has established legal desertion and the wife gets her divorce.

Doubtless one of the causes of the present increase in divorce is the necessity for the dissolution of hasty war marriages. Boys and girls married on a few days acquaintance and the boy went to the war. He came home after four or five years to find responsibilities of which he had never thought before, and the girl too, had had the same period to think things over. Many, of course, made other arrangements, without waiting for the husband's return and divorces are necessary now to regulate matters.

Divorce is still costly in England. An undefended case costs about \$750 and a defended one may run to any amount. A poor man, if he can scrape up \$250 for fees, maybe permitted to sue "in forma pauperis" but he must have the \$250 before he is allowed to be a pauper.

OTTAWA, April 21—A letter protesting against section 1 of the new Franchise Bill and bearing the signature of Tom Moore, president of the Trades and Labor Congress of Canada, as well as the representatives of the four great railroad brotherhoods, has been sent to Hon. Huh Guthrie, Solicitor-General. This letter states that the section named appears to disbar labor or organizations from contributing directly to election expenses or raising money by individual subscriptions to defray such expenses.

Where You'll Find Fire Boxes

The latest revised list of the number and location of fire alarm boxes is given below. Residents are advised to clip the list and keep it for reference in case of fire:

- 3—Packard Electric Works, Race Street.
- 4—Central Fire Hall
- 5—Police Station, Park Street
- 6—Catharine and Edmund Sts.
- 7—Pelham Road and Chetwood Street
- 8—Brewery and St. Paul Sts.
- 9—Neptune Hose Hall, St. Paul St. West
- 12—Yate and Trafalgar Streets
- 13—Yate and Ann Sts.
- 14—Church and Ontario Sts.
- 15—Queen and Duke Sts.
- 16—Welland Ave. at Lake St.
- 17—Ontario and Welland Ave.
- 18—Lock 2, Welland Vale
- 21—St. Paul and Geneva Sts.
- 23—Queenston and Calvin Sts.
- 24—Queenston and John Sts.
- 25—Thorold Road at Whitman & Barnes plant.
- 26—Queenston St. and Westchester Avenue
- 27—Queenston St. and Vine St.
- 28—Vint St. at Railroad Crossing
- 29—Page and Davidson Sts.
- 31—King and Academy Sts.
- 32—Church St. near Court St.
- 34—Welland Ave. and Court St.
- 35—Church and Geneva Sts.
- 36—Welland Ave. and Geneva St.
- 37—Welland Ave. and Niagara St.
- 38—George and Derby Sts.
- 39—Lyman and Raymond Sts.
- 41—Niagara St. and Canal Bridge
- 42—Wiley St. and Russell Ave.
- 43—Geneva and Daotah Sts.
- 45—Russell Ave. and Rodman St.
- 46—George and Albert Sts.
- 47—Lake Ave. and Dufferin St.
- 48—York and Louisa Sts.
- 51—Ontario and McKinnon Dash
- 52—York St. and Lowell Ave.
- 53—Lake St. Fire Hall.
- 54—Thomas and Louisa Sts.
- 56—Henry and Elizabeth Sts.
- 57—Facer and Currie Sts.
- 61—Queen and King Sts.
- 62—St. Paul and Queen Sts.
- 63—Maple Leaf Milling Co's. Office, St. Paul St.

In case of a general alarm the city bell will ring as follows: 1—12—123—twice, followed by the number of the box from where the alarm is being rung.

DEER SEASON SHORTENED

Toronto fur dealers, represented by George Morleith, John Hallan, W. R. Sweeney and S. Brazier, protested to the Fish and Game Committee of the Legislature against the present royalty system, because of the extra clerical work entailed. They suggested a new licensing fee graded from the farmer or trapper to the ultimate dealer. They were asked to submit proposals in writing. Despite objections from the C. N. R. and C. P. R. who claimed that shortening of the deer season in the north would injure tourist traffic the committee reduced the open season north of the French and Mat-tawa Rivers by 15 days, commencing October 15. That the bounty on wolves would be increased from \$20 to \$50 was recommended.

PROTECTING HUMAN LIVES

The Ontario Safety League continues to place a large amount of literature in the hands of motorists, school children, industrial workers, and others throughout the Province. In the first three months of 1920 the

League has distributed an enormous amount of safety material, including 35,000 industrial safety bulletins; 32,400 school safety bulletins; 8,500 special bulletins; 8,500 traffic bulletins; 2,700 electric railway bulletins; 150,000 motorist's safety book-marks; 10,200 health bulletins; 6,500 news letters; 9,000 safety calendars; 12,000 leaflets to the "new man;" 125,000 gummed seals; 3,000 safety cards and posters.

The League will hold an annual meeting in Toronto, beginning Tuesday, April 13th at the King Edward Hotel.

A. F. OF L. OPPOSES INFUX OF CAN. LABOR INTO U. S.

WASHINGTON, April 19—To prevent an influx of Canadian and Mexican laborers into this country the American Federation of Labor through Frank Morrison, its Secretary, asked Congress yesterday to "take any necessary action" to abrogate orders of the Department of Labor permitting temporary admission of Canadians and Mexicans to work this year in the beet sugar industry in Colorado and other Western States.

Do not forget
to file your

Income Tax Return on or before the 30th of April, 1920.

Dominion of Canada



Department of Finance

ALL persons residing in Canada, employed in Canada, or carrying on business in Canada, are liable to a tax on income, as follows:—

1. Every unmarried person, or widow, or widower, without dependants as defined by the Act, who during the calendar year 1919 received or earned \$1,000 or more.
2. All other individuals who during the calendar year 1919 received or earned \$2,000 or more.
3. Every corporation and joint stock company whose profits exceeded \$2,000 during the fiscal year ended in 1919.

Forms to be used in filing returns on or before the 30th of April, 1920.

ALL INDIVIDUALS other than farmers and ranchers must use Form T 1.

FARMERS AND RANCHERS must use Form T 1A.

CORPORATIONS and joint stock companies must use Form T 2.

Penalty

Every person required to make a return, who fails to do so within the time limit, shall be subject to a penalty of Twenty-five per centum of the amount of the tax payable.

Any person, whether taxable, or otherwise, who fails to make a return or provide information duly required according to the provision of the Act, shall be liable on summary conviction to a penalty of \$100 for each day during which the default continues. Also any person making a false statement in any return or in any information required by the Minister, shall be liable, on summary conviction, to a penalty not exceeding \$10,000, or to six months' imprisonment or to both fine and imprisonment.

General Instructions.

Obtain Forms from the Inspectors or Assistant Inspectors of Taxation or from Postmasters.

Read carefully all instructions on Form before filling it in.

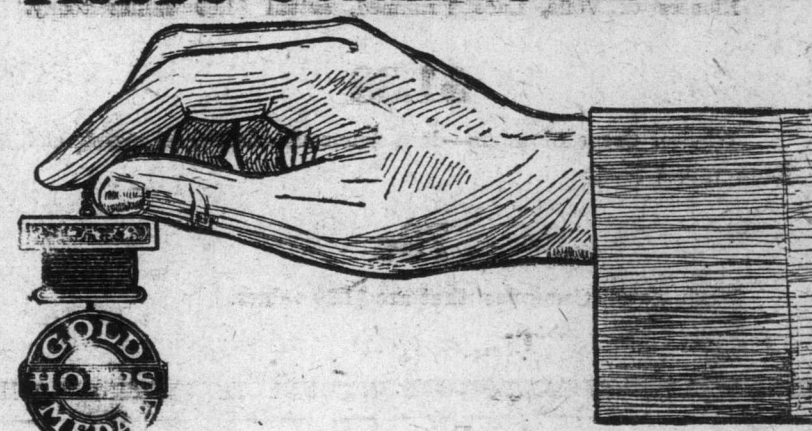
Prepay postage on letters and documents forwarded by mail to Inspectors of Taxation.

Make your returns promptly and avoid penalties.

Address INSPECTOR OF TAXATION,
HAMILTON, ONT.

R. W. BREADNER,
Commissioner of Taxation.

Pin Your Faith to Hobbs' Gold Medal Lines



"ATTENTION!"

EVERY article you buy at any of the following hardware stores will give you "Distinguished Service" if you make sure when buying that it bears the famous GOLD MEDAL Label.

"Quality" and "Hobbs Gold Medal" mean the same. Look for the Gold Medal Label—a symbol of service. You'll find it on Harvest Tools, Garden Tools, Saws, Lawn Mowers, Sewing Machines, Roofing, Washers and Wringers, Cutlery, Sporting Goods, Refrigerators, Binder Twine, etc.

For Sale by

All First-class Hardware Dealers