I.O.O.F.

Saugeen Lodge No. 327
Markdale, Ont.

MONDAY, JAN. 20th, 1941—
A full attendance is requested as business affecting the welfare of the lodge and its members will be discussed.

A. E. COLGAN, Noble Grand
W. J. COLGAN, Recording Sec.
HERB. WALKER, Financial-Sec.
W. J. HOWARD, Treasurer

Round Trip Bargain Fares

JAN. 10 - 11
MARKDALE
to

TORONTO	$2.35
HAMILTON	$2.60
LONDON	$5.20
BELLEVILLE	$3.20
CHATHAM	$6.85
OSHAWA	$3.20
PETERBORO	$4.30
SMITHS FALLS	$7.35

and other intermediate points

Going — Afternoon and Evening Trains, January 10th

Return Limit — Up to Jan. 13th

Consult Agents - Procure Dodger

Canadian Pacific

SLIGO

We are enjoying lovely weather for the first week in January.

Mr. Trevor Thompson has returned to his regiment after spending the past two weeks' leave with his parents, Mr. and Mrs. A. A. Thompson.

Mr. and Mrs. Matthew Devitt spent Monday, January 6th, with Mr. and Mrs. Charles Devitt of Meaford when Mr. and Mrs. Devitt celebrated their sixty-fifth wedding anniversary. Mr. Devitt is 94 and Mrs. Devitt 84 years of age and both are enjoying good health. They received congratulations and good wishes from hosts of friends.

Misses Doris and Audrey McAfee and Aileen Graham have returned to Markdale High School and Blanche Devitt to Meaford High School after spending the Christmas holidays at their respective homes.

Messrs. James Clark and Alvin Johnston have returned home after completing their month's training at Long Branch.

Mr. and Mrs. Clifford Risk and family were New Years visitors with the latter's mother, Mrs. Nuhn of Flesherton.

We are pleased to report Mrs. Ernest Hodgkinson somewhat improved after her heavy attack of the flu.

Mr. and Mrs. Russell Graham and Aileen spent New Years in Meaford with the latter's mother, Mrs. Johnston.

(Intended for last week)

The annual school meeting was held on Thursday. Matt. Devitt acted as chairman and G. Allerdice as secretary. Clifford Risk is caretaker at $65 a year and supplies the wood at $2.80 a cord. Russell Graham was re-elected as trustee for a third term.

Mr. and Mrs. Bill Clugston and children spent Christmas with Mr. and Mrs. Shute of Chatsworth.

Mr. and Mrs. Russell Graham and family were New Years visitors with Mr. and Mrs. Cecil Johnston and family of Meaford.

Mr. and Mrs. Wes. Breadner and Harold, Mr. and Mrs. Frank Wiley and family and Mr. Ed. Graham and family celebrated Christmas day with Mr. and Mrs. John McAfee and family.

Mr. and Mrs. Stanley Clugston and children spent Christmas day with Mr. Robt. Wiley and Miss Ellie.

Mr. and Mrs. Geo. Allerdice and boys visited with the latter's parents, Mr. and Mrs. I. Lougheed.

Mr. and Mrs. Maurice Clugston and boys visited with the latter's parents, Mr. and Mrs. Robt. Clark.

Mr. and Mrs. Hilliard Erskine and family, also Mr. Sam Erskine visited with Meaford friends.

Miss Anne Akins is spending the Christmas holidays at her home near Flesherton.

Use Your Own Beef and Pork

Come in and get particulars as to our arrangement for supplying you with fresh beef and pork at first cost.

We have on hand at all times a supply of good quality beef, pork, veal and lamb.

FISH IN SEASON

BUTTER AND CANNED GOODS

Markdale Meat Market
O. W. Lepard Phone 67

It's easy to be somebody but not so easy to be somebody worth while.

Be Prepared!!

Has it not occurred to you that, with the present low prices for pork and reasonable prices for beef, this might be the opportune time to store your supply in our meat lockers. Our storage rates are reasonable—our lockers and locker room unexcelled. You may have a lock on your locker and you only will have access to it.

If a locker is not required you may place meat in storage at the rate of 1½ cents per pound. For best results meat should be wrapped. For this we have suitable waxed paper at a low cost.

Only edible meats may be placed in our locker room.

Until further notice the creamery will be closed Saturday evenings.

MARKDALE CREAMERY AND PRODUCE CO.
PHONE 66 MARKDALE

WALTERS FALLS

We must now write 1941.

Seldom do we enjoy such nice weather as Christmas Day and New Years day was.

Mr. G. M. Laycock, B.A., of Brussells spent the holidays at his home here. Miss M. Laycock, Reg. N., of Victoria hospital, London, was home for Christmas day and Gunner Harold Laycock of Petawawa camp was home for his six-day leave over the New Year.

Rev. and Mrs. Zimmerman of Chatsworth were over night guests at Christmas at the rectory. Rev. and Mrs. Rokeby-Thomas and Emily Anne visited at Chatsworth rectory for New Years.

Rev. Perry and Mrs. Perry, Jack, and Ted of Warwick spent a couple of days this week with Mr. and Mrs. S. Caswell.

Woodrow Cook of Durham spent the Yuletide with his parents.

Mr. and Mrs. Carson Wheildon of Holland Centre spent a couple of days with the latter's parents, Mr. and Mrs. R. Dixon over New Years.

Mrs. W. Hopkins visited her parents at Rocklyn for several days last week.

Master Keith Matheson spent several days last week with his cousin, Dickie Quinton.

The monthly Red Cross meeting was held last Thursday afternoon at Mr. H. R. Seabrook's rooms, but was poorly attended. Meeting was opened by Mrs. M. Howey. Reports were given by the knitting convener. The treasurer reported $31.25. A letter of thanks from Capt. D. E. Strain, for a box of cheer, was read. Proceeds of sale held on Dec. 3rd were also given. Mr. V. Wales was requested to preside for the election of officers which were returned to office nearly en bloc. Plans for the dance of the 27th were perfected and some other minor details settled. A quilt top and lining were donated; one is to be purchased and a quilting and ten-cent tea is to be held on Tuesday, Jan. 14. The dance held on Friday evening, 27th, was quite well attended and a nice sum was added to the good cause.

The Anglican Guild held their annual meeting at the home of Mrs. H. R. Seabrook on Friday afternoon, 3rd, with an attendance of nine. Meeting was opened with hymn 87 and prayers by Mrs. Rokeby-Thomas. Mrs. Laycock read the Scripture from Luke 2. Some unfinished business was settled. Three 'thank you for Christmas boxes' were read. Very satisfactory reports were read of the year's work by the secretary and treasurer. Rev. Rokeby-Thomas was invited to take the chair for the election of officers. The following were elected: President, Mrs. Acheson; 1st vice, Mrs. H. Seabrook; 2nd vice, J. Wales; secretary, Mrs. E. W. Quinton; treasurer, Mrs. Laycock; organist, Mrs. Walter. A number of committees were appointed and some work for 1941 was planned. Meeting was closed with prayer by the Rector after which the hostess and daughter served lunch.

Mr. and Mrs. E. W. Quinton and children spent Christmas with Rev. and Mrs. Vivian in Southampton.

Mr. Rich. Quinton visited his daughter, Mrs. Puddicombe at New Hamburg on Christmas.

New Years visitors with Mr. and Mrs. S. Caswell were Mr. and Mrs. Carman Caswell and Miss Isabel of Beaverdale and Mr. and Mrs. Carman Curry of Goring.

AUCTION SALE

Of Farm Stock and Chattels

The undersigned Auctioneer has received instructions from the executors of the HUGH KIRKPATRICK estate to sell by Public Auction at Lot 21, Con. 11, Euphrasia, half mile south of Goring, on FRIDAY, JAN. 17th, at ONE o'clock, the following:

HORSES—Grey Percheron gelding, 5 years old, weighing 1400 lbs. CATTLE—Durham cow, 10 years old, due March 15th; Durham cow, 8 years old, due April 1st; Hereford cow, 8 years old, due May 10th; Hereford cow, 3 years old, due Jan. 17; Durham cow, 4 years old, milking; Ayrshire cow, 4 years old, milking; 4 steers and heifers, rising 2 years old; 3 spring calves.

HOGS—Yorkshire brood sow with litter at foot.

IMPLEMENTS, ETC.— Massey-Harris binder, 6-foot cut; Massey-Harris cultivator, 13 tooth; Massey-Harris hay rake, 10-foot; sleighs; Frost & Wood disk harrows, 12-plate; iron harrows; Peter Hamilton 10 hoe seed drill; Deering mower, 5-foot cut; good Bain wagon; hay rack; Chatham fanning mill; root pulper; hay bolder; extension ladder; stone boat; new No. 21 Cheary plow; good pump vise; 1½ H.P. Ingine car; set team harness. International gas engine; Ford tourer. FEED—Fall fodder in hay, 2 hay stacks, about 400 bushel oats.

TERMS—Cash.

The farm known as the north half of lot 21, con. 12, Euphrasia, will also be offered for sale, subject to a reserve bid. Terms re sale of land: 10 per cent of purchase price, cash at time of sale, the balance in 30 days.

WM. F. McKAY, Auctioneer.

(Intended for last week)

The A.Y.P.A. held their meeting last Wednesday evening at the home of Miss S. McLaughlin when St. Philip's Sunday School were guests. Several items of business were transacted and a varied program given. Misses Barbara Ann Dixon sang, "Away in a manger" and Olive Seabrook sang, "Jolly old St. Nicholas". Some contests were arranged by Mrs. Rokeby-Thomas. Santa Claus distributed presents and candy from a nicely decorated tree and lunch was served.

The school pupils held their closing program on Thursday afternoon when quite a number of adults was present to hear the various parts very creditably taken. Presents were taken from a tree and Mr. Hill treated all to bags of candy, oranges and peanuts.

Mr. Hill left on Saturday for the vacation at his home near Paris.

Mr. Howard McDougal is home from —— where he has been taking a machinist course for some weeks.

Mr. Jack Lemon returned from Long Branch camp on Saturday. We hear he leaves shortly to become a private in the Regina Regiment.

Miss Stella Deleree arrived from Owen Sound last Tuesday to spend some time with her sister, Mrs. Cathras.

Mr. Ivan Seabrook is home from Chatsworth where he has been employed for some months.

Miss Jean McDonald of Smithville High School staff and brother, of Owen Sound C. I. are spending the vacation at their home here.

SHOP IN MARKDALE

YOUR INCOME TAX

HOW? WHEN? WHERE? WHO? HOW MUCH?

THIS YEAR, almost every man and woman in Canada will share the burden of paying for the war. A million new taxpayers will pay who never paid before. A personal budget payment plan is available to old taxpayers who are faced with substantially increased income taxes.

Canadians are asked to shoulder their share of the war effort cheerfully and willingly. By paying your income tax regularly you help to speed the production of war material, and bring the day of victory closer. Figure out how much tax you will have to pay, and arrange to pay promptly when due.

Pay by instalments—the easy way—and save interest.

Cut out this page and keep it for future reference.

WHO PAYS INCOME TAX?

If you are a single person without dependents, and your income in 1940 was more than $750.00 you pay general-income-tax.

If you are a married person without dependents, and your income in 1940 was more than $1500.00 you pay general-income-tax.

If you are a married person with children, you are allowed $400.00 exemption for each dependent child or grandchild, in addition to the $1500.00 exemption.

NOTE: In addition to the general-income-tax you pay National Defence Tax on your total income without any exemption if you are single and your income goes over $600 or if you are married and your income goes over $1,200.

HOW DO YOU PAY?

Your income tax may be paid in the following ways,—

1. The Present Method: At least one-third of the tax to be paid by April 30th, the balance, with interest at 5% from April 30th, to be paid by August 31st. On any balance unpaid after August 31st, the interest rate will be 8%.

2. The Proposed Method: In 8 monthly instalments without interest. To take advantage of this new way of paying, the first instalment must be paid on or before January 31st. You must pay at least one-third of the estimated tax in four equal monthly instalments, in January, February, March and April, i.e. 1-12 of the estimated tax in each of the said 4 months. The remaining two-thirds must be paid in four equal monthly instalments in May, June, July and August, i.e. 1-6th of the estimated tax in each of the said 4 months. (This will be in the amended law.)

3. The Recommended Method: This method will not be found in the law but it is a simple method, namely, in eight equal monthly instalments, without interest, commencing in January.

To take advantage of this monthly payment plan without interest each payment must be made on or before the due dates. Otherwise interest will be charged on the total balance remaining unpaid after April 30th.

EXAMPLE OF INSTALMENT PAYING WITHOUT INTEREST

If your estimated tax is $60.00 you pay one-third of the tax ($20.00) in four instalments ($5.00 each) and the remaining two-thirds ($40.00) in four instalments ($10.00 each). Your payments are therefore as follows:

On or Before Jan. 31	On or Before Feb. 28	On or Before Mar. 31	On or Before April 30
$5	$5	$5	$5
On or Before May 31	**On or Before June 30**	**On or Before July 31**	**On or Before Aug. 31**
$10	$10	$10	$10 = $60

However it is recommended that you pay your tax in eight equal monthly instalments of $7.50 each=$60.00.

Instalment Income Tax Remittance Forms are available at any post office, or any branch of any bank, or the office of the Inspector for your District, and their use will ensure accurate and proper allocation of your payment. However, you can send in your instalments by ordinary letters. Write your name and address plainly stated thereon, clearly indicating the division between Provincial and Dominion Tax payments.

HOW MUCH DO YOU PAY?

The general-income-tax is payable on your net income less exemptions.

If you are single, your exemption is $750.00. Thus if your total income is $1,000.00 you must pay tax on $250.00.

The exemption for a married person is $1,500.00 plus $400.00 for each dependent child or grandchild. Thus if you are a married man with two children and a total income of $2,600.00 your total exemptions are $1,500.00 plus $400.00 for each child, or $2,300.00 in all. So you pay tax on $300.00.

Payment: You may send a cheque, Post Office or Money Order in payment of income tax by mail, to the Inspector of Income Tax for the District in which you reside, made payable to the Receiver General of Canada. Write plainly, and give your name in full, so that mistakes in crediting may be avoided. Do not send money or postage stamps in envelopes.

RATES OF NATIONAL DEFENCE TAX

For a single person
2% on the total income if the income exceeds $600 and does not exceed $1,200.
3% on the total income if the income exceeds $1,200.

For a married person
2% on the total income if the income exceeds $1,200 with a tax credit of $8.00 for each dependent child or grandchild.

For 1940 the tax is on one-half of the income and the tax credit is $4.00.

FURTHER INFORMATION

including the National Defence Tax Booklet and the necessary forms may be obtained from the Inspector of Income Tax for the district in which you reside.

Forms are now available. Form T.1 Special is to be used by individuals who are not in business whose income is not more than $5000. All others must use the regular form T.1 or in the case of farmers, Form T.1A. Proprietors in business must file, in addition to the Form T.1 Return, an Excess Profits Tax Return on Form E.P.T.1 on or before April 30th next.

Rates of General-Income-Tax which Individuals Must Pay

Your net taxable income is the amount left after you deduct exemptions from your total income.

If your net taxable income is					
$250 or less the tax is				6% thereon.	
If between $250 and $1000 the tax is $	15 plus	8% on the excess over $	250
" " 1000 and 2000	" 75	" 12%	" "	1000
" " 2000 and 3000	" 195	" 16%	" "	2000
" " 3000 and 4000	" 355	" 20%	" "	3000
" " 4000 and 5000	" 555	" 24%	" "	4000
" " 5000 and 6000	" 795	" 27%	" "	5000
" " 6000 and 7000	" 1065	" 30%	" "	6000
" " 7000 and 8000	" 1365	" 33%	" "	7000
" " 8000 and 9000	" 1695	" 35%	" "	8000
" " 9000 and 10000	" 2045	" 37%	" "	9000

For higher incomes refer to the Income War Tax Act.

In addition to the above rates, there is a surtax on all investment income in excess of $5000.

Also there is National Defence Tax and in some Provinces, Provincial Income Tax.

IMPORTANT
TO EVERY INCOME TAX PAYER

To enjoy the advantages of the Interest-Free Instalment Plan

You must pay the first instalment not later than January 31st, and pay regularly thereafter

DOMINION OF CANADA INCOME TAX DIVISION
DEPARTMENT OF NATIONAL REVENUE

HON. COLIN GIBSON, Minister of National Revenue
C. FRASER ELLIOTT, Commissioner of Income Tax

1018

Small Advts.

LOGS WANTED—Hard and Soft Wood Logs. Highest prices paid. R. McNabb, Flesherton. p

FOR SALE—Girl's lace skates, size five, with boots. Enquire at The Standard Office, Markdale. p

FOR RENT—House well located in Markdale. Mrs. Chas. Noble, R. R. 2, Markdale. Phone 52 r 1-4. c

KLEEREX HEALS PSORIASIS, ECZEMA, ERYTHEMA, Pemphigus, Hives, Impetigo, Boils, Itch. Quickly respond. 50c; $1.00; $2.00; at Marshall's Drug Store, Markdale.

FOR SALE—30 Barred Rock one-year old hens, good layers and healthy birds, Alker strain; also male roan Shorthorn calf. Russell Graham, R. R. 2, Markdale. Phone 52 r 2-1. 15p

POSITION WANTED—Girl, 23 years of age, desires position at housework by the month; capable, clean and trustworthy. If you desire help leave your name at The Standard office, Markdale. 19c

Lloyd's Thymolated Corn and Callous Salve relieves pain in a few seconds and rids you of corns in a hurry. Marshall's Drug Store, Markdale.

Card of Thanks

We desire to express our thanks to all those who were so kind and death of our father, the late Robert helpful in our time of sorrow in the Speers. We also desire to thank the Markdale hospital for the care they gave father.

The Speers Family.

Card of Thanks

To the Electors of Holland

Ladies and Gentlemen.—May I take this opportunity of extending to you my appreciation of your support at the polls on Monday. The result was most gratifying. Wishing you one and all the compliments of the season, I am

Sincerely yours,
Russell Dixon, Councillor.

Insurance
Any type of policy you desire may be had from
A. J. NORRIS
Office on Main St., Markdale
Telephone 11

ALBERTA
COAL
CEMENT - SHINGLES
COAL and COKE
Wallace Wilson
Phone 180, Markdale

'D. B. HOUSEHOLD CLEANING PASTE'
FOR ALL HOUSEHOLD CLEANING
Better Than Cake or Powder
"Hurts Only Dirt"
At All Grocery and Hardware Stores
15c tin
Dustbane Products Ltd.
77 King Street East
TORONTO ONTARIO

HAY WANTED
1st and 2nd Cutting
Alfalfa
Trent Dehydrated Products Ltd.
Gord. Engel, Manager
Phone 17, Markdale

Cook's Regulating Compound
A reliable regulating medicine. Sold in three degrees of strength—No. 1, $1; No. 2, $3; No. 3, $5 per box. Sold by all druggists, or sent prepaid on receipt of price. Free pamphlet. Address:
THE COOK MEDICINE CO.
TORONTO, ONT. (Formerly Windsor)

BUSINESS DIRECTORY

AUCTIONEER

OTTO JOHANN
AUCTIONEER - REAL ESTATE COMMISSIONER
638 - 3rd Ave., E., OWEN SOUND
Dates for sales may be arranged with The Markdale Standard

E. E. MATSON
Insurance Agent - Fire and Casualty
Several Companies Represented
No Policy Fee
Losses Promptly Adjusted
Office as residence, George Street Markdale, Ont.

T. H. REBURN
Insurance Broker
Agent for best policies in Life, Fire, Automobile, Accident, Sickness
Always ready to give attention to your insurance wants
Office and residence, Toronto St., Markdale, Ont.

I. B. LUCAS & CO.
BARRISTERS
I. B. LUCAS, JR.
ALBERT J. GLASS, B.A.
FOR SALE
Frame House, Main Street West, Markdale. Cash sale to close out the Wm. Rinney Estate.
MARKDALE OFFICE
Over the Bank of Montreal, Markdale
TORONTO OFFICE
1206 Central Building, 45 Richmond St. West

LEGAL

WALTER E. HARRIS, Barrister and Solicitor, Etc. Office on Main St., Markdale.

PHYSICIANS

DR. N. O. BOYD, Physician and Surgeon. Graduate University of Western Ontario. Office at residence, Main St., East, Markdale. Phone 49, day or night.

DENTISTRY

L. G. CAMPBELL, L.D.S., D.D.S., Dental Surgeon. Graduate of Osgoode Hall Dental Department University of Toronto. Office over the Post Office. Office hours 9 a.m. to 5 p.m. Appointments made by phone.

DR. J. A. McARTHUR, Dentist. Office in the Arthur Block, over Pickett hardware. Entrance at south-west corner of building, Toronto St.

VETERINARY

DR. S. R. THIBAUDEAU, B.V.Sc., Markdale, Ont. Office at residence opposite the Grey County Home. Phone 91 Markdale, Day or Night.

FRATERNAL

L. O. L.—Markdale L.O.L. No. 1045 meets in the Orange Hall, Markdale, at 8 o'clock p.m., the first Thursday in each month. Visiting brethren cordially invited. Elgin McSadden, W.M.; Russell Hill, Rec.-Sec.

A. F. & A. M.—Hiram Lodge No. 490, G.R.C., Markdale, meets in the Masonic Hall, Reburn Block, at 8 o'clock p.m., on the second Thursday in each month. Visiting brethren invited. E. D. Gibbin, W.M.; A. E. Colgan, Secretary.

R. B. K.—Victoria Preceptory, No. 253, meets in the Orange Hall in Markdale at 8 o'clock p.m., on the third Thursday in each month. Visiting brethren always cordially welcome. Gordon Murray, W.P.; A. E. Colgan, Recorder.

EUGENIA

The McDuff-Copeland musical concert that was to be given some time ago, will be held in the L.O.L. hall here on Thursday evening, Jan. 9. The proceeds will go to the M. and M. fund of the church.

Mr. Arthur Northrop of Chicago was a visitor for a few days with his aunt, Mrs. Wilson.

Miss Winnifred McCoukey and brothers of Priceville were visitors at the Proctor home on Sunday.

Miss Dorothy Jamieson, who spent the Christmas holidays at her home here, returned to her teaching duties at Lake Rosseau.

Mrs. Wilson has gone to Toronto to spend a fortnight with her daughter, Mrs. A. Johnston, husband and daughter, Agnes.

Mr. Laverne Wood and sister, Lois of Flesherton, Miss Norma Watt of Saskatoon and A. L. Bdr. Sid. Rainbird of Petawawa Military Camp were visitors one day recently with Mrs. Wilson and Mrs. McMillan and family.

Mr. John Magee, 5th line, is nursing a sore hand these days, having had a couple of fingers badly mangled while working with the litter carrier.

We are pleased to report Mr. Ed. six weeks illness.

Baker able to be around again after

Mr. and Mrs. Jim Lawrence of Durham were recent visitors with Mrs. Ward at the Eugenia House.

Mrs. Alex. McDonald of Weston visited a few days at the Cairns' home.

Mrs. McMullen and Mrs. Hammond have gone to Toronto to spend the winter months.

Mr. Baker had the misfortune to lose a fine cow this week. The cow had been sick for two weeks.

Sunday visitors with Mr. and Mrs. Norval Betts were: Mr. and Mrs. Levi Duckett and Miss Violet of Maxwell and Mr. C. Sewell of Vandeleur.

(Held over from last week)

A happy New Year to all.

Mr. and Mrs. Stan. Campbell and family spent Christmas with Mr. and Mrs. Fred. Graham and family and Mrs. Badgerow in Walkerton.

Mr. Henry Tudor and daughters spent Christmas with Mr. and Mrs. Stan. Magee at Maxwell.

Pte. Wm. Scorer of the Grey and Simcoe Foresters at Camp Borden is spending the festive season with his Caruthers family on his 14-day leave.

Pte. Doug. Cairns of the Grey and Simcoe Foresters, who is on a few days' leave, is visiting at his parental home here.

Aircraftsman Argyle Martin returned to Galt on Sunday after having spent Christmas at his parental home here. He expects to be transferred elsewhere about the middle of January.

Mr. and Mrs. Levi Duckett and family of Maxwell spent Friday evening at the Martin home. Miss Violet remained for a few days' visit.

Pte. Charles Park of the H.L.P.C. at Watford is home for the Christmas vacation.

Miss Dorothy Jamieson, who is teaching at Lake Rosseau, is home for Christmas holidays.

Miss Irene Martin of Islington is spending the Christmas holidays with her aunt and uncle, Mr. and Mrs. Robert Gorley.

Miss Irene Dinsmore is at her parental home at Thornbury for the holidays.

Miss Lottie Graham and brother, Percy, spent Christmas day with Mrs. J. Fawcett and daughters near Duncan.

Several members of the Beaver Valley Fishing Club spent a few holidays at their Club House in the Valley, which is under the capable management of Mr. and Mrs. Randle.

Mr. Roy MacMillan of Picton spent Christmas at his home here.

Mr. and Mrs. Neil MacDonald, Miss G. Smith, Miss Lucy MacDonald and Mrs. Well. Graham spent Christmas with Mrs. E. Morgan at Flesherton.

Miss Mary Weber is spending several weeks in Flesherton.

Mr. Robt. Purvis spent Christmas in Toronto.

Mr. Jake Williams spent Christmas with his daughters in Toronto.

Misses Mary and Isabell McKee of Toronto spent Christmas at their home here.

Mrs. R. Park and Miss Marge spent Christmas day with Mr. and Mrs. Russell Park and Roy at Flesherton.

Mr. James Harrison of Springhill spent an evening in the village last week.

Mr. Percy Smith has returned home after the 30 days' training at Long Branch.

Messrs. Everett Graham and Reg. Fawcett, who spent Christmas at their homes here, returned on Monday to Kearney to resume work in the lumber woods there. Messrs. Cecil and Elgin Graham returned with them and will also work in the bush. Good luck boys.

A very successful public school concert was held in the Orange hall on Thursday evening, Dec. 19th. Much credit is given to the teacher, Miss Dinsmore, and her pupils for such an interesting program consisting of choruses, musical selections, dialogues, monologues, recitations, etc. Last but not least was Santa Claus, a nimble and jolly old fellow who quickly distributed the many gifts from the Christmas tree. The proceeds were over $19. Rev. Dr. Mercer acted as chairman for the evening.

Owing to so much sickness caused by colds, the Sunday School has been unable to hold the concert which they intended to have held on Dec. 30th.

The annual school meeting of the ratepayers was held in the school on Thursday, Dec. 26th, with a fair attendance. The contract for 20 cords of wood was given to Mr. Harold Falconer and the cedar was given to Mr. Norman Williams. The caretaking goes to Mr. C. Martin. Another meeting will be held Thursday evening, Jan. 2nd.

TRAVERSTON

About fourteen inches of snow fell in this neighborhood on Saturday night and caused trouble for late motorists.

Miss Clara Jack returned to her school near Ayton. Miss Bernice Durnin of Dangannon to No. 5 here, but is laid up to-day with flu; Miss Watters of Toronto to Townsend Lake.

Miller A. McNally is kept on the hustle to keep up with all the gristing.

Raymond Edwards returned to Markdale High School on Monday.

A re-union of the Dunbar family took place the first of the week and they had some rough experience getting through from Durham. Father John of Edmonton, Frank and Philip of Detroit and the sisters from Chicago joined with Laughie, Angus and Duncan on the old homestead.

Miss Angeline Brodie of Townsend Lake, who has been able assistant in your scribe's home for the past six months, leaves us this week for the parental home for a time, purposing later on to take a position in Guelph. We are on the outlook for another bright lassie.

The "Last Call" came to Mr. James McArthur of the 4th con. on Monday morning after a fortnight's illness. Flu at first, followed by a stroke, caused the passing of this well known, well-to-do, progressive farmer and stock man. Jimmy was born 68 years ago on the old homestead, taken up by his father, Mr. John McArthur, in pioneer days and it is said that the late John S. Black felled the first tree on the farm. After his father's death Jimmy succeeded him on the farm and later purchased lot 3, lying alongside. He was a hard worker, took pride in improving his stock and grain returns and was one of the most honest, hospitable and obliging men in the township. He was unmarried, his sister, Maggie, keeping house for him ever since Mrs. McArthur's death. The funeral takes place on Wednesday at 1.30, service in the home conducted by the Rev. J. T. Priest, Baptist minister of Durham and Glenelg Centre church. Members of the family surviving are, Neil and Mrs. George Stone (Flora) of North Dakota; John, Bruce, Alta.; Hugh of the 6th con.; Archie, Maggie and Mrs. Duncan McLean (Jessie) on the old homestead and farm across the road. Alex. and sister, Annie predeceased him.

Word has just reached us of the death of David Watson of the 2nd con. N.D.R., whose farm lies south of the Mcarthur property. His brother, Harold and wife have been living with him the past few years, since leaving the old home on the 5th con. Dave was a younger son of the late Mr. and Mrs. Peter Watson, early settlers of the township. He lived up in the Port Arthur district for a number of years, acquiring considerable wealth in real estate deals; then came back to Glenelg and purchased lot 2 on the 2nd con. N. Dave was unmarried and for some years lived alone, until his brother Harold and wife moved over and helped to work the farm. He was a hard worker, a shrewd business man, upright and highly respected. We have no particulars of his funeral.

VANDELEUR W. I.

Mrs. W. Morrison was hostess to the Vandeleur Women's Institute at her home on Dec. 17th. This was community night and several of the gentlemen of the neighborhood were present to enjoy the evening.

Mrs. Thibaudeau presided at the piano for the singing of the opening ode and the Maple Leaf, followed by the Lord's prayer in unison. Mrs. Thos. Freeman spoke on the motto, "Behold I bring you good tidings of great joy" and the roll call was answered by "A Christmas Symbol". Christmas carols were sung and a contest, put on by Eleanor Morrison, was won by Dora Boland and Mrs. Harold Thibaudeau. A paper by Mrs. Fred Boland, "Are we losing the true Christmas spirit?" was followed by a quiz contest, put on by able fun. A treat of candy from the Institute was passed around and lunch was served by Mrs. T. Freeman, Mrs. Harold Hutchinson and Mrs. F. Thibaudeau.

The January meeting will be held at the home of Mrs. Fred Boland on the usual date.

Bruce Divides Education Cost As Does Grey

In view of the discussion which has been carried on in our columns as to whether or not the Special Education Committee of Grey County council has been following the right system of computing educational costs to the various townships, The Enterprise has made enquiry and finds that Bruce county uses the same system of computing these grants as does Grey county, so, if the former is wrong, then Bruce county is also wrong.

There is quite a variation in the cost per pupil day as recorded in the schools of Bruce county and of other counties. The June, 1940, minutes of Bruce County Council show this cost to be as follows among the high schools of the county: Chesley 45.32c, Kincardine 42.74c, Lucknow 26.19c, Port Elgin 48.54c, Walkerton 47.99c, and Wiarton 42.18c. The same variation is shown among the continuation schools of the county, being 42.65c in Allenford, 33.16c in Hepworth, 30.91c in Lions Head, 41.12c in Paisley, 59.14c in Ripley, 42.14c in Southampton, 24.52c in Tara, 54.28c in Teeswater, and 68.17c in Tiverton. There are 6 Bruce county pupils attending Clifford Continuation School, where the cost is 56.06c per pupil day, one pupil at Goderich at 49.44c, 32 at Hanover at 51.53c, 12 at Owen Sound at 43.25c, and 11 at Wiarton at 37.18c.

In other words, Bruce county pupils spent 79,325½ days at the various schools, and the total cost was $35,717.48, making an average cost to the county per pupil day of 44.744 cents. To emphasize this averaging of the cost, the report of the Bruce county education committee says: "Under the Schools Act, 50 per cent. of the cost is payable by the municipalities, in proportion to their respective pupil day attendance computed at the average cost of 44.744 cents per day."

The question first arose when the Markdale Standard said the Grey county committee was not justified in averaging the cost for the whole county and it wondered" how the committee has been able to "get away with" such an interpretation of the act. However, as Reeve D. J. MacDonald of Bentinck pointed out in his letter to The Enterprise last week, the Grey County Committee had advice from the Department of Education in formulating its policy, and, since Bruce county follows the same procedure, it would seem to be incumbent upon the Markdale paper to substantiate its claim that the cost is not to be averaged, or else withdraw its allegations against the Grey committee.

Our readers, however, will be able to understand why some municipalities would like to see their educational costs based on the per day cost of the school which their pupils attend. Tara Continuation School has the lowest cost per day of any school in the county, at a shade less than 25c per day, while Tiverton is high at over 68c. Among the high schools, Lucknow is low at a shade over 26c, and Port Elgin is high at 48½c.

Take, for example, the township of Arran. Its pupils had an attendance of 7,761 days, and the 50 per cent. cost at an average of 44.744c was $1,736.31. If it had been charged according to the cost of the different schools, it would have paid as follows;

Pupils	School	Days	Per Day	Total
8	Chesley	1012	45.32c	458.80
5	Port Elgin	837	48.54c	407.94
4	Allenford	447	42.68c	291.07
5	Paisley	634	41.12c	260.81
24	Tara	4031	24.52c	967.94
1	Hanover	00	51.53c	51.53
2	Owen Sound	136	43.25c	30.45
3	Owen Sound	467	43.00c	224.15
52		7,764		$2,661.89

We doubt if there is another township in the county whose pupils attend as many different schools as do Arran pupils, and yet, although 24 of the 52 pupils attend the Tara school, where the cost per day is lowest in the county, the other 28 attend more expensive schools, and so, if Arran were charged according to the above scale, it would pay half of $2,661, or $1,330, instead of $1,730, which is not a tremendous difference. If all the Arran pupils went to Tara, the cost would be considerably less.

Manifestly, some townships would pay more and some would pay less if the cost was not averaged. Port Elgin has the highest rate because it built a new high school, and we fancy the Chesley rate will be higher next year when the full levy is made on the basis of the addition built to the local school. There comes a time when new schools have to be built, and it would be unfair to charge Arran, Brant and Elderslie pupils more because of such an incidence.

Some farmers live on a paved road but they pay no more for a car license than others who are too miles from pavement and may not be able to use their cars for several months of the year. The world is full of seeming inequalities. After all, it may not be so very unfair that the cost of educating county pupils is averaged. Why penalize the farmers of Bruce and Kincardine townships because the cost per pupil day is 68c in Tiverton, where, it would only be 25c if they lived near Tara?

The editorial above, which appeared in last week's issue of the Chesley Enterprise, is interesting in view of the fact that Bruce County has followed Grey County's lead in dealing with assessing High School claims for maintenance to the various municipalities. It will be noted that no argument based on this fact is used to convince the reader that Grey County Education is correct.

SHOP IN MARKDALE

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Thanks To Local I.O.O.F. From Overseas Soldiers

Somewhere in England,
Nov. 28, 1940.

Saugeen Lodge No. 327,
I.O.O.F.,
Markdale, Ont.

Dear Sir,—

Just a card to let you know I've received the second carton of smokes from your Lodge. I thank you and the citizens of Markdale for what you are doing for the boys over here.

Thanking you again, I remain

Sincerely yours,
Pte. L. J. McGinnis,

England, Dec. 9th, 1940

Secretary Saugeen Lodge,
No. 327, I. O. O. F.:

Thanks a lot for the cigarettes. They are swell to get over here. I will drop a line and tell you a little about things over here. Everything is going fine although it gets a little noisy at night. We can take it.

Again thanking you for the cigarettes

Mitt. Burnside.

England, Nov. 26, 1940

Saugeen Lodge, I.O.O.F.

Dear Sirs,—Just a line to say I received your most welcome cigarettes. Thanks a million for them. I hope the other boys who receive them appreciate them as much as I do. All is well.

Spr. W. Banks.

Somewhere in England.
December 2nd.

Dear Sir,—

I received your second carton of Sweet Caporals to-day. I wish to thank the Lodge and the Village of Markdale for sending them.

I wish you all a Merry Christmas and a prosperous New Year.

Pte. Dixon.

MARKDALE
Farmers' Co-Operative
PHONE 44

SPECIALS — Week of Jan. 10th to Jan. 16th

Angler and Red Rose Salmon 2 tins for	29c	Oranges, good size	doz. 30c
Golden Spray Cheese 2 pkgs. for	29c	Country Kist Peas 2 tins for	19c
Ready Cut Macaroni 2 lbs. for	9c	P