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London, Ont., Monday, Dec. 31.

TUESDAY'S BYLAWS.

A PART from the question as to how little or how much it would affect the city's revenue tax exemption should receive serious consideration from those who will vote upon it on January 1, not only as it relates to business institutions but to institutions of all kinds.

Tax exemption belongs to the days when a merchant thought he had reached the climax of accounting by installing a system of single entry bookkeeping, before such a thing as a cost system was ever dreamed of, and when the butcher thought he was taking nothing from his cash drawer by sending a two-pound porterhouse steak home to his wife. In the light of modern business methods a merchant would be considered a thief if he entered his partner's store and carried off a Hudson seal coat without having its full value charged to his personal account. In other words the only proper and honest way to conduct a business is by paying value for all purchases and demanding value for all sales, and having these items shown on the books no matter what interests are affected.

Taxing the schools and churches of the city for city revenue may, in a sense, be taking money from one pocket and putting it in another, but as a matter of business principle it should be done. For the same reason the city hall should be taxed on the same basis as if it were a private office building. When it has become an accepted principle that tax exemption of all kinds is abolished London will have taken its first big step towards securing a business government.

Tax exemption is not the only question of importance to come before the electors on Tuesday: there are two others, one being whether a commission form of government is preferable to the present system, and the other whether it would be well to abolish the board of control.

There is a strong feeling, which The Advertiser shares, in favor of city government by commission, but success would depend very largely on what form it took. If the commission were to be a bulky and unwieldy as the council and board of control plan, little improvement could be expected; if it were small, mobile and composed of the right kind of men, much good might result. However, voters are not asked to enter into details as yet but merely to express their preference for or objection to the principle, and they will not be committing themselves to any great extent by voting in favor of the change.

It is unlikely that those who support commission government will vote to abolish the board of control. To do so would be to take a step in the opposite direction. As matters stand, the board brings the city nearer to commission government than would be the case if it were eliminated. The members are men paid to devote a portion of their time to the city's business, and, if they are men of integrity and ability, they can make their retention well worth while.

Four money bylaws are to be voted on at the election. These really amount to asking the citizens' permission to give municipal grants to certain worthy organizations. In past years such grants were made by the council, but new rules have made it necessary to have the people express themselves directly in favor before handing over the cash. The Salvation Army Maternity Home, to which large addition is being made, and which carries on a most useful and charitable work, asks \$5,000. The Y. M. C. A. and Y. W. C. A. each desire \$1,000, and the Victorian Order of Nurses \$600. The city would be the poorer if the activities of any of these institutions were curbed, and so it is likely that the gifts will be approved.

A word of warning should be given voters to think carefully before marking their ballot and note the wording of the questions. On occasions when bylaws similar to that concerning the board of control were dealt with, many complained that they found out later that they had voted exactly opposite to their intention. This is likely to happen again if the questions are not read calmly and carefully.

CHILDREN AT CHRISTMAS.

CHRISTMAS morning seems already long ago. The candles are out and gone are the guests that flitted home for brief reunions and renewals of love. Countless presents have been salted down or "chained," and a million letters of acknowledgment dispatched. The toys are largely broken and swept away, like the wounded and the slain after a battle. Children have relapsed into unparalleled badness in the dark trough between Santa and the New Year resolutions.

But look back a minute through the cold and gloom to that bright hour last Tuesday morning. Children rushed to the chimney-place and a palpitating, dithyrambic exploring of their good fortune began. The floors and tables were strewn with a miscellany, and chairs were overturned in the excitement. Sleighs were rushed forthwith into commission though snow was rather scant, while new skates were tried on hall and parlor rugs. It was a scene all over the land, enough to make the sun dance in sympathy.

Children of the same household take their luck with a difference. One is all wrapped up in the enjoyment of his own treasures, another seriously counts his brother's gains and makes his mind that his own are worthless in comparison. Perhaps he runs off and sulks, blames the unfairness of Santa Claus that he put more in one stocking than in another, and generally sows sedition amidst the happiness of the flock. The grown-ups partly deplore, partly amuse

themselves over the bad child's conduct. Jealousy among dogs and children is picturesque, if evil. It is part of the variety in the Christmas show. After all the parent loves them all alike, "good" and "bad," and it is something of a platitude to say that people of any age are liked not only for their virtues, but even for their defects. If people, especially children, have nothing for others to forgive or improve, they may find fewer friends.

Coventry Patmore wrote a pretty poem about a little son who had been punished and sent to bed. Finding him later asleep, the father noticed that:

"On a table drawn beside his head,
He had put, within his reach,
A box of counters and a red-veined stone,
A piece of glass abraded by the beach,
And six or seven shells,
A bottle with bluebells,
And two French copper coins, ranged there with careful art,
To comfort his sad heart."

And the father repented him of his anger, though not of his action. "At lovers' perjuries they say Jove laughs," at children's little jealousies or sulks he probably does not frown, at least.

FASHION AND PEACE.

MUCH is said of the internationalizing and unifying effects of modern finance, transportation, trade and industrial organization, exchange of university professors, art, music, even war itself—for as in the Crusades of old, the present antagonists at least get to know and borrow or steal from one another more than ever. But another influence, less noticed, which makes for a cosmopolitan humanity, is our ancient mistress Fashion.

In recent times the fashions of dress, manners, hair-cut, shaving and house furniture have become more and more standardized all over the world. Even in the South Seas the chromo of advanced culture adorns the shabby wall of the native's cabin. Munich or Dresden were nestles peacefully and unsmashed beside that of Sevres in Canadian homes. German newspapers have gnashed their teeth over the clinging devotion of their women to Paris designs in dress. While the Allies were imitating German cannon and poison gas, the German women have been trying their usual dowdy best to keep up after the waves of tight, short and flowing skirt, colored boots, transparent gauzes and kaleidoscopic head-gear, in which French women mysteriously lead the dance of femininity. No doubt, too, the German ladies who slap the faces of wounded prisoners, try to make their hair look as nearly like the style of gay Paris as is possible in sausage-land.

This matter of hair-dressing and hair-cut is perhaps the most important fashion of all to differentiate or unite mankind. One touch of the barber may make the whole world kin. The Japs and Chinese have begun to be much like ourselves since the pigtail and top-knot were discarded. The second generation of Poles or even Italians in this country lose their peculiarity as they go to our barbers to be shaped up. The artist barber is the high priest of general peace and goodwill; he standardizes, harmonizes, nationalizes, and soon may he internationalize. It is reported that American barber chairs have made their appearance in the Balkans. Oh, happy day when Russia and the Huns and all the rest shall come under a judiciously standardized tonsorial treatment. Medicine is already international. Why not its old subsidiary science of barbering? Or rather was not medicine once a branch of the barber's science? However that may be, let the world once be barbered as cosmopolitanly as it is physicked, and the end of hostile divisions will be in sight. Humor itself, said to be a line of racial cleavage, may fuse when the fashions of head and foot, form and face have become altogether harmonized throughout the world.

A MINOR REVOLUTION.

GERMAN and Austrian soldiers who have been held prisoner in Russia have, apparently, come under the revolutionary influence while working along with Russians on the railways and in the fields, and as an outcome of this influence they are reported to have held a mass meeting in Petrograd demanding that the Teutons accept Russia's terms for peace, and threatening, if they refused, to join the Russian forces and help defeat the armies of the kaiser and Emperor Charles. Furthermore, a resolution passed and ordered forwarded to the representatives of the Teuton powers at Brest-Litovsk, appeals to the Austro-German soldiers to commit sabotage in the trenches and surrender whenever possible, and to the workmen to refuse to do war work.

It is significant that these men have dared to take such action. They are actually threatening the Government which they have hitherto feared even to criticize. Whether, in the event of hostilities between Russia and the Teutons being resumed, they would carry out their threats must remain unanswered for the present, but the spirit is willing if the flesh prove weak. The resolution amounts to a condemnation of the German Government and its aims in the war. It is a revolution on a small scale against Prussianism, and it is worthy of note that Prussian soldiers are the only ones who did not take part in the meeting.

Some word of this will filter through to the German people at home, and may bear fruit. The revolutionary spirit of the minority Socialists and kindred organizations is growing, and this moral support from the soldiers will help. The mob is beginning to close in threateningly about the throne of autocracy, and it is shaking.

EDITORIAL NOTES.

The county jail is gaining a reputation as an easy place from which to escape.

Gen. Allenby has taken the measure of the Turks, and also a good bit of their possessions.

Trotsky is beginning to see the menace of Prussianism, but his awakening may come too late.

Gen. Joffre is to become one of the immortals of the French Academy. He is already one of the immortals of the French nation.

The man who takes a jail term rather than tell where he got his whiskey evidently forgets the profits extracted from him by the bootlegger. How many of the latter would preserve silence regarding purchasers if speech would pay their fine?

Bits of Play by Luke McLuke

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Turf.
A poet cannot make a pile.
He never gains much pelf;
He'll clothe his thoughts in grandest style,
But he can't clothe himself.

The Wise Fool.
"There is nothing new under the sun," observed the Sage.
"How about antique furniture?" asked the Fool.

Fact.
In saving, woman sets the pace.
She thinks that men are queerest;
A wife buys at the cheapest place,
A husband at the nearest.

Police!
The rabbit hunting season had ended and the City Man was driving around viewing the scenery with his Country Cousin.
"The landscape looks bald around here," remarked the City Man.
"Yes," agreed the Country Cousin.
"We have just got through removing the hares."

Self-Made.
"There never was a self-made man," remarked the sneering Mrs. Talker.
Her husband said: "Go on and pan, but there is Dr. Mary Walker."

Paw Knows Everything.
Willie—Paw, what is meant by distance lends enchantment to the view?
Paw—That means that the farther away some people are the better we like them, my son.

You Know Him.
A lazy mutt is Oswald Pill,
He'll never make a hit;
He never starts to work until
He knows it's time to quit.

Firms Is Firms.
Deal & Golithely are in the furniture business in Asheville, N.C.

George Knows a Few Things.
[Houston Post.]
Luke McLuke notes that beautiful women often manage to select painfully homely husbands. It's true, Luke, but whenever it happens that way you can bet your case dollar that he is a

man who has become stoop-shouldered bringing the bacon home.

Mercy!
Emma B. Sweet is Secretary of the Woman's Suffrage Party of Monroe County, N.Y. But how can Emma B. Sweet and be a Suff?

Gobs of Gloom.
This wartime prohibition may put one in condition to cross the pond and kill a dirty Hun.
But this same prohibition will deprive Luke of nutrition.
Then what the Heck will we do without Luke's daily fun?
—J. W. S.

Our Joe Miller Contest.
Jack Lamplighter claims that the oldest joke is the one about the teacher who said to the class: "When did Moses live?" There was a long silence, and then the teacher said: "Open your books and read the page about Moses. What does it say there?" After looking a boy replied: "It says Moses, 4,000 B. C." "Then why didn't you know when Moses lived?" demanded the teacher. "I thought that was his telephone number," replied the boy.

Strange!
B. T. Longfellow wants to know why it is that so many bright men imagine they have to go out and get lit up?

Correct.
Ball Crank says the great war might really be dubbed: "Kultur vs. Culture."

Thoughtful and Thoughtless.
"The parrot's wise, must admit," said thoughtful Mr. Jinks.
"You'll find he is no hypocrite—He says just what he thinks."
—Luke McLuke.

The facts, O Luke, we're much afraid
You have not clearly caught.
The parrot says, not what it thinks,
But just what it is taught.
—Memphis Commercial Appeal.

Names Is Names.
Ive Arme lives in Rushville, Ind.

Our Daily Special.
If A Term In Office Doesn't Make A Success It Makes A Successor.

Luke McLuke Says
Strange how stingy girls are with their kisses. The first time you kiss a girl, you are almost certain to learn from her that it is the first time she has ever been kissed by a man.

Some loaters spend their lives sitting down and getting comfort out of the reflection that the first shall be first. A woman may find her husband motonous, but she does all she can to break the monotony.
You can write a business letter that

doesn't mean anything. But it is hard to write that kind of a love letter.

There is nothing so remarkable about love at first sight if the girl has that kind of a bank account.

We have often pondered over what a fearsome mixup in relationship there would be in this country of a woman could buy divorces at the 10-cent store.

A mother who is putting up a front in society is always surprised to learn that her children are as old as they are.

Solomon went around arrayed in all his glory. But the Queen of Sheba never went around unarrayed like a modern woman.

We all hate gossip. But we are always ready to listen to what they have to tell.
Many a man who paid \$20 for a wedding ring last June now realizes that he was jobbed out of about \$19.70. When two men are telling each other how hard they work, each is thinking of a monumental liar the other is.

You can't arrest a hard-working laborer on a charge of vagrancy. But you could arrest a lot of them on a charge of fragrantcy.

It is said that 99 per cent of the Germans want peace. Trouble is that the one per cent do the whole thing, run the country, raise the dinkens, and shut the rest up in jail.

Our hound dog has beat it from our hearth. Sad world it is when the hound dog goes.

We wonder where they get the controller idea regarding the gentis who are supposed to handle the grub and heat situations. It looks as if these persons are being controlled.

There is a play, "The Breath of Old Virginia." It is a temperance thing, we believe.

We hope that nobody will suggest that the Australian soldiers, by voting against conscription, are really voting not to send aid to themselves. We really hope not.

We move that John M. Godfrey be

dispatched at once to Australia to save that nation. Alas, but he be accompanied by Arthur Hawkes, two of the greatest nation-savers extant.

If beer is destroying the efficiency of the British people so much, we are mighty glad that the Germans drink beer. If they had been temperance folks, where would most people be now? Shoving clouds.

A customer writes: "Municipal elections are so interesting. There are so many folks you don't have to vote for."

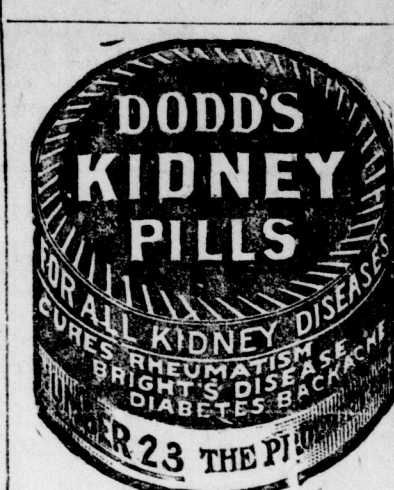
We had a holiday. We hit 25-below-zero weather in Ottawa. It is quite cold at that temperature. You don't feel it—at least, you don't have no time to tell a gent you don't feel it. Yet we did not notice any maidens in Hawaiian costume thumping ukuleles on the streets. Not a thump.

They are trying to unscramble the eggs at Ottawa, the politicians are. That's our idea of a tough job, too.

The day we hit Ottawa prohibition cost us. It was dry, not dusty.

However, the dry wave will not come

before Parliament sits. Oh, joy for the parliamentarians!



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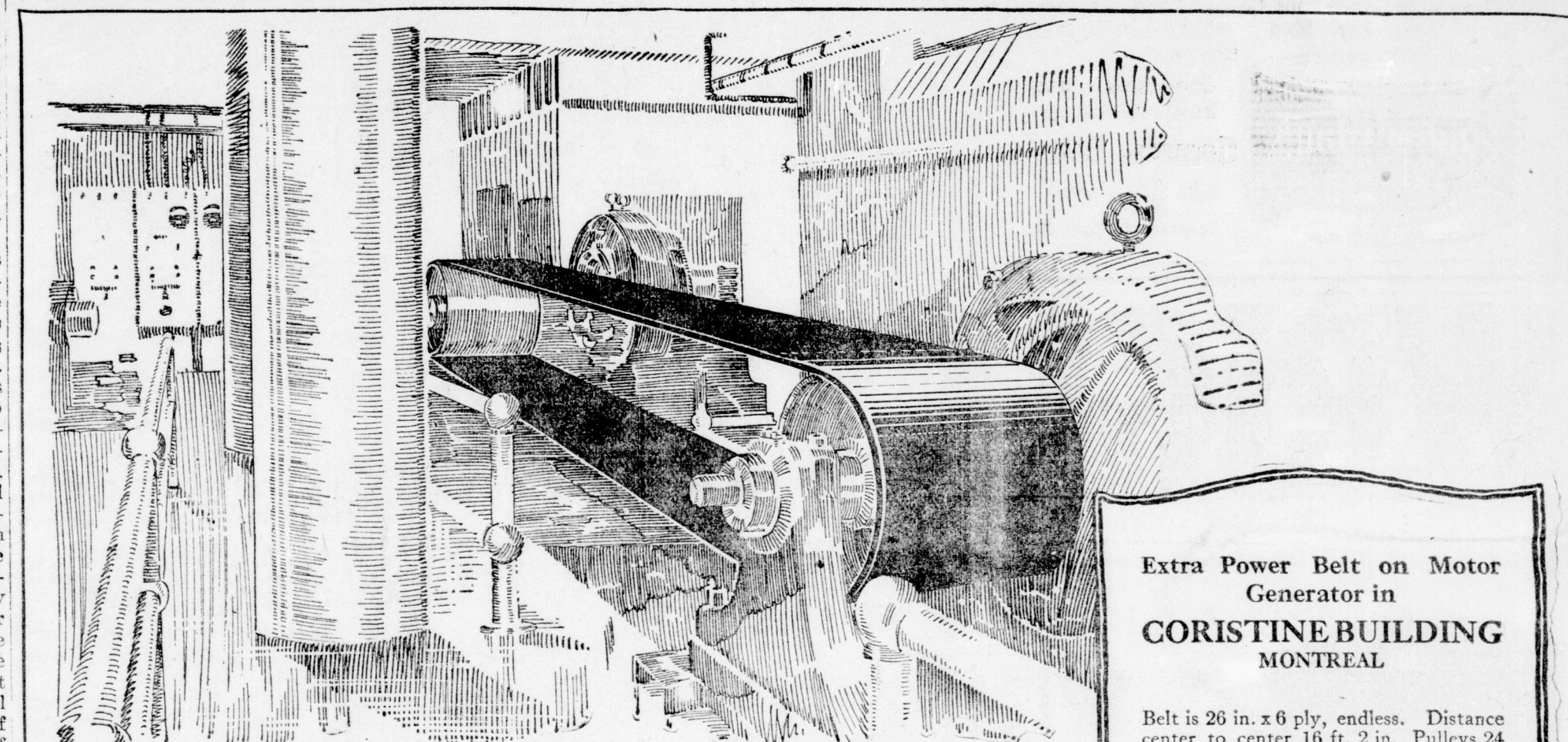
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