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 Lump and Egg Sizes.
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Of Misses' and Ladies' Flannel Dresses.
 AT SALE PRICES.

BENT'S

DUTHIE LOTS ARE DISCUSSED

Court of Revision Hears Argument for Reduction of Assessment

COMPROMISE SUGGESTED

Matter Left Over For Further Consideration Until Next Week

W. E. Williams of Williams, Manson & Gonzales, appeared before the civic court of revision yesterday afternoon asking for a reduction in the total valuation of \$336,885 placed in the assessment roll for 1924 on the lots in Sections 3, 4 and 9 now the property of J. F. Duthie, Seattle capitalist, following a bloc purchase from the Grand Trunk Development Co. a short time ago. The appeal was based on the grounds of excessive and inequitable valuation. Mr. Williams' arguments were heard and decision reserved. At the outset, City Solicitor Jones objected to the appeal as Mr. Duthie's name was not actually on the assessment roll and therefore he had no status. Mr. Williams said he could give evidence that Mr. Duthie had bought the property in question and conveyance had been registered. Mr. Jones stated that this had been on January 5 after the roll had been returned. Mr. Williams felt that as Mr. Duthie would be affected he should have status. Mr. Jones declared the court had no jurisdiction. It was finally agreed, however, to go on with the case.

Paid \$25,000

Mr. Williams stated that he represented Mr. Duthie and not the Grand Trunk Pacific Development Co. A year ago the property in question had been advertised by the latter company for sale at \$15 a lot. There had been no takers and finally Mr. Duthie had bought the lots. He had paid \$25,000 for them. There were 3,389 lots which meant an average purchase price of \$7.47 per lot. He believed that Mr. Duthie had paid all the lots were worth. So must the development company have felt. It was true that the company was winding up but it had not been compelled to sell. It was a case of a willing seller and willing purchaser. Mr. Williams submitted that the actual consideration of the sale should be taken as a fair value of the property. Now and for some time in the future it was likely that the lots could not be disposed of. The city could not stand their being put on the market for at least ten years he thought. On the point of inequitable assessment, Mr. Williams referred to lots in Section 1. To establish this point he pointed to a corner lot on Third Avenue recently purchased by Dybhavn & Hanson. The purchase price had been \$20,000 and

SKEENA LAND DISTRICT OF QUEEN CHARLOTTE ISLANDS.
 Take Notice that I, Arthur Robertson, of Port Clements, British Columbia, intend to apply for a lease over the following described lands: Commencing at a post planted at the northwest corner of Lot 236 north coast of Graham Island; thence 100 chains westerly; thence five chains northerly, to low water mark; thence 100 chains easterly along low water mark; thence five chains southerly to point of commencement, containing forty acres, more or less.
 Located January 10th, 1924.
 ARTHUR ROBERTSON.

LAND ACT.

Notice of Intention to Apply to Lease Land.
 In Skeena Land District, Recording District of Coast, and situated on Zayas Island.
 Take Notice that George Kerr, occupation butcher, of Prince Rupert, B.C., intends to apply for permission to lease the following described lands: Commencing at a post planted about four chains north of Jacinto Point on Zayas Island; thence following the sinuosities of the shore line at high water mark around the island and returning to point of commencement, and containing 3,000 acres, more or less.
 GEORGE KERR, Name of applicant.
 HOMER K. FREEMAN, Agent.

IN PROBATE. IN THE SUPREME COURT OF BRITISH COLUMBIA.

In the Matter of the Administration Act, and in the Matter of the Estate of H. G. Fletcher, deceased, Intestate.
 TAKE NOTICE, that I was appointed Administrator of the Estate of H. G. Fletcher, deceased, and all parties having claims against the said Estate, are hereby required to furnish same, properly verified, to me on or before the 7th day of March, A.D. 1924, and all parties indebted to the Estate are required to pay the amount of their indebtedness to me, forthwith.
 THOMAS W. HERNE, Official Administrator, Prince Rupert, B.C.

IN PROBATE. IN THE SUPREME COURT OF BRITISH COLUMBIA.

In the Matter of the Administration Act, and in the Matter of the Estate of John Ambuth, deceased, Intestate.
 TAKE NOTICE, that I was appointed Administrator of the Estate of John Ambuth, deceased, and all parties having claims against the said Estate, are hereby required to furnish same, properly verified, to me on or before the 7th day of March, A.D. 1924, and all parties indebted to the Estate are required to pay the amount of their indebtedness to me, forthwith.
 THOMAS W. HERNE, Official Administrator, Prince Rupert, B.C.

HEART WAS SO BAD HAD TO SIT UP IN BED

Mrs. O. E. Fitzgerald, 166 Ross St., St. Thomas, Ont., writes:—"In the Fall of 1921, I was taken ill with my heart, but did not pay much attention to it. I kept on with my household duties, but seemed to become worse and worse, and finally had to call in a doctor. He said I was all run down and was a nervous wreck. I had a severe pain in my chest which would move over to my heart and it became so bad I could not lie down, as when I did I had such a smothering feeling I would have to sit up in bed till it passed away.

I tried several remedies, but with no good results. Finally, I was induced to try Milburn's Heart and Nerve Pills. I took 7 boxes, and I am now as well as I was 20 years ago, and I am now 65 years old."

Milburn's Heart and Nerve Pills are sold in a box at all druggists or dealers, or mailed direct on receipt of price by The T. Milburn Co., Limited, Toronto, Ont.

the assessed value was \$25,000. Here the assessed value was 25 per cent higher than the purchase price. In Mr. Duthie's case the assessed value was 1300 per cent higher than the purchase price.

Wanted to Clean up

Ald. Collart was not inclined to agree with Mr. Williams' argument. Because it was necessary under stress of circumstances for lots to be sold at a sacrifice, did not mean that the selling price should be taken as the fair value.

Mayor Newton was of the opinion that the development company had wanted to clean up and get clear. This had been indicated when they had offered these lots to the city last year at \$1.00 each. By selling to Mr. Duthie, the company was merely carrying out its intention of that time.

Mr. Williams thought the offer made to the city was in the form of a bluff to get lower assessment and probably was not bona fide.

It had been made in writing. Mr. Jones reminded. Therefore, the company might have had to accept the price from the city if it had seen fit to purchase. Mr. Williams admitted.

Suggested 25 Per Cent

The lots may have been sold too cheap, Mr. Williams said, but an assessment of thirteen times the purchase price was ridiculous. There should be a reduction of at least 25 per cent this year. In Section 1 there was an immediate chance of turnover, Mr. Williams said, and moreover inside problems might readily be made revenue bearing. There was no such chance in Sections 3, 4 and 9. In making his roll, the assessor had not graduated down in values fast enough as he worked towards the outside sections after starting from his Section 1 centre. The same argument might be applied to Sections 7 and 8 as he was using in Section 9, Mr. Williams said.

Mayor Newton expressed the opinion that with sudden development of the city chances might be better in Section 9 to make large returns than in Section 1. Mr. Williams did not agree with this.

Personally he would rather invest in Section 1. Paying of taxes on outside property awaiting the suitable time to dispose of them might run into fabulous sums.

Knew What Was Doing

Ald. Collart thought that as a business man Mr. Duthie must have known what he was doing in buying the lots. It almost looked as if Mr. Duthie calculated he would make better returns on Section 9 property than Section 1. Mayor Newton opined.

One case was a safe proposition and the other a long shot gamble. Mr. Williams declared. Different sorts of investments appealed to different people.

The court pointed to reductions that had been made last year and Ald. Collart asked Mr. Williams if he thought the property was worth less this year than last when the average value had been set at \$45 by a judge.

This year the value had been established by a sale. Mr. Williams said. Last year it had not been.

The question then came up as to the registered sale price having been \$10 a lot or a total of something over \$33,000, while Mr. Williams said the actual price had been \$25,000. Mr. Williams said that the figure \$10 a lot had been registered for convenience.

Mr. Williams asked for a reduction on the principle of British fair play even if the transaction had not been registered until January 5. Mr. Jones said he had not intended to put Mr. Williams out of court on that point.

Suggested Compromise

Mayor Newton inquired if Mr. Williams would be prepared to

accept a reduction in assessment of 15 per cent. Mr. Williams said he had been instructed to obtain a reduction of 25 per cent and before accepting any other offer would have to submit it to his principal. Mr. Duthie had confidence in the city and would not be surprised to see him buy in Section 1. He had made money in Northern B.C. and it was his desire to reinvest it here if he could see any fair chance of return.

Ald. Collart reminded Mayor Newton that in speaking of reduction he was only talking for himself and not for the court as a whole.

Mayor Newton was in favor of compromising with Mr. Duthie. This was his first investment here and he would, like to see harmony between him and the city on this occasion. He would not like to see a County Court contest at the very outset.

Mr. Williams pointed out that the purchase price had been \$25,000. On the present basis, Mr. Duthie would have to pay \$11,000 in taxes in one year.

No Right to Bargain

Ald. Collart thought the court of revision had no right to bargain. Actual values had to be taken, City Solicitor Jones declared.

The case was finally left for the court to go more fully into, and adjournment was taken until 3 o'clock Monday afternoon.

GIRLS' AUXILIARY OF ANGLICAN CHURCH MAKE PRESENTATION

Mrs. Bone, Who is Leaving on Extended Holiday to Europe, Remembered by Her Girls

On Tuesday evening the Girls' Auxiliary of the St. Andrew's Anglican Church carried out a surprise on their president, Mrs. D. W. Bone, who is leaving this week on an extended holiday to the Old Country. They invaded her flat on Second Ave. and made an informal presentation of a little gift which they had purchased for the occasion. Refreshments were served and a jolly evening was spent before the young folks left for their homes. Mrs. Bone has been president of the auxiliary for some time and the presentation was in appreciation of the work she has done and the interest she has taken in them.

PREPARING TO SHIP ALASKAN COAL OUT TO PORTS ON THE PACIFIC

KETCHIKAN, Feb. 14.—Information from the north indicates that the Evans Jones coal company, operating near Anchorage, will buy a special freighter for their own use.

Oscar Anderson, who went through here on the last south-bound trip of the Victoria, is to handle the deal.

While in the south he will look over any vessels that happen to be in the market in the Pacific coast ports. Anderson is president and principal stockholder of the company, and he feels that it will pay them to have their own vessel taking the coal out to the states.

According to present plans the vessel, when bought, will run on the outside direct from Pacific coast ports to Anchorage, bringing general freight for that port and carrying coal exclusively on the return voyage. Passenger space will not be provided for.

WRIGLEYS

after every meal
 Cleanses mouth and teeth and aids digestion. Relieves that over-eaten feeling and acid mouth.
 Its 1-a-2-1-a-2-g flavor satisfies the craving for sweets.
 Wrigley's is double value in the benefit and pleasure it provides.
 Sealed in its Parity Package.



FARMERS CAUSE BANKS TO FAIL IN STATES

Large Numbers of Tillers of Soil are Insolvent According to Statistics

MINNEAPOLIS, Feb. 14.—(By Canadian Press)—The sudden failure of a number of banks in South Dakota has been due partly to attempts to farm non-agricultural lands and partly to an excess of banks.

South Dakota in many respects is the most prosperous of the northwest states. The northwestern grain area has 388,342 farms embracing 72,250,000 acres. In diversified sections agricultural distress is less than in grain areas. A survey of the circumstances and conditions of 203,040 farmers in the grain area, made recently by the Federal Reserve Bank of Minneapolis discloses that of the total number 5,388 are bankrupt or being foreclosed; 1959 have abandoned their farms and 9,302 are so involved as to be in imminent danger of bankruptcy. The per centage of failures in South Dakota was 9.2. The per centage for other northwestern states is as follows: Montana, 17.7 per cent; North Dakota, 10.5 per cent; Northwestern Wisconsin, 3 per cent; Minnesota, 3.7 per cent; South Dakota, 7.3 per cent, and North Michigan 2.8 per cent.

Colonization Blamed

The reason for the radical drop in the per centage of failures in North Dakota as compared with Montana, and in Minnesota as compared with either of the Dakotas, is Montana's unwise colonization methods, of attempts to farm non-agricultural and marginal lands, and of results that were inevitable after a period of years had clearly demonstrated the moderate pro-

ability of success upon unsuitable land and under adverse conditions.

These farm troubles marked by a general decline in prices of agricultural products compared with cost of what farmers must buy, and poor crops last year in some places, deflated land values and general depression caused the banking difficulties.

IRISH POPULATION SHOWS AN INCREASE

DUBLIN, Feb. 14.—An official return puts the estimated population of the Free State at the middle of 1923 at 3,165,000. These figures are approximate, but they show an increase in the population in ten years of more than 30,000.

If you find you cannot get the daily News regularly, call in and subscribe for it and have it delivered to your home.

IN PROBATE. IN THE SUPREME COURT OF BRITISH COLUMBIA.

In the Matter of the Administration Act, and in the Matter of the Estate of George S. Fitzmaurice, deceased, Intestate.
 TAKE NOTICE, that I was appointed Administrator of the Estate of George S. Fitzmaurice, deceased, and all parties having claims against the said Estate, are hereby required to furnish same, properly verified, to me on or before the 8th day of March, A.D. 1924, and all parties indebted to the Estate are required to pay the amount of their indebtedness to me, forthwith.
 THOMAS W. HERNE, Official Administrator, Prince Rupert, B.C.
 Dated this 8th day of February, 1924.

LAND ACT.

Notice of Intention to Apply to Lease Land
 In Range 4, Skeena Land District, Recording District of Coast.
 Take Notice that Charles S. Murphy, of Prince Rupert, B.C., occupation Engineer, intends to apply for permission to lease the following described lands: Commencing at a post planted at the most southeasterly point on Channel Island, near the mouth of Gardner Canal; thence following the sinuosities of the shore line at high water mark around the island, returning to point of commencement, and containing seven hundred acres, more or less.
 CHARLES S. MURPHY, Name of Applicant.
 J. SAM JOHNSON, Agent.
 Dated November 27th, 1923.

WOODCOCK DAIRIES LIMITED

Starting February 1,
 The Woodcock Dairies Ltd. will take over the business of the Prince Rupert Dairy, delivering milk and cream direct from the farm at Woodcock to the Prince Rupert homes.
 All our cows have passed the most rigid tests as to health, etc., and are living under natural conditions, ensuring our customers getting a first class product.
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