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McCoy's Cod Liver Oil Tablets.
60 cents a box**ARTHUR J. RYAN,** -THE PENSLAR
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NEW YEAR BARGAINS

A lot of Coats and Dresses at Half-Price. All Wool English Hose 79c pair. Ladies' Tweed Knickers \$3.95. Girls' Navy Serge Gym. Bloomers \$3. House Dresses \$1. A lot of Over-blouses in Voile, Broadcloth and Silk at \$1.95 each. Broad-cloth Slips and Bloomers at Various Prices. Ladies' Cotton Undervests 15 cents each.

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YORK ST.**"AWAY WITH TONICS"**

ON WITH YOUR

C. C. M. SKATES

Fly across the glittering ice: Feel the tinge of health all over your body: Skate for exercise without fatigue. Call in to-day and let us fit your feet with C. C. M. Skates and Boots.

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TAKE NOTICE

That all accounts for same if bills are presented, are payable from the fifth to the tenth inclusive, of each month, at the Devon Branch of the Canadian Bank of Commerce. If you forget or lose your bills you will be obliged to pay same at the office of the Maritime Electric Co., Ltd., or at the Royal Bank at Fredericton.

The Maritime Electric Company

FREDERICTON — — NEW BRUNSWICK

Keeping Tabs On The Weather Man**IS VERY EASY WITH ONE OF OUR THERMOMETERS**

On a Very Cold or Very Hot Day, how many times do you want to know just how cold or hot it really is?

Answer this question for yourself by purchasing a good reliable, moderately priced thermometer from us.

Hardware **E. M. Young Ltd.** Sporting Goods

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THE IDEAL**CHRISTMAS GIFT**

FOR THE WHOLE FAMILY

Of course you will give your children a musical education.

But when you do, remember the importance of training the ear as well as the fingers. There must be an appreciation of fine music before it can be created. So, select your piano with utmost care.

The tone of the Mason & Risch is resonant and true. It sings its way into the heart of beginner and artist.

Let your choice of an instrument rest on a

MASON & RISCH PIANO**J. Clark & Son, Ltd.****DOG TAX REIMPOSED IN
COUNTY FOR PRESENT YEAR
ON CLOSE VOTE OF COUNCIL****Report of Committee on Sheep Claims Adopted in
Entirety—Council Divided 15 to 12 on Ques-
tion of Reimposing Tax — Number of Dogs
Increased as Result of Tax Being Off During
1925—Claims for Sheep Killed Totalled Al-
most \$1,100.**

The Municipal Council of York this morning by the close vote of 15 to 12 decided to impose the tax on dogs for the year 1926. During 1925 the tax was not imposed. Owners of sheep who claimed reimbursement for animals killed by dogs were paid out of a surplus formed by the Dog Tax Fund. This morning it was stated that the remission of the tax for one year had resulted in a marked increase in the number of dogs and an increase in the number of sheep killed.

The tax is imposed under Provincial Legislation enacted at the behest of the New Brunswick Farmers' & Dairy-men's Association. It has been a sore point ever since enactment as many residents of the county do not wish to pay the tax on their dogs no matter what happens the sheep. The fact that the dog tax money accumulated into a surplus also made it more difficult to impose the tax as the argument was advanced that here was money with which to pay for sheep without imposing the tax.

This morning's discussion on the question was like the others. It was sharp and the difference in opinion was marked. Those who want to see the number of dogs reduced had a small majority however and carried the day. The tax goes on again and the Secretary Treasurer also will ask the Towns of Devon and Marysville to contribute fifteen percent of their dog taxes to the fund, the law so providing. As the City of Fredericton is a separate municipality it is not concerned.

Invitation From Warden.

Council resumed at 10 a. m. Thursday.

Warden Cowperthwaite issued an invitation to the members of the Council to attend the annual Warden's dinner at the York Hotel that night.

Report on Sheep Claims.

Coun. Gilman presented the report of the Committee on Claims for Sheep Killed by Dogs. The report stated that claims totalled \$1,097.50. Allowance was made on a basis of \$9 for a sheep and \$7 for a lamb, owners of registered stock receiving \$15 per animal upon presentation of certificate. The report recommended the reimposition of the Dog Tax which had not been imposed last year.

The portion of the report relating to payment of claims was adopted but the portion relating to reimposition of the tax caused discussion.

Coun. Douglass pointed out that a surplus of \$2,000 remained after the claims were paid. He believed that a man who kept more than one dog should be taxed.

Coun. Clarkson advocated the operation of the Act to keep down the number of dogs. There had been a marked increase.

Coun. Hinchey said that it was not necessary to assess until the surplus of Dog Tax Fund was exhausted. If the number of dogs increased the amount of taxes would increase when the tax would be put on again.

Opinion From McAdam.

Coun. Whipple said that McAdam had no sheep but too many dogs. The latter seemed to have increased ten-fold. He would like to tax them out of existence. The Dog Tax Fund was of value in county finances. Any dog was worth one dollar tax.

Coun. Dorcas stated that something should be done toward destroying the sheep-killing dogs until that was done he was opposed to the dog tax.

Dogs Increasing.

Coun. Tilley Bird said the impression was that dogs were increasing. This being a session of readjustment it would be well to have Marysville, Devon and Fredericton pay in fifteen percent of their dog tax collections in accordance with the terms of the Act.

On the motion of Coun. Whipple the Secretary Treasurer was instructed to communicate with the towns and the city in regard to this matter.

Warden Cowperthwaite stated that County Solicitor Richards informed him that the Act concerned only towns and cities within a municipality. The City of Fredericton was not concerned in the present instance.

The motion was altered in that particular.

Coun. Seymour said that in his own locality dogs from outside did the sheep-killing. Every effort was made to destroy the offending dogs. He

could see no sense in taking off the tax and letting dogs increase.

Coun. Seymour then moved that the dog tax be imposed for 1926.

Opposition Developed.

Coun. Manuel opposed the motion. There was a surplus in the fund. He considered it unfair to tax a few owners of dogs to supply a surplus.

Coun. McMullen said that in his section, Canterbury, farmers were going in more for sheep-raising. They deserved some protection.

County Solicitor Richards pointed out that the purpose of the act really was to protect sheep.

Division was called on the motion and it was carried 15 to 12.

Pound Districts.

C. W. Pond presented a petition of residents of Lake George that the running at large of livestock in a certain district be forbidden.

The petition was referred to the By-laws Committee.

On the motion of Coun. Whipple, Dr. M. L. Jewett was reappointed to the York Sub-district Board of Health.

Coun. Gaynor moved an amendment to bylaw to forbid the running at large of domestic animals and poultry in the Parish of McAdam on penalty of ten dollars fine.

This was referred to the Bylaws Committee.

**FAMOUS ARTIST
SAYS 12 HOURS
SLEEP ESSENTIAL**

London, Jan. 7.—There is bad news in the latest statement by Sir William Orpen, one of the world's most famous portrait artists, for the boys and girls of Greenwich Village, Montmartre and similar places who give up most of their nights to "learning life" and accumulating atmosphere for artistic careers.

Sir William asserted that he cannot do satisfactory work on less than twelve hours of sleep out of the twenty-four and night sleep at that. He goes to bed at 10 o'clock and sleeps through until 10 the next morning. Then he has a light luncheon and works while his mind is clear and his body rested.

In the late afternoon he walks in Hyde Park. He says he enjoys walking in the rain as much as when it is clear, and that he gets great pleasure out of the color effects produced by London's uncertain weather.

**1926 IS NAMED
HOLY YEAR BY
POPE PIUS**

Rome, Jan. 7.—Pope Pius issued a bull today pronouncing the year 1926 a jubilee year for the entire world.

His Holiness' pronouncement means that the conditions which, during the holy year of 1925, applied to Rome only with respect to holy year indulgences, will apply during the present year to the entire world. Faithful Catholics will be considered to have performed the same duties by visiting four churches in their neighborhood as if they had, last year, visited the four basilicas of Rome.

**SUIT IN PERFECT
CRIME DISMISSED**

Chicago, Jan. 6.—A \$100,000 damage suit against Nathan F. Leopold Jr. and Richard Loeb, youthful kidnapers and murderers of Bobby Franks, was dismissed today because of "inability to secure service" on the defendants. They are serving life prison sentences.

Charles Ream, a taxicab chauffeur, sought the damages upon his plea that the two rich youths preface their attempt to commit perfect crime in the slaying of the Franks boy by kidnapping him and mutilating him.

**CHAMPION COWS
WILL BE GUESTS
AT A BANQUET**

Belfast, Ire., Jan. 7.—Dinners at which lions, ponies and other animals have been the centre of attraction have proved so successful in London that a banquet is shortly to be given in Belfast with the champion milk-giving cow and her daughter as guests of honor.

The banquet hall will celebrate accomplishments of James A. Caldwell's 5-year-old cow, Stormont Belle, and her 3-year-old daughter, Ballyhill Bryneen. Each has established an extraordinary British Friesian milking record, the mother giving more than 3000 gallons and her heifer approximately 2000 gallons in 1925.

At the banquet the cows will stand in a roped enclosure around which the diners will be arranged. From each cow in this living buffet a glass of milk will be given to every person present. The total abstainers will drink the milk straight, but those so inclined may put a "stick" in theirs.

**THE I. S. C. WAS
FORMED FORTY
TWO YEARS AGO**

(Continued from Page 8)

the formation of the company who is alive today. Mr. Torrens makes his home at Sussex and has been visiting Fredericton during the present winter.

Northwest Rebellion.

On the outbreak of the Northwest Rebellion in the spring of 1885 the Fredericton Company of the I. S. C., along with a composite battalion of the N. B. militia, was mobilized at Sussex for active service. The rebellion soon ended, however, and the corps never had a chance to go to the front.

On another occasion about twenty-five years ago the Company was sent to Halifax and remained there for some months, while a company of the Berkshire Regiment did garrison duty here.

This city ceased to be the headquarters of permanent troops soon after the outbreak of the great war in 1914. The stone barracks is now occupied by the N. B. Liquor Commission, while the G. W. V. A. make use of the Officers' quarters.

January Annual Clearance Sale

STARTS SATURDAY MORNING AT 9 A. M.

THE BOOT AND SHOE DEPARTMENT

MEN'S DRESS BOOTS	\$3.49 to \$5.99
MEN'S TWO BUCKLE OVERSHOES	\$2.99 per pair.
MEN'S FOUR BUCKLE OVERSHOES	\$4.49 per pair.
MEN'S FELT BOOTS, rubber sole, 10 inch leg	\$4.25
MEN'S FELT BOOTS, rubber sole, 6 inch leg	\$3.75
MEN'S GUM RUBBERS	\$2.59 to \$3.25
BOYS' GUM RUBBERS	\$1.99
BOYS' FELT BOOTS, rubber sole	\$2.99
MEN'S SIX INCH SHOEPACKS	\$2.69
BOYS' SIX INCH SHOEPACKS	\$1.99
YOUTHS' SIX INCH SHOEPACKS	\$1.44
LITTLE GEMS SHOEPACKS	\$1.19
MEN'S DRAW STRING SHOEPACKS 6 to 16 inch	\$4.25 to \$8.25
LADIES' SHOES	98 cents to \$4.99 a pair.
LADIES OVERSHOES, 2 buckle, 3 strap, Jersey cloth, regular	\$5.50. Sale price
LADIES OVERSHOES, 2 buckle 3 strap, cashmerette, Regular	\$4.50. Sale price
LADIES RUBBERS, 90 cents.	MISSSES' RUBBERS 80 cents.
MISSSES' OVERSHOES, 2 buckle at	\$1.75

Telephone 502

JAS. R. MONTEITH

North Devon

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73 YORK STREET

TRY OUR REGULAR DINNERS

Meals Served at all hours, Cigarettes, Cigars, Fruit and Soft Beer, Ice Cream and Confectionery

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73 York Street

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JANUARY
AND LATER**

With a view to a change which will be announced later:

We intend during the Winter Months

**TO MARK OUR STOCK AT
A GREAT REDUCTION**

In order to effect above purpose.

Buyers of Dry Goods of every description will profit by this announcement.

Peter Farrell & Co.