

THE FRENCH PEOPLE NEED TWO HOURS FOR LUNCH WHICH IS THE BIG MEAL OF THE DAY

"When do the French eat breakfast?" asked an American who had just arrived. "I go down to the hotel dining room in the morning and never see anybody?"

The maid brings in coffee or chocolate and rolls, the latter being of many shapes and varieties. The most common are the croissants, crescent-shaped biscuits several inches across the points, and brioche, round yellow cakes. No butter or jam is served, tells the Paris correspondent of the Detroit News.

The custom on the Continent is to take breakfast in bed—or at least in the room.

The coffee is blacker, more bitter, and with a distinctly different taste than American coffee, and Americans rarely like it until they become used to it, and often not then. It can be had with fresh or condensed milk, but never with cream. The chocolate is the same as in America.

Big Breakfasts in Big Hotels

In hotels that cater to foreigners, ham, bacon, eggs, cereals and the like, can be ordered, of course, but only in big hotels. The wise traveler will attempt to adapt himself to the country in which he is visiting. He

will find it cheaper and less bother.

The big meal of the day for the French is lunch, as might be expected from their meagre breakfast. All the shops and offices close at 12 o'clock for two hours, and the staffs go home to eat. There is the same traffic jam at noon as in the mornings and evenings. Business is almost completely suspended during the period.

Lunch varies according to the wealth of the diner. The little midinettes (possibly that word should not be employed now that the academy has barred it from the dictionary, although its use is as general as ever) usually go from the work rooms of the dressmaking establishments and stores to a corner cafe for coffee and rolls, or eat a sandwich or two in the park. One can't live very high on \$5 a week, which is the average wage.

Average Man's Lunch

But the lunch for most Frenchmen will include meat, vegetables, salad, cheese or fruit. If he is rich, he will start with hors-d'oeuvre, plates of pickled fish, eggs, vegetables, sausage, and the like, and follow it with fish, before coming to the meat. With this he will drink white or red wine, or both.

Is it any wonder that he needs two hours to recover and to get back to work.

Tea is a meal not so general in France as in England, but since the war its popularity has been growing. There are now many such establishments, where lovers of French pastry can be seen pondering over great banks of cakes, eclairs, tarts, petit fours, and other dainties rich in colorings and tastes, making their selections, and then returning to the tea tables.

More old-fashioned French people eat their cakes in the cafes, with coffee or liqueurs.

Dinner is Lighter Meal

Dinner is a much lighter meal than lunch, and the great majority of French homes consists only of vegetables, starting with soup. Vegetables are among the greatest glories of France, and the cooks know how to make the best of them. Also, they are very cheap.

French meals are better balanced with more attention to the blending of the different dishes into the whole, than is common in America.

A French chef will play on tastes the way an orchestra conductor plays on his orchestra, always striving through new methods of cooking and serving, and grouping of dishes together to obtain more inspiring effects for the palate.

We draw near to God as we draw near to men.—Henry Churchill King.

MATRIMONY CLUB ASSURES ALL OF SUCCESS

Berlin, April 21—Matrimonial gazettes may fail in bringing suitable partners together, but, a society "to pave the way to the altar," which has been in existence for a couple of months, claims to be Cupid's most powerful ally and guarantees success in all but the most hopeless cases.

The society takes the form of a club, with a small subscription. Members meet twice weekly and on entering each receives a card bearing the name of a German town, which entitles the holder to a seat at a table with the corresponding name. Each table seats two couples, and "an informal introduction is effected. Experienced supervisors go smilingly around and help matters along if conversation does not run smoothly.

Every hour or so a song sounds, all rise and take a walk around the room. If the preliminary acquaintance has proved promising, one returns to the same table. If not, one changes the card and tries another. The society has 270 registered members and has so far twelve marriages to its credit.

Girls who fresco their faces to the point where artificiality is a frank display must have the idea that love is also color blind.

APRIL DAY.

The morning is a slender girl with frost upon her feet—
She dances through the misted air,
The song she fills is sweet;
She fondles every greening blade
To bursting buds she flies;
This April morn's a slender maid,
With laughter in her eyes.

And noon's a queen in dazzling dress, with crown of blue and gold;
The step she takes is haughty but her heart is far from cold;
She often lingers on her way
A bright eyed child to bless
Oh, noon's the queen of all the day
Her smile is a caress.

And night's a dark eyed sybil in a rustling robe of black;
The veil is golden dotted which she drapes across her back
A silver piece she hoards away
Which grows with every hour;
And April night foretells the day
For Spring is in its power.
—THEODORA J. A. in Detroit News.

Much as worthy friends add to the happiness and value of life we must in the main depend upon ourselves, and every one is his own best friend, or worst enemy.—Lord Avebury.

"That man may last, but never lives
Who much receives and never gives."

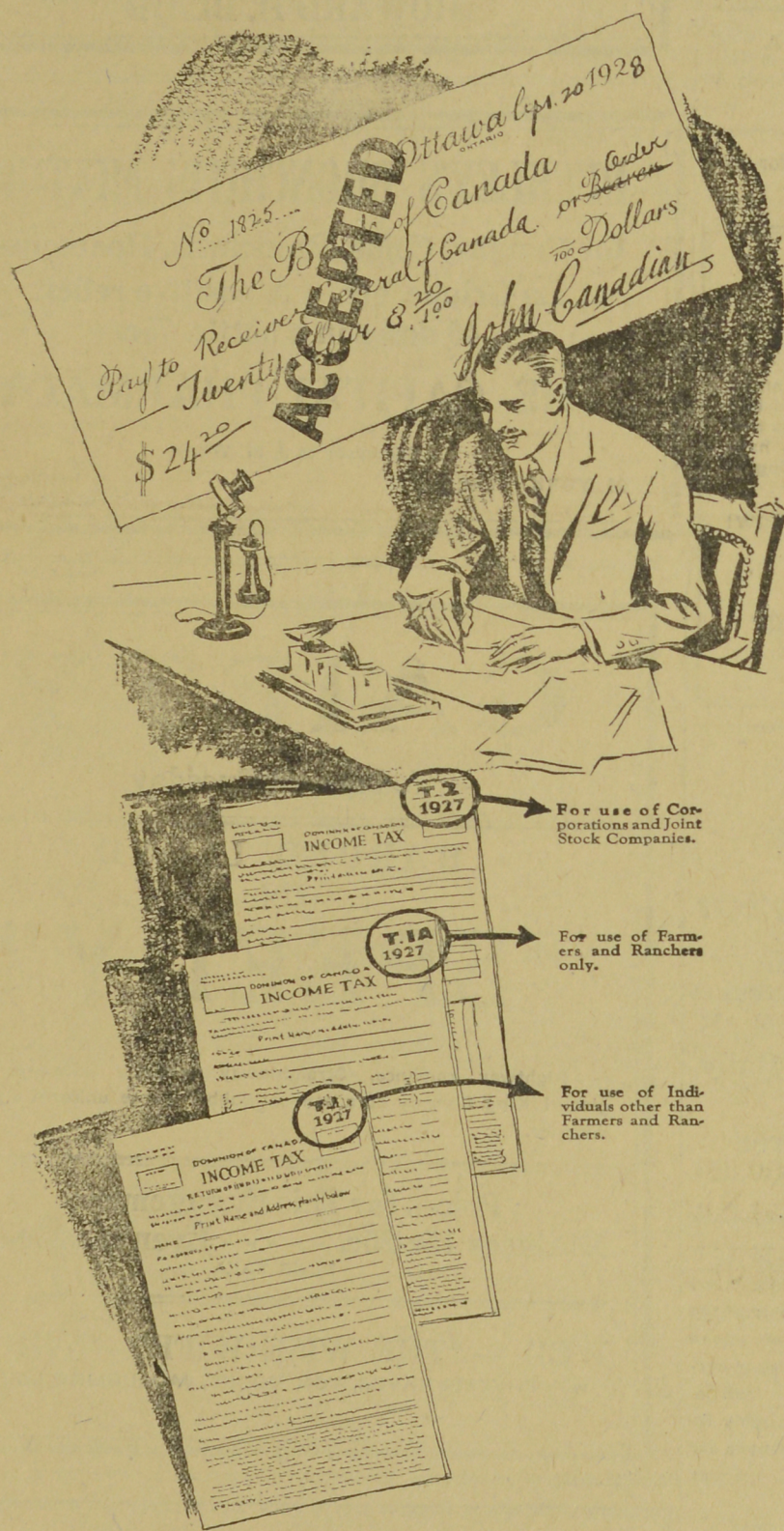
LLOYD GEORGE GETS TRACTOR FROM FORD

London, April 21—The luncheon which Lloyd George gave Henry Ford yesterday more than paid for itself. The former Premier complained that the Ford tractor, on his farm at Churt, Surrey, did not plough deep enough. "I will send you one that does, as soon as I get home," Mr. Ford said. "Thanks, that will help a lot," said former Lloyd George. "I'll pay the freight."

"No you won't," said Mr. Ford. "The freight and all are on me."

Hollywood, Calif., April 21—A 20-year puzzle of the motion picture industry—how to make buggy wheels appear to turn forward instead of backward on the screen—has been announced as solved at the Metro-Goldwyn-Mayer Studios.

The solution, discovered by John Nickolaus, laboratory head of the studio, was found to be in painting out groups of spokes, which gives the appearance of greater space between and permits the camera and the eye to follow them correctly. On buggy wheels, four sets of two spokes each were painted out, using different shades.



Location of Income Tax Inspectors

Inspectors of Dominion Income Tax are located in convenient places throughout Canada. They will be glad to assist any tax payer in the preparation of returns. Requests in writing for information will be complied with promptly. Consult the Income Tax office nearest to you. Address "Inspector of Dominion Income Tax." The offices are at:

Halifax, Nova Scotia. Fort William, Ontario.
Saint John, New Brunswick. Winnipeg, Manitoba.
Quebec City, Quebec. Regina, Saskatchewan.
Montreal, Quebec. Prince Albert, Saskatchewan.
Ottawa, Ontario. Saskatoon, Saskatchewan.
Kingston, Ontario. Calgary, Alberta.
Belleville, Ontario. Edmonton, Alberta.
Toronto, 2, Ontario. Vancouver.
Hamilton, Ontario. British Columbia.
London, Ontario. Dawson, Yukon Territory.

Have You Made Your Income Tax Return for 1927?

The law provides penalties for those liable to taxation if a return is not made by April 30.

GET copies of the official form applicable to your case without delay. They may be secured at any Post Office in Canada, or by writing the Inspector of Income Tax for your district.

Fill in all the details requested. Make up the amount of your tax. Mail two copies to the Inspector in your district, together with an accepted bank cheque or money order as mentioned below. Keep a third copy for your own reference.

If your income for 1927 is more than \$1,500, but you think you are not liable to taxation because of exemptions, it is best to file the return in any event. You have only till April 30 to make your return.

Three Kinds of Forms

There are three kinds of Dominion Income Tax Forms, one of which will apply to any tax payer. The different forms are:

Form T 1 —For all individuals, other than farmers or ranchers.

Form T 1A—For farmers and ranchers.

Form T 2 —For corporations and joint stock companies.

If you so desire, the Inspector of Income Tax for your district will send you upon written request a revised copy of The Income War Tax Act, Consolidated, Chapter 97 (R.S.C. 1927).

Income from All Sources Must be Declared

The public is especially reminded to report all income from bearer bonds—whether Dominion, Provincial, Municipal or Industrial. The interest from these bonds is taxable. The 1928 legislation enlarges the powers of the department which is now enabled to trace the ownership of all bearer bonds.

Personal Exemptions

Personal exemptions should be noted carefully. They may be summarized as follows:

(a) \$3,000 in the case of a married person or householder, or any other person who has dependent upon him any of the following persons:

1. A parent or grand-parent.
2. A daughter or sister.
3. A son or brother under 21 years of age; or incapable of self-support on account of mental or physical infirmity—except where the husband and wife each have a separate income in excess of \$1,500, then each shall receive not \$3,000 exemption, but \$1,500 exemption.

(b) \$1,500 in the case of unmarried persons.

(c) \$500 for each child under 21 years of age who is dependent upon the tax payer for support, or if 21 years of age or over is incapable of self-support on account of mental or physical infirmity.

Send Cheque with the Return

Income tax may be paid either in a lump sum or in four installments, plus interest. An accepted cheque or express or money

Cheques are to be made payable to "The Receiver General of Canada." Cheques must be marked "accepted" by the bank on which drawn.

FILE YOUR RETURN ON OR BEFORE APRIL 30.

If you delay making Income Tax returns the penalties provided by the Act must be imposed.

Department of National Revenue Income Tax Division

Honourable W. D. EULER,
Minister of National Revenue.

C. S. WALTERS,
Commissioner of Income Tax.

Canada's Income Tax Schedule

Following is the schedule of income taxation applicable to persons other than corporations and joint stock companies. The amounts mentioned are net, that is, the exemptions have been subtracted.

On the first \$2,000 of income or any portion thereof		Rate of Taxation
On the amount in excess of	But not in excess of	
\$ 2,000	\$ 3,000	3%
3,000	4,000	4%
4,000	5,000	5%
5,000	6,000	6%
6,000	7,000	7%
7,000	8,000	8%
8,000	9,000	9%
9,000	10,000	10%
10,000	11,000	11%
11,000	12,000	12%
12,000	13,000	13%
13,000	14,000	14%
14,000	15,000	15%
15,000	16,000	16%
16,000	17,000	17%
17,000	18,000	18%
18,000	19,000	19%
19,000	20,000	20%
20,000	25,000	21%
25,000	30,000	22%
30,000	35,000	23%
35,000	40,000	24%
40,000	45,000	25%
45,000	50,000	26%
50,000	55,000	27%
55,000	60,000	28%
60,000	65,000	29%
65,000	70,000	30%
70,000	75,000	31%
75,000	80,000	32%
80,000	85,000	33%
85,000	90,000	34%
90,000	95,000	35%
95,000	100,000	36%
100,000	110,000	37%
110,000	120,000	38%
120,000	130,000	39%
130,000	140,000	40%
140,000	150,000	41%
150,000	175,000	42%
175,000	200,000	43%
200,000	250,000	44%
250,000	300,000	45%
300,000	350,000	46%
350,000	400,000	47%
400,000	450,000	48%
450,000	500,000	49%
500,000		50%

Note.—The above rates shall in respect of income for 1927, be reduced by twenty (20) per centum.

The rate of tax applicable to Corporations and Joint Stock Companies is eight (8) per centum on the amounts in excess of \$2,000.

order for either the full amount or the amount of the first installment must accompany the official forms. Do not send cash. April 30 is the last day.

The return and the cheque are to be mailed to the Inspector of Dominion Income Tax for your district.