

MAKING YOUR CHRISTMAS PURCHASES

HIGHWAY TRANSPORT, LTD. BUS SERVICE

WOODSTOCK, GRAND FALLS AND
70 ST. STEPHEN AND POINTS
IN U. S. A.

Fredericton-Grand Falls

Daily Except Sunday	
A.M.	P.M.
L.V. 6.09	Grand Falls Ar. 9.00
L.V. 6.52	Perth L.V. 8.08
L.V. 7.28	Bath L.V. 7.32
L.V. 8.11	Woodstock L.V. 6.49
Ar. 6.35	Woodstock Ar. 6.15
L.V. 8.46	Pokio L.V. 5.22
L.V. 9.38	Kingsclear L.V. 4.36
Ar. 10.44	Fredericton L.V. 4.00
L.V. 11.00	Woodstock, Grand Falls
Fares—Single \$1.60	Return 2.90
	3.35

Bus connections to all main points
in America. Call 633 for information.
Travel by bus and save time.

Highway Transport Ltd
CARLETON ST., FREDERICTON
Cut out and keep as schedule

LOOK YOUR BEST

Get your Hair Permanent
Waved with the latest wireless
permanent machine.

LIDO Parisian Beauty Parlor

Madame Jac. Vermeeren
PHONE 908-11
337 KING ST.

"HOW CLEAN IS CLEAN?"

For years we have endeavored
to answer this question for our
Fredericton customers with the
very best in expert labor, chemi-
cal solutions and modern equip-
ment.

Fashion Plate Cleaners

Cor. Regent and King Streets
Phone 945

BEEF AND GROUND SUET FOR YOUR MINCEMEAT

RAISINS, CURRANTS, MIXED PEEL, DATES, FIGS, CHERRIES
AND SPICES OF ALL KINDS FOR YOUR
CHRISTMAS COOKING

YORK MEAT MARKET

QUALITY AND SERVICE
135 YORK STREET 'PHONE 592.

FINE SHIRTS

\$1.65



He's sure to like shirts
for a gift. Give him a
generous assortment
packed in our attrac-
tive gift boxes and as-
sure him of shirt com-
fort as well as smart
appearance.

B. Medjuck

Where Low Price and High Quality Meet

CORPORATION TAXATION HITS CONSUMERS

Counsel for the Royal Commission
on Textiles pretended to be surprised
at learning that income tax figured in
a company's cost of operation. The
revelation will come as no surprise
to any business man. A merchant or
manufacturer who did not include
taxes in his cost would speedily find
himself in difficulties, perhaps in
bankruptcy. But, if it is news to an
eminent lawyer that a tax is as much
a part of an article's price as the raw
material out of which it is made, it
may also be news to other consum-
ers who are lacking in practical busi-
ness experience.

Governments, who follow the tradi-
tional motto of taxation, "the most
feathers with the least squawking,"
naturally do not advertise that the
taxes imposed on corporations are ul-
timately paid by the consumer. If it
were generally realized that such is
the case, that in the price of every
article sold in Canada there are
hidden percentages being collected
by municipal, provincial and federal
taxing authorities, an effective popu-
lar demand for economy in govern-
ment might arise.

Since our various governments must
be supported in the style to which
they have become accustomed, there
does not appear to be much hope of
a reduction in total taxation. But
some reform could be made in the
form of taxation known as corpora-
tion income taxes. At present the
same income, when it arises from
corporate operations may be taxed
four times. The company pays income
tax on its earnings to Dominion and
province, and if its shareholders are
fortunate enough to receive divid-
ends after these and other taxes are
met, they must also pay income taxes
on the dividends to both taxing au-
thorities.

If governments are sincerely desir-
ous of improving the lot of the Cana-
dian consumer, they might do worse
than reform a system of taxation
which decreases everyone's purchas-
ing power. In directing public at-
tention to this need, counsel for the
Textile Commission has performed a
useful service.—Mail and Empire, To-
ronto.

... OF ... Interest to Women LOVELY ARTICLES CAN BE MADE AT HOME

Are Usually Greatly Appreciated for the Work
They Represent --- Cynthia Proctor Makes
Some Handicraft Suggestions

(By Cynthia Proctor)

There are so many lovely things
which can be made at home and you
know how friends and relatives ap-
preciate the thought and work that
goes into them. A new suggestion
for Christmas decoration, makes a
lovely year-round gift. A glittering
handicraft tree made with drinking
straws of transparent wrapping is
attractive and inexpensive.

To make the tree you will need 10
packages of glassips, three sticks of
sealing wax, one three-eighth inch
dowel stick, one No. 15 wire, one
spool white wire, one white crepe
paper, one alcoholic lamp, and palette
knife and gummed paper tape. For
the tree trunk, cut dowel 17 inches in
length. Cut four nine inch lengths
of No. 15 wire for a stand. Hold the
four wires evenly spaced around one
end of dowel, allowing two inches of
each wire to extend beyond stick.
Wind them together tightly with
spool wire. Cover stick with a strip of
white crepe paper one inch wide,
leaving the two inch extending wires
free. Tip the top of tree with wax,
as follows: heat the palette knife over
flame and cut two pieces of wax one
inch in length; heat a side of each
piece and stick them together; then
heat an end and stick it to dowel.
Shape it to a point with heated knife.
Add more wax by holding the end
over flame and scraping the wax off
with the hot knife. Apply it where
needed. Wax and knife must always
be hot. Cut a 4 1/2 inch circle of card-
board. Bend the two inch wires of
trunk at right angles to make it stand.
Secure each wire to circle with gum-
med tape. Drop hot wax on circle
and smooth with hot palette knife.

For lower flounce cut four pack-
ages of drinking straws to six inch
length. Tip one end of each straw
with sealing wax. Hold end of wax
over flame until soft and touch it to
end of straw. When straws are all
tipped, hold them around tree trunk
with the tipped ends two inches from
the base and the trunk in the centre
of bunch. Wind spool wire twice
around untipped ends one inch down.
Pull this wire very tightly and twist
it together to hold it. The straws
will spring out. Use two packages
for each remaining flounce. The sec-
ond flounce is cut 5 1/2 inches; the
third, five inches. Tip with wax and
secure to tree trunk in same manner
as first one, about 2 1/2 inches apart.
The top flounce is cut 2 1/2 inches and
tipped at both ends. Secure to tree
with the tips meeting the wax point
at the tree top.

Holiday Decorations for Food Gifts

Christmas gifts of food are more
tempting when they are immediately
visible through transparent wrap-
pings. Edible gifts need only a festive
trimming to intensify their own ap-
peal. Here are some new design sug-
gestions, made with wrapping and de-
corations of cellophane cellulose film
and created especially for holiday
food packages.

Trimming Plub Pudding

A covering of tango cellulose film
with a ruffle of red film around the
edge is suggested. Tied with narrow
red and silver ribbon of the film and
topped with a sprig of holly. It be-
comes a gay holiday package. Cut the
ruffle two inches wide and twice the
circumference of the pudding. Double
the piece lengthwise, gather on a
knitting needle and slip a wire in the
gather for tying in place. Secure to
the wrappings with Scotch tape.

Cookie Containers

An attractive way to present a gift
of cookies is in a transparent stock-
ing. Bind the edges together with bias
binding, sewn in half-inch stitches
with embroidery cotton. Add a loop
of the binding at the top, so the
stocking can be hung on the Christ-
mas tree. A novel basket for cookies
is made of green film with a wired
handle of green and silver ribbon of
the film sparkled with stars. Experi-
ment first with a 15-inch square of
white paper, marking the corners
consecutively A, B, C and D. Fold
through centre to bring C to meet A,
then bring corner D over, placing
point half-way between corners A
and B and securing with tape. Next
fold B over to D in same manner.

Now separate corners A and C
forming a basket. To flatten the bot-
tom, spread and fold corners under.
After making the green basket, tie
1/4-inch transparent ribbon around the
cookies and place them inside,
folding corners A and C over them.

Decorating a Fruit Cake

On a fruit cake, a fan bow of pleat-
ed transparent paper is a smart and
easily-made trimming. Place the cake
on a plate and wrap in amber film.
For the fan decoration, cut clear film
6x30 inches and fold the six-inch
width in fine accordion pleats. The
narrow transparent ribbon around the
centre, adding a sprig of holly.
Spread the pleated ends and fasten
the ends together with a folded piece
of transparent tape. Complete by ty-
ing red and silver transparent ribbon
across the package.

ENCOURAGE THE CITRUS FRUIT HABIT

Here You Have Vitamin
C in Large Content and
Also Vitamins A, B and
G.

(By Edith M. Barber)

Most of us resent being told that we
must eat certain foods because "they
are good for us." When, however, we
find this phrase used to describe fruit
which we like as oranges and grape-
fruit, we feel differently about the
question.

Even before the discovery that vit-
amins existed, the consumption of
these fruits has been steadily rising
for years with the improved quality
and packing and transportation facili-
ties. Oranges which have been known
as edible fruits for centuries received
an earlier distribution than the grape
fruit. Mrs. Potter Palmer of Chicago
is credited with having introduced
this fruit from Florida into northern
markets. At this time, somewhere
around forty years ago, it was fash-
ionable to pretend to like the small,
bitter fruit which were luxuries. It
was necessary to sugar it hours be-
fore eating and was, of course, quite
different from the heavy, sweet fruit
of today.

We now find grapefruit on the mar-
ket throughout most of the year, al-
though it is at its best in the late fall
and winter. Recently I enjoyed some
of the first pink Texas grapefruit
which were sent to me directly from
that State. The season for oranges
never ends, as the winter brings us
navels from California and Valencias
from Florida. California Valencias
supply us during the summer.

While citrus fruits are particularly
valued for their large vitamin C con-
tent, they supply as well liberal
amounts of vitamins A, B and G, as well
as some calcium and phosphorus be-
sides the natural sugar.

The citrus fruit habit should be cul-
tivated.

Broiled Grapefruit

Cut grapefruit in half crosswise, re-
move centre core and loosen sections.
Place in a pan and sprinkle each half
with two tablespoons of brown sugar
and dot with half a tablespoon but-
ter. Broil fifteen minutes under a
very low flame.

Orange Marmalade

1 orange
1 grapefruit
1 lemon

Cut the fruit into fine strips, re-
moving the seeds. Measure, add three
times the amount in water and allow
to stand for twenty four hours. Boil
until the skins are tender. Measure,
add an equal amount of sugar and boil
until it responds to jelly test (two
drops will hang side by side from
spoon which has been dipped in boil-
ing mixture).

SOMEBODY MUST BUY ALL THOSE MAGAZINES

The old man was surveying the
stacks of magazines and literature
that took up every available bit of
space at the little uptown newsstand,
leaving no room for the daily news-
papers which were piled on a sort of
shelf just outside the door. He bought
his paper and then addressed the
newsdealer.

"Who buys all that stuff?" he asked
pointing to the magazines of every
sort and description piled up in front
of him. The newsstand man said there
was a demand for every magazine and
everything that paraded as a magaz-
ine on the stand. "We wouldn't be
giving it room if there wasn't."

"You could never name them all
to save your life, could you?" The old
man took back the conversation here.
"When I ran my newsstand at Twenty
third street and Sixth avenue, I
could name them all. I had customers
that bought regular in them days.
There'd be those that would come
once a week for Life, Judge, Puck,
Harper's Weekly and two or three
other weeklies, and I had my regular
customers for Scribner's, Atlantic,
Century, Harper's Forum, and then
there would be a stack of Nick Car-
ters and Jesse James and other dime
novels that wouldn't last more than a
day, and we'd clean up every week;
and I'd carry it all in my head. You
couldn't do that."

The old man's voice carried a note
of pride. He started to walk away
and the newsstand man asked him
when he quit business. "The year the
big war started," he replied. "I was
afraid the work would get too heavy
what with everybody wanting to read
everything he could get his hands on.
So I quit. I thought I was about
through. I'm 90 and may go back in
the business, but I'm waitin' for a bus
now to take me back to my farm in
New Jersey." The light still sparkled
in the eyes of this son of old Erin.—
New York Sun.

ARTHUR F. BETTS

Plumbing and Heating
QUEEN ST. PHONE 512

FOR CHILLY OR FROSTY
DAYS NIGHTS
There's nothing like

FURS

And \$2.00

is all you need pay to have
YOUR FURS cleaned at
City Cash and Carry
Cleaners

Hours? Come any time—
DAY or NIGHT
Queen St. Op. Court House

INSURANCE HOWARD H. BLAIR

RELIABLE BRITISH AND CANADIAN
COMPANIES

PHONES — Office 291
Residence 345-11

68 YORK
STREET

—You Can Rest Assured—

OUR BROOMS ARE SPLENDID VALUE AT 38c and 49c EACH

WELL MADE AND WILL GIVE EXTRA LONG WEAR
SEE OUR ASSORTMENT BEFORE YOU BUY.

HAROLD YERXA'S

89 YORK ST.

PHONE 306

A MESSAGE TO INVESTORS IN THE MARITIME PROVINCES —

Surplus funds invested in sound development
of natural resources and industry within the
Maritime Provinces will return maximum in-
come—Increase Purchasing Power—Create
Permanent employment and prove the great-
est benefit to general business. A list of
carefully selected offerings will be forward-
ed on request.

IRVING, BRENNAN & COMPANY, LTD.

J. G. BADCOCK, Manager.

Fredericton Office, Suite 1, Loyalist Building
Fredericton Charlottetown Halifax Saint John

Phone 454

OUR DRUGGIST SAYS . . .

"A prescription filled at ROSS DRUG UNITED
always lives up to expectations—always ac-
complishes the exact results your doctor ex-
pected it to. That's because our registered
prescriptionists know the meaning of ACCUR-
ACY . . . and they practice it faithfully in
all the work they do for you."

SPECIFY

Ross-Drug-United

PRESCRIPTIONS and be SURE

BUYING

FOR A

LIFETIME!

There never was anything made that someone could not make
worse and sell for less.

FURNACES ARE NO EXCEPTION

A Furnace made to sell at a CHEAP PRICE is COSTLY in the
long run. You will like McCLARY'S MAGNET FURNACE because
Winter Comfort has not been sacrificed to Price Appeal.

Sold by

A. J. GUNTER

Phoenix Square — Tel. 290



HERE are some novel and easy ways of dressing up your Christmas
presents. With a little imagination and ingenuity dozens of attractive
effects can be obtained either by using sheets of plain, colored or printed
"Cellophane", or by crushing the material in the hand and then smoothing it
out again to give a frosted glint to the package. The little candle on the
centre gift is very easily made by using colored transparent drinking straws
bound together with cellulose tape and trimmed to a point.