

No 9 JANUARY-FEBRUARY, 1923

GUARANTEEN CIRCUITATION 30,000

POINTS ON TAXATION.

By "ECONOMIST."

CRAMPERS of Commerce and similar bodies have recently been engageding a reduction of taxation, urging that unemployment cannot be solved except by "redicing industry of the crashing borden" it has to pay. Eighten borden it has to pay. Lighten borden it has to pay. Lighten borden it has to pay. Lighten borden it has to pay the containing will be chaesar, people will be able to buy, and unemployment will cause. Now this, of course, is in the main a cleanad for 's ownedings' of the income tax," or, in other words, a reduction in tax, "or, in other words, a reduction in example." Some income tax Darriger-alay way. Some income tax Darriger-alay way. CHAMBERS of Commerce and similar pay. Some income tax payers—say those with incomes of not more than those with incomes of not more than f500 a year-ought to liave some relief. But a much more pressing need is the lessening of truxtion, not on income, but on the food we must have, and the things we nearly all of us buy. It cannot be made too clear that a married cannot be made too clear that a married man does not pay income tax at all unless he has at least £250 a year—say, £5 a week. On the other hand, however low a man's wage is, he must have at least sugar, ten, cocca, and matches; and may reasonably want tobacco and entertainments occusionally

tobacco and entertainments occasionally also. All these (and, of course, beer i] are taxed—not lightly either. As both rich and poor buy these things, is it not much better to lessen the tax on them rather than on income? Yet as long as we have class-government, income tax will be reduced before the taxes on food and the simple and common comforts of life.

BOY WHY HAVE WE SOCIE ENORMOR
TAXATION?

The "Daily Mail" falls over itself in its haste to explain that it is all owing to "Government wastejulpess." Get nd of the impets; cut down the spenn-thrift departments, any this penny-catalogue oracle! It has not noticed, of course, that every temporary clerk sucked is another addition to the army of the unemployed, the net result being that instead of receiving a wage for w toe unemployed, the net result being that instead of receiving a wage for doing something that may have been really useful he will get a dole for doing nothing at all!

And as Boards of Guardians haven't the face to a

And as Boards of Guardians novent the face to nake men to accept a weekly gift in return for nothing at all that is us low in amount as some men get for a whole week's work, it may ultimately dawn on even the "Daily Mail" that discharging men is not necessarily

The civil servant on £500 a year is paid by the people to do a social service: the man with the case 'takes a job with a princely salary, and is also paid by the poople in the price they pay for what his Company sells to them.

Tim: CURRENT BUDGET
gives the following interesting figures,
which ought to make the reason very
plain indeed as to why we heavy
taxation:— THE CURRENT BUDGET

Cost of Upkeep of National Debt 335,000,000
Ariny, Navy, and Air Force 138,000,000
Civil Services 317,000,000
Cost of Post Office, Inland
Revenue Department,
&c. 65

Sundry Items . £910,000,000 Obviously, there are only

where a very considerable saving can be made; that is, in the first and third. The Budget of 1914 is very illuminating, as, witness the summary of it given Cost of Upkeep and Part Repayment of National Debt

Civil Services Cost of Post Office, Inland Revenue, &c. Sundry Items £197,000,000

The money required by the Government is four-und-shalf times as much this year as it was in 1941. But the cost of keeping the National Debt in existence is neventeen times what it was in 1941. It is now, as a matter of cold and startling fact, equal to more than one-third of the Budget total! To pay the gigantic sum of £335,000,000 requires the whole proceeds of the income and super taxes combined!

THE CAUSES OF UNEMPLOYMENT Time Causes or Unmarracyment.
One of the two great v. as of present
-unemployment is the taxation mide in creasing by the interest on debt;
taxation which all pay, down to the
taxation which all pay, down to the
"Interest on War Loan," very largely
to the well-to-do. It has had, and
still has, a very gent effect in making
the unequal distribution of income more
unequal still. We have had one

parallel, and one only, in British history; that was in the years following the Napoleonic Wars (1793-1815). The cost of the war debt was then saddled on the backs of the peasantry and the indus-trialists by the favourite dodge of a tax on goods. How widespread the net tax on goods. How widespread the net-of the tax-gatherer was cast is evi-denced by the writings of a famous wit and divine, Dr. Sidney Smith, from which the following extract is taken—as a lesson and a warning! The quotation is taken from the "Edinburgh Review" of 1810:—

HOW THE NATIONAL DEST WAS KEPT ALIVE AND HEALTHY " Permit me to inform you, my fri

"Permit me to inform you, my friends, what are the consequences of being too found of glory. Taxes upon every article which eathers into the mouth, or cowers the book, or is placed under the foot; to oce, heir, flee, isself, or taxe; taxes upon warmth, light, and locomotion; taxes on everything on earth and the waters under the earth; on everything that comes from a given a first that comes from already of its given at that comes from abready or is given at that comes from abroad or is given at home; taxes on the raw material; taxes on every fresh value that is added to it by the industry of man; taxes on the sauce which parapers man; appetite, and the drag which restores iam to health; on the ermine which decentes the judge and the rope which hangs the criminal; on the poor man's salt and the rich man's spice; on the brass nails of the collin and the ribbons of the bride —at bed or board we must pay taxes.

"The schoolboy whips his taxed top

the youth managas his taxed horse with a taxed borse with a taxed bridle on a taxed road; and the dying Englishman, pouring his mediciae which has poid 7 per cent. Into a spoon that has pid 7 per cent. Into a spoon that has pid 7 per cent. Into a spoon that has pid 7 per cent. Into a spoon that has pid 7 per cent. Into a spoon that has pid 7 per cent. Into a spoon to the pid for the pid

we are carrying our present in a very similar way.

IN 1923 Wecannowsay, even to those who have "If you have to be at work early in the morning, the American alarm clock you buy will cost one-third of its price the norms; the American sharm clock the norms; the American sharm clock in the control of the state of the st

ison bet Neet Your innotes, and your focusy many many in the property of the p

IN SHORT You cannot avoid heavy and absurd taxation if you are to live at all, unless you find out that you are taxed so highly, and then determine to end it by ending the named charge on the National Deb. You ought to have done it four years ago, but a beginning now will save you a good deal later on i

In replying to advertiseme

gallon in tax !

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ETC., ETC.

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COMMITTEES AND SUB-COMMITTEES OF

The October to the Lebour group upon the Colonia to the Lebour group on the Committee, has not been accreased, the number of sepressibilities of the chief committee of sepressibilities of the first first

BURNHAM SCALE OF SALARIES

BURSHAM SCAIL OF SALGHAM
The Bursham committee's proposals
having been obspeted by the countl
the increases in salaries were endorset
by the council.
Efforts to ferminate the arrangements
locally were unsuccessful, the agreement
having been astionally arranged.
The recent revision, resulting in a reduction by 5 per cent., was arrived at by rational and mutual agreement, which is the correct procedure.

NEED FOR VIGILANCE NEED FOR VERLANCE.

There is, however, need for virilance in regard to education in Cosmoll Schools, to ensure that consonies are not effected in such a way so will result in archelars not receiving the requisite standard of education, due to insufficient teachers. Also to classes being enlarged beyond the number which can be adequately tanget.

ELECTRIC PITTINGS

An agreement has been entered into between the Corporation and the Electrical Contractors' Association (Sheffield branch), which provides a scheme for the sale of fittings. The Corporation are not empowed by Act of Parliament to sell, except through a contractor currying on bendezes independently of the Corporation.

the Corporation.
The Corporation will purchase, provide essensing standards, he repossible studies of the control of the contr

period to the partial period of the partial period of the partial property of the property of the property of the partial period of

SINGLE FARES TO LODGE MOOR

Relatives of patients in the "dan-gerously ill" section at Lodge Moor Fever Hoopstal, who may be in reduced. stances, can obtain the sametion of the medical office, on their netice to attend the hospital, entitling that to perform the journey to and from the hospital by motor bus at the single law.

OPEN SPACE AND PLAYGROUNE Councillor Bancroft's resolution was adopted, requesting the Parks Committee to consider the desirability of the Council to consider the desirability of the Council purchasing about twenty-three acres of land, known as Watson's First, Shireckife-lane, as an open space and playground for the children in the Neepeend district.

CURARANCE OF INSANIYARY ARE CLILENTE OF INSANTARY AREA.

Providing the Government will accept the whole of the responsibility for scheme for Chernaco of insantary access in the city, involving an annual loss of not less than £2,000, the Council have proposed of schemes being prepared involving a further annual loss of £2,000, on the understanding to £2,000, on the understanding for £2,000, on the understanding the formatter annual form.

TOPICS MUNICIPAL TOPICS. MUNICHT ALL BY COUNCILOR T. H. WATKINS. BY COUNCILOR T. H. WATKINS. BY COUNCILOR T. H. WATKINS.

\$200,000 LOAN TO SHEVETILD

GUARDIANS.

The sum of £00,000 has been ndvanced to the Sheffield Guardians on mortgage by the Corporation.

RELIEF INQUERY. It has transpired that the recent inquiry into Poor-Law administration of relief of the Shedield Guardians was control owing to the abnormal ex-cenditure, which is solely due to the boormal number of unemployed in

Shefield. The comments under meath by meath in these comments under meatric and the confortunate lack of trade prevailing in Sheffield, and the consequent effect upon annaingal and Poor-Law expenditure, have been sailly borne out by evidence during the insentire.

inquiry.

It was admitted that the Shriffield
Grandians have a celt of over
£1,000,000 'Thin does not decide the
£1,000,000 'Thin does not decide the
dated that Exclassif Controlling, which
is relatively less than that of the Shelsled Grandians, whose area, however,
computes the chief industrial part of
the city, and by far the largest section
of those suffering by lack of employment. RATE ARREADS.

It transpired the amount of rate arrears outstanding had increased each half-year during the petiod of trade depression, and the total now amounts to fee a fee. to £243,762, or some 40,000 rates in

In addition, there is decreased revenue from municipal, in addition to other trading concerns in the city. DRASTIC ECONOMIES

The only seggettic put forward on behalf of the industrial concerns of the city, was to reduce scales of relief by 108, below trade union rates of pay, irrespective of the variations in such

This is utterly impracticable and cannot possibly be entertained. ADEQUATE MAINTENANCE.

Absquare Maintexance.

Falling the revival in trade, or the offer of employment at rates of pay to maintain a reasonable standard of life, the Gandians have no alternative but to grant relief that will be fully adequate.

GRANTS IN AID.

GAMPE IN ADD.

The problem is too, hepe to be dealt with locally, by local rates, as the cost with steally, by local rates, as the cost will admine the cost of the steal rate and industry, the steal rate and industry will admine the steal with on a smallenal responsibility and in the future by schemes of imployment authoral in character, the cest wholly borne by the national enchanater, the cest wholly borne by the national enchanater.

LITTLE THEATRE, Owlard Street, Shellide, Mind Så is March 104, GOOD FRIDAY. CATHLEEN HI HOULIHAN. (4) de print Emple plementes el tradas un little en little School et la laje entre entre l

A WOMAN OF NO IMPORTANCE.
OSCIE TILLE. COCKE THERE.

(The County of Ones Will') continue over more builtings and only discharge from The Importance of Being Essent).

First Takes, S. Guilleting Task. Rook of These Veraliers involved for man play at The Light Plants during the 1923 to enterpol of Mores. When Published Is force Vention off in sectionally dis for debts for S. Method at 2.30.



ALL FOR EACH DI A COMMENTE OF COMMENT AND RECORD COMMUNICAL

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THE THE PARTY OF T

LABOUR'S GROWING FOWN.

PART COOPERATION MUST PLAY. By "Donon."

A New Force. and based on those we placed there by a manufacture for the state of t

A New Force,
That country is room face to feet with
a new Farlamentary force. Labour
Earlamentary force. Labour
Earlamentary force. Labour
Earlamentary force for the congrating more and more table. The
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getting more and more table. The
state is more important, it has been
getting more and more table. The
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table for the Coopening
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to the party, including fore of the Coopening
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work of the community of the community
will be flying over the House of
Community. A New Posco, intry is now face to face with force. Labour

Labour's Fitness To Govern. Libour's Filness To Govern.

I know there is always the risk of a set-back. That depends to some extent on, how the present Parliamentary that the present parliamentary and the present parliamentary frame legislation of the present parliament frame legislation of the present parliament present the present parliament present parliament present parliament parliam

Still a Majority Against Us. Still a Majority Against Us.

In the Conservative mals alone,
there are 348 members against its 142.
Even if the other parties were with it—
the National Liberals, the Independent
Liberals, the single Communist; and
the few mixedianeous groups—Mr.
Bonar Law would still have a majority
of 76. This means that a great numfor the still result of the still result of the
most the Liberal Party can do is to protest.

tent to the control of Perilament.

Cooperators sill two a little shade ling up. A knowledge of the present school of the cooperator with the control of the cooperator would be control of the cooperator would be cooperator would be cooperator would be cooperator would be control of the cooperator would be compared to the cooperator would be compared to the cooperator would be compared to the cooperator would be control of the community and the comments of the community and the compared to the community and the compared to the community and the compared to the community of th Vested Interests in Parliament. sixty of those directors are of firms associated to the Federation of British Industries, which, by the way, has now a membership of over 5,000 firms. As many as eighty-nine M.P.'s are direc-tors of banking, insurance, and finan-cial concerns. Thirty-eight members are leaders of shipbullding and engineering companies, and ever-thirteen are directors of oil interests.

Who Places Them in Power?

and boose of labour are placed there by labour itself, including working-class labour itself, including working-class usembers of co-operative societies. We have a deal yet to learn. One loopes that the growing children will at least have more some than place their saveleness and place more perative business, and place their working of the place their working thei

us, but who lumph at cooperative itims and ideals and make sport of the claims and make and ideals and make sport of the claims. There are its directors of companies in the mer Blease, but not a single for the companies of the

Labour and Co-operation. Libour and Co-operation.

What I want to point out, however, is that it is important the people should realise the forces of reaction and of anti-Labour are still too powerful for us. We must increase our strength. We

unieve that the success already attained will have a great moral effect on the masses, and particularly on the rank and file of co-operative, also on co-operative leaders. They must now see they will have to make up their minds in future, whether politically, they are future, whether politically, they are sing to be with the chpitulists or with abour and Co-operation. Whatever Labour and Co-operation. Whatever reasons there may have been in the past for licking the lands of capitalism and anti-co-operations at the political control of the past of t opposition made up of directors of private companies, exploiting finan-ciers, profiteering bankers, greedy oil kings, and controllers of insurance com-panies who rook in vast fortunes even from workers who sometimes become too poor to keep up their premiums. Surely this is a sight too ludicrous to contemplate.
The Meral.

The bigger Labour force in Parlia-ment is a warning. Perhaps it is a warning that co-operators, combining for a common social, economic, and for a common social, economic, and business purpose, must cease to run with the hare and hunt with the hounds. Against the combinations of private and syndicated capitalism, the compension, at least, will preview the necessity of making their politics compatible with the intens and principle of co-operation. Party politics has been a curse to the workers. Every wise must need women would textly fluctuations and woman would textly fluctuation of the control of the con

And as the greater part of the twenty-one million voters in this country are of the working-class, these makers of money out of the strength and health

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MEN'S BOX CALF DERBY BOOT, DriPed Sole,
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BOXS DriPed Seles, No. 289: 11 to 1,
1311: 2 and 3, 139: 4 and 5, 1511: No.
275: 11 to 1, 128: 2 a. 3, 13(11: 4 to 5, 14)6.

These Goods are Co-operative Make, and are the Value Co-operators should secure

gammannan and a same and a same and a same and a same a sa A. V. ALEXANDER'S VISIT.

HILLSBOROUGH'S NEW MEMBER GIVES AN ACCOUNT OF HIS STEWARDSHIP.

SPLENDID RECEPTION.

MR. A. V. ALEXANDER, M.P., visited lithorough on January 12th, 13th, of 14th, and addressed crowded was received with spephase.

Hillshermegh on January 14th, 13th, 18th, 18th,

UNEMPLOYMENT.

UNBAREOUTENT.

Dealing in dealth with unemployment, he stated that the Labour Party had raised the matter time and again during the brief session, and endeavoured stated that the control of the control THE GUARDIANS' INQUIRY.

The GUARDLASS 'SQUIEK'.

He asserted further that the inquiry
by the Ministry of Realth into the
Constitution of the Constitut could not solve this problem; nor could the City Council. It was a national problem—a problem that would never be solved under the capitalist system. Labour's policy was Work or mainten-ance. They had not moved from that position, nor would they crease to advo-cate it on every possible occasion.

cate it on every possible occasion.

Dealing with the relief schemes of road making, he asserted that there ought to be no difference in unskilled labour between the men who did this work as relief work and the men who did work as a regular job. "The man who does the graft should get the pay," and Alexander,

The control of the co

argunted, at Veranlies, and once mirried on by the Custions and now the mirried on the Louisine and now the mirried on the Louisine and now the Committee Butter moved the scale and the Selfidid Cooperative Party mousing cheers for the Charleson, and Actandre, and the other repeates. A committee of the Charleson, and the Charleson and the Charleson, and the Charleson and the Charleson and the Charleson, and the Charleson and the Char

PENSIONS CASE. In replying to advertisements mention
His statement of scandalous treat. the "Sheffield Co-operator."

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CK WORKS, KETTERING

Sheffield Cocoperafor.

JANUARY and FEBRUARY, 1913

NEUTRALITY.

"No more effective method of secus-ing the triamph of exy came has yet been found than a straighternard, typerus campbing by a party had meane basiness. Abstract resolutions at non-party subtrients here in-terests, but they get "no formation." "Sheffined Independent." Lender, April 25th, 1922.

April 18th, 1921.

"No one has may right to stand by a ranch a fine and may find." I will have a ranch a fine and have the standard position as low manufacturable, let these people after in their own pine. If we then take one stall decree to lease our reproce, the surper of own fellow-one, and the aphreness of dismission of the aphreness of the standard providing at The Bishop on Conference at the Custers' Hall, January 24th, 1923.

Faces the Press on one hand, and the Church on the other, we are invited to take our polities seriously. We have said this all along, whilst our opposaid this all along, whilst our oppo-nents, never professing to attack our movement on its trading side, have re-iterated the necessity of sentrality in politics. As a matter of fact, political neutrality in those days is impossible, particularly when dealing with such a large and comprehensive organisation

large and comprehensive expansation as the co-operative movement;
Not only does politics eather late over detail of our lives as individuals, over the control of the contr

ally opposed.

Small wonder then that we should be hampered as a movement in every step we take to secure representatives for we take to secure representatives the contractive of contractive and contractive before. One would not said the open stitucts. One would not said the open stitucts of the contractive before the contractive

industries and the imporoffer montaines and use importanement of the great mass of our members. Furthermore, the unfortunate part about the professedly neutral person is that he is used by opposing political

out the professedly nestral person is at he is used by opposing political ribes; to his credit be it said that in any cases he is unwritingly used in its way. But the fact remains that the corp's clothing of neutrality often records are not as a second of a super-turbulent person of the con-cept of the con-trapalogue of the con-trapalogue of the con-putation of the con-putation of the fact that one-per-son is its most con-has anokened to the fact that co-opera-tion is its most potent enemy; and when capitalism is on the defense, purity of methods is not considered. Thus impo-cent people who are out for "tran-quillty" become casy victims to the skilled political organisers of the capi-

let system.

In the system our members appreciate the ct or not, the truth is that our opponits see the necessity of political time, and have taken it with such a state of the system o nelse, and have taken it with such a vertication that they very largely mea-police our consensully, through the conversible, so solicities, and factories; indilector, through their control of a power of the control of the conversible, and the control of a power of the control of a power of the control of a control of a power of the control of a control of a power of the control of a control of a power of the control of a control of a power of the control of the control of a power of the control of the control of a power of the control of t

weaths, we amon as these means. The so-called neutral, therefore, is seen to be, at best, a partition person. Under present circumstances it is musically impossible to keep outlier the political area; many of these who pro-

HOME HOWE NOTES.

"PATRICIA."

ORDITION has possed and another year has drawed. What will rogs bring footh? Will the middle that seem to be work-wise and the part of what was the charact up before another Christon or will seed the middle grown was made despair lead steel to the grown was and despair lead steel to the part of the part o

Women in the home are often un-moure of the influence of foreign affairs on their own homes. Ver the working classes of Germany who are heavily taxed and hard worked for low wages to pay for the war, are unconsciously laborate to accommend to encourage unemployment to pay for the encourage unemployment helping to encourage unemployment here. They are too poor to buy from us because of paying for the war, and us because to paying for the war, and we are having to pay so heavily to make them pay that we cannot buy from

Every newspaper has columns on the peace treaties, and still it seems as if all these expensive conferences of states-men bring us no measur to peace. No secoler many give up trying to work We in our country ha

year well. A fine, healthy group of men in the House of Commons who will men in the House of Commons who will not rest until something is done to im-prove trade, and though they will be unable to do yeary much they can show up certain weaknesses, and also the fact that they are there will prevent worse being done. The price of liberty is

What is true of national politics is true of local affairs, and although we know that our country's prosperity is affected by the sufficing of another country, we must not forget the founda-tions of every country lie in the humblest

to its homes.

We want enthusiasm and honour in our homes for the simplest tasks, and we must look to our co-operator, both in the trading and educational scotions, to work out our denies for the highest and best.

and best.

Times see difficult. Many who are pushed for meany and see their little swrings dibbling away are apt to grew limited in oxfolios, like a woman to talk me site couldn't affeed for her meany in the stores to be used prophice, and ton the rectioning of her yard's purchase she had contributed one shiffing and four-peace half-penny.

fess to do so are innecently aiding our

We have paid dearly for the me ot's neutrality in the post. We shall still more dearly if we stand aside

She did not realise what it hight in the end. Of course, she did not let That is where the danger list of the Despair breeds indifference to real edit and the workers' vigiliance this and the workers' vigiliance this of the them the screw is tightened, which we will the constraint of the constraint o

This sees the second in this sees to be seen as the sees of the se one have
The Fascisti idea was or encourage
The Fascisti idea was or encourage
by the unscrupulous class in every as
the in its turn it will cause was

by the unscrupanous case in every but in its turn it will cause a suffering for brute force never adva any righteous cause.

Women in the country should see that we have better that we have better working des organisations, worked on sounder lies than any country in the world

than any country in the world.

Our movements are our Peice al,
guards at home. Let us strengthen in
during the coming year so that our
Christmass we can face yet anoths ye
year with renewed courage bom of the
great achievements of 1933. Let us
work and enthusiasem make great hisp possible.

Through all the long dark night of ma.

The people's cry ascended.

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Think of two million pounds year pouring into Labour Party funds and trade union coffers! The money would come in very handy—in times of unemployment, strike, election.

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And the money would be the least of
it. For with the comership of the press
workers would get the power to present
their goint of view, to state their side,
to make their voice heard, to insist that
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All-remines? Cannot be done?
That is what was said when the workers
proposed to own their own shops and
mills and factories. The first co-operatives were "dreams." But they came

If this thing has been done for ment and matches, bread and boots, why cannot be been for seen and prisated matter, which it is, do not more important the worters about control?

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YOORASHEEMA. A JAPANESE LEGEND FOR CHILDREN.

By MARGARET CARLTON

YOURSHEEMA WAS only a small boy, although he had a long name. He lived anny, many years ago and the coast of Japas, and his father was a fisherman. Yoursheems father as many from a town, and only father with short year of the short, far away from a town, and only a few poor fishermen lived mean the short, far away from a town, and only a few poor fishermen lived mean the short of the short of

only a few poor assertment three starting and analysis of the court of the starting of the st

knew this was only never happen. One day Yoomshoema's father fell ill, and for days there were no fish caught. Yoomshoema's mother cried because and for days there were no fish caught. Yoornsbeams mother cried because they were so poor, and he wanted to help the revy much. So he went down to the water, and pushed the boat in and rowed out to see. He cast the lines and wnited patiently. Then he diew them in. There was only a small fish. Still, it seemed better than nothing, and he was going to analook it, when, and he was going to unlook it. When, and he was going to

unhook it, when:
"Youtsheems, I am only a small fish,
too tiny to be worth much. Please
throw me back, so that I can grow big,
and you shall catth many big ones."
He was so astonished that he let it elip
quickly back into the water. Again he
cast the line, and again he caught only a
"""."] fish.

Voorashoema was really a very kind-hearted little boy, but when the second fish begged to be put back he thought it was saking too much. At last, as it begged so bard, he dropped it back and cast his line again.

cast urs me again.

While writing he made up his mind
that he would keep the next flab, whatere it said. But the third fish was a
small one, and it, like the others, begged
to be thrown back.

to se throws noise.

"No," said Yoomsheems.

"Please," begged the little fish. "You put back my two sisters. If you will put me back we will draw your bout to a wonderful land where there is plenty of management.

verything." So, sadiy, Yourasheema dropped it

back.

It was growing dark over the sex when a wooderful thing happened. The best hopps to move, at first slowly, then quicker and quicker, until the land displayed they seemed to ruch into the darkers, they seemed to ruch into the darkers, but, prepring over manifesterned at first, but, prepring over the state of the darkers, and the three lists during aches, but saw the three lists during aches, but have been followed as if by magic.

At last they came to a beautiful land. total reflowed as if by magic.

At last they came to a beautiful land
where it was sunny and fruit trees grew
and beautiful maideas danced on the
grass, and everybody lived in marble
houses, and where the three fishes turned
into three sides turned

into three sisters and they were the queens of this land.

though occasionally he wondered what though occasionally he wondered what they were doingn't he would like to he the thought he would like to go and see them, but he able to return go and see them, but no green tried have to discande kim, but or guesses tried have to discande kim, but or green tried have to discande kim, but or green to a would do something aspecial. He get in the would do something aspecial. He get into his little boat, and there one of the queens green him an chony but on so account to some it, or he would but on so account to some it, or he would

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stay there for ever, when he saw use ebony box.

"What was in it?" He felt very cunious very souldenly; and, anyhow, it couldn't make any difference whether he opened it or not. He picked it up, It was very light. Probably it was

It was very agen remains compty.

So he took the key which the queen had given him, and opened it.

A little cloud of vapour rose. When it cleared away Foorsakeems felt old and last and his eyes were dim. He could be also that the country of the most these clatter, and where contents of the contents of their box of the contents of the con

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