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SYLVIA'S SLANT

Well, Christmas is over and just when I got used to using 1986 here it is 1987. However, I still have a list of gifts I didn't get or give. Here they are:- Some more Teflon for our Provincial Premier and Prime Minister, because whatever they promise never sticks.

An airline ticket to Washington so Brian can ask Ronnie what to do or give away next. For Cornwall Township a new sign for Township Road 23. How can I tell visitors or delivery people to take 23 when the sign has been blank for over a year a Receipt book for the Dept. of Internal Affairs so they can prove they delivered the 239 passports to Alta Vista Post Office. A one year disqualification for profession athletes who fight instead of playing. A new hairdresser, and dresser for Barbara Frum (or is that Frump) on the National. a law to ban the use of the phrase "At this point in time" from all radio and T.V. A couple of well aimed

con't on pg. 11

CAPE CORAL, Florida. Two lots for sale. 80 x 125. Asking $4,500 each, U.S. funds. 933-5021. 1/20

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FINANCIAL PAGE

CASH AND KIDS: Teaching children the value of money

Very young children love money because the coins are shiny. They enjoy looking at and touching them. As they get a little older, children begin to gain an appreciation for what money can buy them. And for many young children, money is best spent on candy.

Adults have a more sophisticated understanding of money and what it can be used to buy. But how do they pass their common sense about common cents on to children?

"Traditionally, learning about money and consumer skills has been by happenstance. Children learn by imitating their parents," says Dr. Kathleen Brophy of the Department of Family Studies, University of Guelph.

Children whose parents have good spending habits and a wise understanding of money have a better chance of learning good consumer skills than children of parents with weaker consumer habits. However, there is no guarantee that children will imitate their parents' skills exactly. A lot also depends on the interpersonal relationship between the parents and the child.

So what can parents do to teach their children about money? In Consumers: Start Young!, which Dr. Brophy co-wrote for the Ontario Government with Dr. Louise Heslop, Associate Professor, School of Business, Carleton University, parents are advised to explain their purchasing decisions. A trip to the grocery store can be one of the earliest learning opportunities for children. For example, parents could explain why they purchase one item in favour of another. Older children, who have an understanding of the decision-making process that goes into purchasing, may be asked for their opinions to help in making decisions about more major family purchases.

The traditional learning tool of an allowance is still a good idea. However, according to Dr. Brophy, children younger than six years of age probably won't be able to grasp the concept of an allowance. Preschoolers may be interested in touching and feeling coins but, being unable to count, they won't understand the value of the various denominations. Nor is their concept of time sophisticated enough for them to grasp a weekly payment schedule.

There is no set amount for a child's allowance. "The allowance should be a reasonable amount, taking into consideration the child's age, the area where you live and the items he or she is expected to pay for with the allowance," says Toronto Touche Ross partner Lyman MacInnis, author of the personal financial management book Get Smart! Make Your Money Count. Mr. MacInnis also advises parents that, because of inflation, it isn't a good idea to give their children the same amount they received when they were their son or daughter's age.

Many parents may be surprised to learn that withholding an allowance should not be used as a disciplinary tool. A child often doesn't completely understand why his or her allowance is being withheld. Children can then become confused and begin to associate money with love and affection.

According to Dr. Brophy, allowances should be a separate element in a child's life. Making the receipt of an allowance contingent on too many disciplinary factors, which aren't all specified in advance, introduces too much uncertainty in the child's mind about the dependability of his or her allowance. "For the child, it becomes a case of almost anything can become a reason for the allowance being withheld or interrupted," Dr. Brophy explains. "That reduces the child's sense of full responsibility for his or her allowance, the very thing the parent is trying to teach."

Allowances shouldn't be paid in return for doing household chores. As family members, children should be expected to do chores without being paid.

Finally, allowances should be absolutely unconditional. "An allowance should have no strings attached," says Mr. MacInnis. "Don't give your kid an allowance and then tell him or her how to spend, or not spend it. Let them learn by their own mistakes. If he blows the whole thing the first day on bubble gum, then he just has to realize there's no more money available until next week."

Mr. MacInnis also advises that, because an allowance should be used entirely at the child's discretion, children shouldn't be asked to pay for necessities, such s clothing and school supplies. "Those items are the parent's responsibility," he says. "It's best to keep it that way."

Children need not suffer from the lack of formal teaching methods in learning about money. In 1981, the Canadian Bankers' Association (CBA) introduced Money In Your Life, a sophisticated classroom course on basic consumer economics for students in grades four through eight. The course begins with a look at why bartering was replaced by a monetary system. It then examines Canadian money, how it can be used, where to get it and how to manage it. Money In Your Life also looks at cheques, bank accounts and banking which includes role playing and setting up a mock bank in the classroom.

The CBA also publishes Money Mysteries, an activity booklet for public school children. In 1984, the CBA introduced More Than Money for secondary school students. The Canadian Life and Health Insurance Association also publishes teaching material about basic consumer skills geared for teenagers and adults.

Teachers may obtain further information on Money In Your Life and More than Money from the CBA, Box 1500, Station A, Toronto, Ontario, M5W 2N8.

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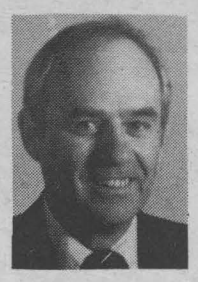
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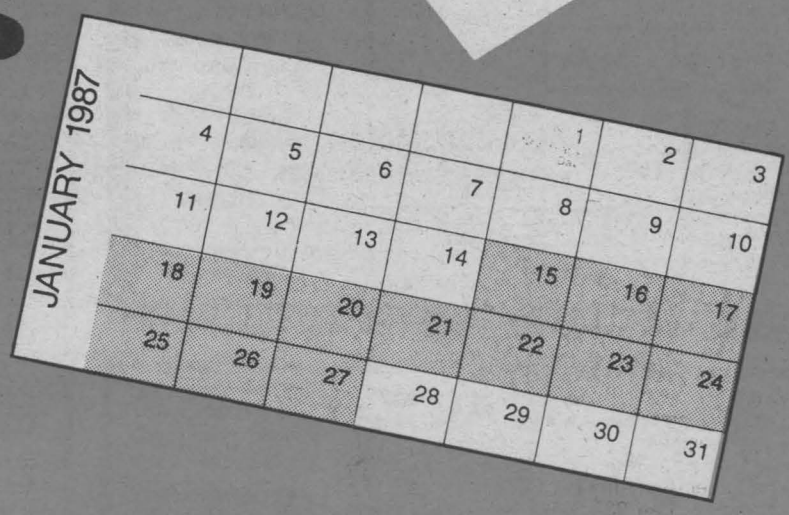

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Re Correction Zellers Bargain Blast Circular, Wed.-Sat., Jan 14-17.

Page 6: 100% cotton overalls, 2-3X not available.

Page 7: Fleecewear Favourites: "3 pce. suits" not available.

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YOUR CAR By Ray Stapley

*When my car is not driven for three or more weeks, the battery goes flat. This doesn't happen when the car is driven once or twice a week. The charging system tests out okay and the alternator's drive belt is not slipping. The battery and the charging system were tested by a competent mechanic who could find no fault with them. Despite this, I replaced the battery but the problem continues. After recharging the new battery, it stood up under a severe load test, so obviously this problem is not due to the battery. What could cause the battery to gradually go flat? I do most of the simple repairs but electrical trouble like this is beyond my comprehension. —M. Shea

*A short circuit, or other defects in the electrical system resulting in a very slight loss of current, is the likely culprit.

To confirm this when the car will not be used for three weeks, disconnect the battery cables and reconnect them just before attempting to start. If the starter rotates at normal speed, you can be reasonably sure the battery is sound.

The next step is to pinpoint the source of the current loss. To do this, a meter, capable of measuring low rates of current flow, is required.

Since you don't wish to tackle the electrical system, take the car to a qualified electrical specialist who has the necessary equipment to diagnose, and correct, this unusual problem. Be sure to tell the technician if all was well when the battery cables were removed.

When a battery fails for no apparent reason, have it, and the rest of the electrical system, checked for hidden defects before installing a new one. I have seen many batteries replaced when they were still servicable.

A convenience light in the glove box, the trunk, or the engine compartment that does not automatically switch off when these units are closed, can trigger a flat battery.

Another unusual cause of a battery that discharges very slowly, is a conductive coat of foreign matter on top of it which provides a path for the current to flow from one battery terminal to the other.

Washing the battery with baking soda and water at least once a year, and removing the cables and cleaning away the corrosion that collects between these terminals, minimizes the chance of electrical system failure. Overlooking this important maintenance is one of the main causes of non-start, especially in cold weather.

When a car is not driven enough to keep the battery fully charged, plugging in a small domestic charger, now and then for a few hours, is usually the answer.

*When my heater provided only a chilly breeze recently, I found the engine was running too cool. I removed and checked the thermostat and it was locked open, so I replaced it with one that opens at 195° F. The engine now runs too hot and if I drive for more than 15 minutes it starts to boil if I don't stop and rest the engine for a while. Flushing the radiator, replacing the pressure cap, the hoses and the antifreeze didn't help. I pulled out and tested the new thermostat in hot water and an accurate thermometer indicated it was opening all the way at close to 193° F. I bought the car from a friend, it has always been well maintained, and this is the first time it has overheated. Have you any ideas? —J. Lawrence, Hamilton

*A thermostat that is installed upside down can quickly result in boil-over. Another possible cause of overheating is a piece of rubber from the inside of one of the old hoses getting trapped inside the new thermostat, thus preventing it from opening.

Operating with the thermostat removed would confirm whether or not it is the culprit.

If the problem persists after making this test, have a cooling system specialist check each cylinder for internal defects with a Cylinder Leak Detector.

*There are two, rear wheel drive 305 CID, eight cylinder vehicles in our household, which have gone close to 100,000 miles (161,000 km). Due to the high mileage, it has been suggested that the timing chains and other related parts on both of them should be replaced. Due to the cost involved of replacing these parts, it seems prudent to seek a method of checking them first, rather than assuming that this work is necessary. Please advise what procedure, if any, can be used to determine

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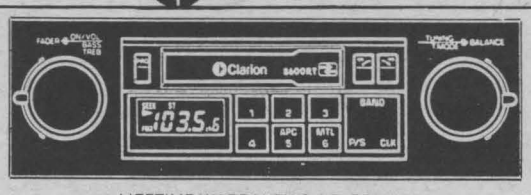

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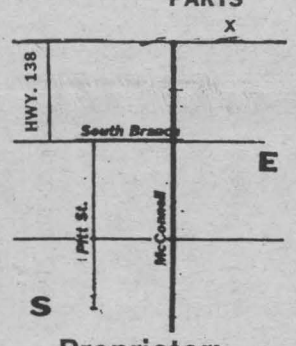

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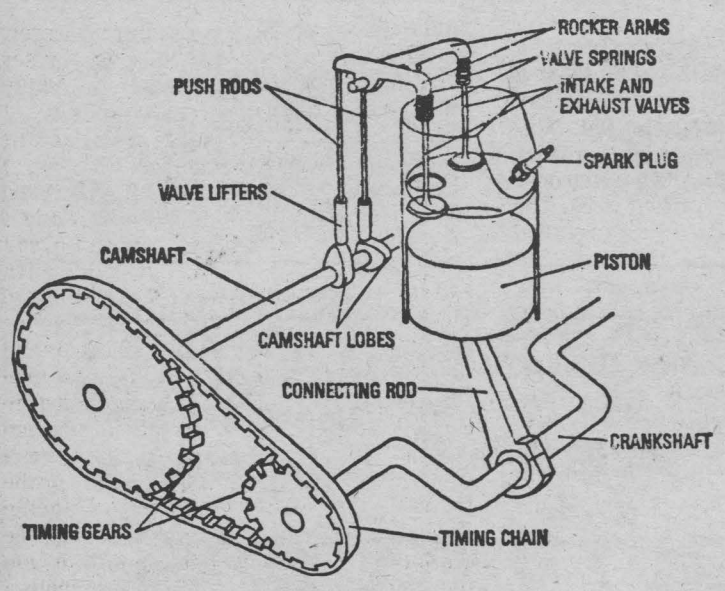

Diagram 7. *The valve train*

the condition of these components. —L. Lemieux, St. Catharines

*Considering the odometer readings, if the chains have never been replaced, you can almost be certain that they are worn to the point where new ones are needed.

Your mechanic can confirm this by twisting the crankshaft either way until the camshaft starts to move the valve mechanism, and then put a mark on the front crankshaft pulley. Then turn the crankshaft in the opposite direction until the camshaft barely moves again, and measure how far the mark moved (see diagram). If there is one quarter inch or more of movement, the chain is stretched to the point where is should be replaced promptly.

***My John Deere farm combine is powered by a six cylinder, inline engine. The engine runs perfectly until it approaches full load, then it backfires into the intake manifold in bursts of about one second intervals. When the load is reduced the engine operates normally. The newly installed spark plugs and ignition points are adjusted to specs. Would appreciate your opinion before we start searching for the cause of the trouble. —R. Morton, Kendal**

*An intake valve that is not fully seating could cause this problem. Try disconnecting the wires from the spark plugs, one at a time, then operate the engine under the conditions at which the backfiring occurs.

If the backfiring stops when one of the plug wires are removed, the intake valve on that cylinder is the likely culprit. This could be due to a burned valve or valve seat,or a faulty valve guide or valve spring on that cylinder. A badly worn camshaft lobe that actuates the intake valve on the same cylinder is another possible cause.

Also check for a weak ignition coil, late ignition timing, a cracked distributor cap or rotor.

An unusual defect that could cause backfiring is induction firing, which means the high voltage is jumping from one spark plug wire to another.

This can happen,even with new plug wires, if they are not routed in the same order as they were originally. Taping these wires together in a tight bundle can cause induction firing.

Send your questions to Ray Stapley, c/o Toronto Star Syndicate, 1 Yonge Street, Toronto, Ontario M5E 1E6.Those of the greatest general interest will be published. Please keep letters brief and include phone number if possible.

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SCUTTLE BUTT

by 'Sammy Saver'



With the New Year upon all of us we all lool back to see how we can improve on the past year by duplicating the successes and eradicating the failures. A successful year is wished to everyone from all of us here at the Shopping News. 1986 was a good year for us as we grew a tad past our own expectations. We have lots in store for our readers and advertisers alike for 1987. You'll like what you see. This is the column that lets you vent frustrations and we add our own bit of light editorial comment as well as some tongue in cheek pokes at anyone who is anyone. All in good fun, yet if you'd like your concerns, Birthday wishes or basically anything that will give us a tidbit to read, please feel free to supply this column with your own stuff. Here we go again... Happy belated Birthday wishes Cable TV's Mrs. Laperle who celebrated her 29th Birthday last week for the 21st year in a row... Steve Burns celebrates on the 15th, 16th, 17th and eighteenth as well as all days previous and thereafter. His Birthday is on the 15th. We don't know for sure how old he is but he has applied for a fire permit so he can light the candles on his Birthday cake... Moe Fournier (X of C.I.B.C.) has moved to Gregoire Toyota. He has always been a big wheel anyhow... Alan Herrington has announced what many thought would never happen, but Alan and Carol are expecting their first papoose to arrive by Summer. Will miracle never cease? We thought he was kidding when he got married... Excitement is brewing over the new hotel for downtown which will still carry the Cornwallis name. We've seen the plans and can assure you we see a first class looking hotel to brighten up the Downtown core. More excitement over the talk going around of a new Aquatic Centre for Cornwall. Input from the Community is coming in from all areas and it's mostly positive... Can-Us Courier have suspended operations in Cornwall for awhile. ...Welcome to the Airwaves to Andy Stokes new morning man on CFLG-FM 104.5... Worldfest and Multi-Cultural committees are getting there plans in the works for this Summers Festivities and are looking for committee members. The Chamber of Commerce will direct you to the right people if you are so inclined. Chamber of Commerce Breakfast.... Guest speaker will be Delbert O'Brien Pres. of Pem-Air. There was Less accidents than was recorded during December 1985, but the don't drink and drive campaign was a bigger success than in the past. Road conditions in December '86 were alot worse than '85. ...Archie's pond finally got the weather they deserve allowing decent ice for all to enjoy. ...D.A. MacMillan the good Kinsmen won the Buick La Sabre from the Rotary Club. Why did X-Kinsmen Sultan Jessa present the car to his old pal??? Could there be a fix in the works? Both parties claim ignorance and that we can't disagree with. Actually, the truth is that D.A. was cornered and pushed into buying a ticket by Sultan in a social situation. D.A. didn't want to look cheap so he bought one. Not bad, ten bucks for a $20,000 car. ...Rumors are truth??? is the city poised to make another announcement regarding another major employer locating in Cornwall? Something is happening but no one is saying much... Heritage Canada has asked us to publicize "Heritage Day 1987 La Fete Du Patrimoine" coming up on February 16th. More info can be obtained through Jacques Dufort in Ottawa... Great West Life's Gailand Poapst is taking charge as membership director for Cornwalls Kinsmen Club. Their membership drive is underway now, contact Gailand for infor at 932-3137. ...While the Ontario Courts decided that Sunday opening for retailers is against the Law, local charges that were laid in Nov-Dec will be heard in February. Not really all that many cases but the outcome will be interesting... Mike Mahoney of Columbia finishing Mills has Nick named his wife Nancy, "Crash" after a little ($4000.00+) episode in December. The Dukes of Hazzard are in syndication now but are considering her trauma as a new plot... We won't mention any names but a local Wintario vendor gave a customer $100.00 after he presented a Scratch 'N Win type ticket. The ticket holder actually won $10.00. Merry Christmas! ... Well, I'm going digging for dirt for next week, if you have any of your own, let me know VIA Seaway Shopping News, 533 Pitt Street, Cornwall, Ont. K6J 3R4. Until next week, be on your best behavior...Sammy is watching you.

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What causes black exhaust smoke? Why is it usually a winter problem? Most often, says the Car Care Council of the Automotive Industries Association of Canada, it's due to a faulty carburetor choke that is sticking shut and not allowing enough air into the carburetor.

The carburetor choke is designed to improve cold weather starting by providing a richer fuel mixture. As the engine warms up, the choke plate opens allowing more air into the carburetor for the correct air/fuel mixture.

A sticking choke prevents fuel from mixing with air causing the engine to run rich.

Often, a simple adjustment or replacement of the choke spring will correct the problem.

Black smoke from a rich-running engine may also be due to an old, worn carburetor or a severely clogged air cleaner.

A complete carburetor overhaul or replacement of the old part may be necessary to correct the problem.

Air filters require regular service, particularly if you drive in dusty or heavily industrial areas. Dirt-clogged passages prevent air from reaching the engine. A simple test is to hold the air cleaner with a light bulb in the centre. If you can't see light through the filter, it's time to replace the filter.

A rich-running engine not only wastes gas but can also harm other components of the engine. Black, sooty spark plugs can lead to misfire and unburned gas leak into the crankcase, contaminating oil.

After fuel system service, the Car Care Council recommends a complete tune-up along with an oil and filter change.

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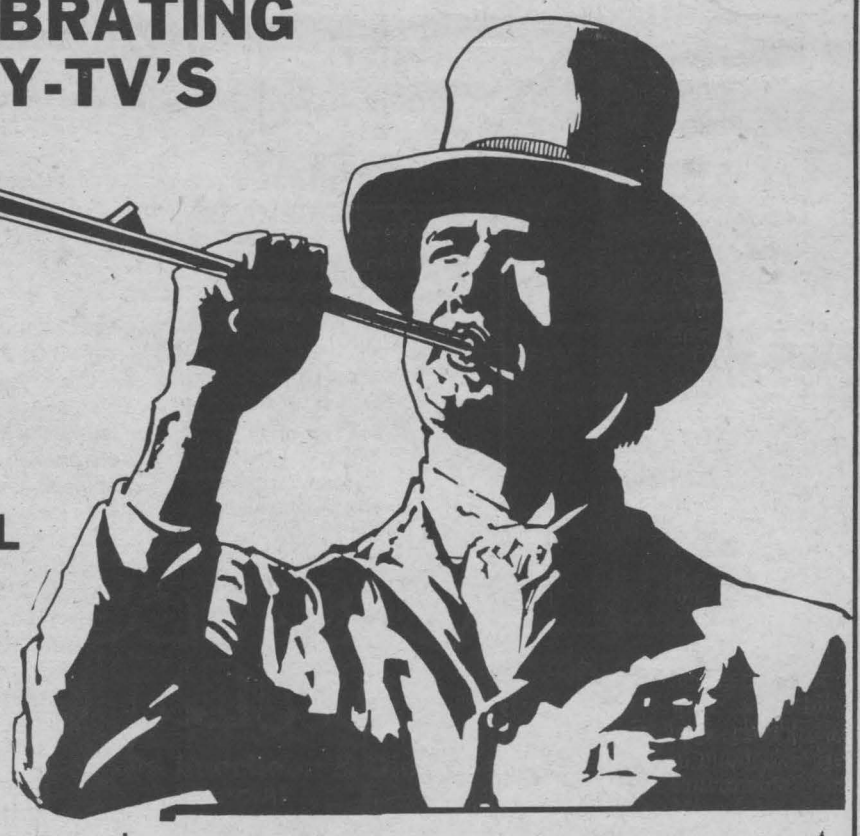

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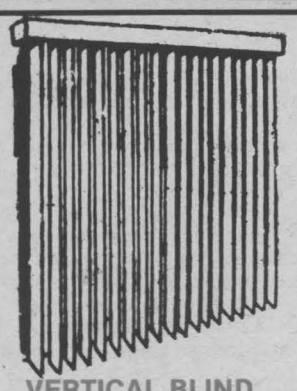

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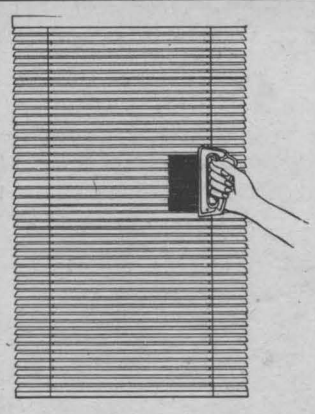

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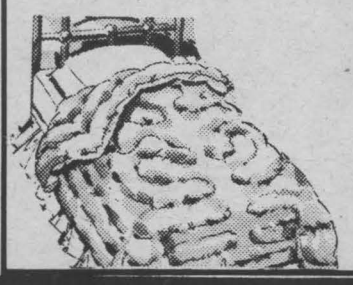

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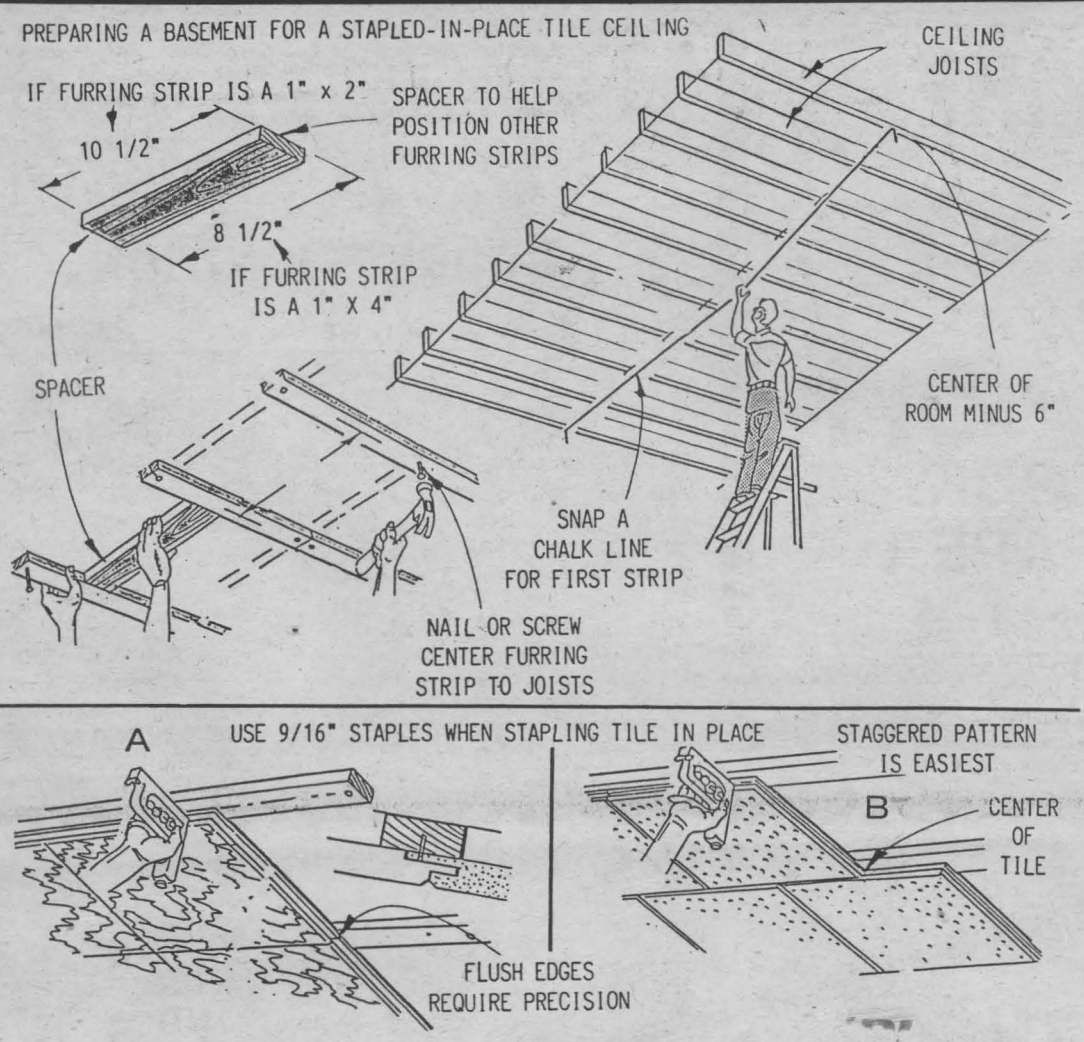

HOME WORKSHOP FILE

By Larry Eisinger

STAPLING ACOUSTICAL TILE TO CEILING JOISTS

Acoustical ceiling tiles (the 12-by-12 inch size) are available in many textures and finishes and are packed in cartons of 10, 40, 60 and 64 units. They are more economical to install than the exceedingly popular dropped (or suspended) ceiling type but, unlike the dropped panels that can be removed to gain access to a ceiling pipe or electrical outlet, once these tiles are in place, removing any of them destroys the tile. Aside from the lower cost, the only other meaningful advantage is their use will lower the ceiling height by a scant 1 ½ inches – a dropped ceiling will cut down on your ceiling height by at least 2 ½ inches.

While these 12-by-12-inch tiles can be installed over a finished ceiling with adhesive, most installations use furring strips nailed to exposed ceiling joists. The tiles then are stapled to the furring strips.

The trick to a professional installation is to make certain the furring strips are absolutely parallel. Here's how: Find the center of the ceiling and drive a nail 6 inches from this point at both sides of the room, as illustrated. Then snap a chalk line and nail the first furring strip in place or, if you find nailing upward difficult, use 2-inch gypsum board screws instead of 8 penny nails. Of course, when using these screws first drill a 3/32-inch pilot hole in the furring strip where each joist is located. Then, with the help of the spacer illustrated, add the remaining furring strips. Incidentally, most pros use 1-by-2-inch furring strips, but we suggest you use 1-by-4s because these strips are usually straighter and they do give you a greater margin of error when stapling.

Once your furring strips are in place, staple each tile to the strip with 9/16-inch staples. The tiles are interlocking so you will staple only the edge that rests on the furring strip. Flush edges (Illustration A) require the most precision because the margin of error is cumulative – so why not consider the staggered pattern as shown in Illustration B? In this way, any slight error is hidden.

As a reader service, Larry Eisinger has published two hardcover books on Carpentry, Plumbing. With hundreds of photos and drawings, these books will help you do a better job. If you are not completely satisfied, your money will be refunded! Each book costs $3.95, plus 70 cents shipping. Send $4.65 for each book to HOME WORKSHOP, care of this newspaper, Box 158 Staten Island, N.Y. 10314.

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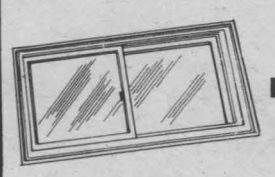

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The Cornwall Lions Club Bandshell in Lamoureux Park

The Cornwall Parks and Recreation Department extends an invitation to any musical, theatrical or any other group or organization wishing to utilize the Bandshell for public entertainment purposes from June 1st to September 4/87.

All proposals should be forwarded to the Parks and Recreation Department by April 3/87.

The Cornwall Lions Club Bandshell,
C/O Kinsmen Municipal Centre,
412 Fifth St. East,
Cornwall, Ontario, K6H 2M2

For further information call 933-3586.

COUNCIL CORNER

JENNIFER CHARBONNEAU
Councillor Village of Lancaster

At this time of year, people tend to reflect on the past year, the accomplishments and the defeats. As a whole the Village has proven to be moving forward. We have recently completed a community centre, purchased several pieces of playground equipment and annexed land from a neighbouring township for industrial development.

Christmas proved to be a colourful season this past year for us. The main street and the other two main entrances to the Village were adorned with Christmas lights and the participation of the homes for decorating was also well noted as one drove through the Village.

But as 1987 has come, we must now stop reflecting on the past and concentrate on the present and future. This year is a very special year for Lancaster. She will be officially 100 years old. She was incorporated as a Village on October 17, 1887. The Centennial Committee has enlisted the help of all the community clubs and service clubs to ensure that the year is memorable for all. We are concentrating our Homecoming Celebrations on July 3, 4 and 5. We will be having a parade, fish fry, ecumenical service, period costume dance, strawberry social, pancake breakfast, bicycle rodeo and much more. I ask everyone to fill in the blank squares on your 1987 calendars to visit us during our Homecoming Weekend.

With respect to Council, I would say we have had the opportunity to all work harmoniously together. In 1986, under the capable guidance of our Reeve, Milton MacDonald and I do not anticipate any major problems in 1987.

I would like to suggest that to make our Centennial year a great year, we need the participation of our neighbouing municipalities and the Village population as a whole. Please come out and join us as we celebrate Lancaster's 100th Birthday.

Happy Centennial
Jennifer Charbonneau,
Councillor Village of Lancaster

con't from pg. 1

kicks for the people who invented those price stickers on gifts. Sure everyone knows how much you paid, but Etiquette demands they be removed, and those sadists make sure we are going to trim our nails and the gift packaging, trying to remove them. A return of the original antiques to the houses at Upper Canada Village. The stuff from Cook's Tavern, Pastor's House etc., or an Explanation as to why they are missing and/or where are they.

A big bouquet for all the Police, Firefighters, Nurses, Doctors, and other service people who kept us safe and happy through the holiday season. Must not forget, my husband who wants a remote control for my mouth. Happy New Year.

Sylvia Hall



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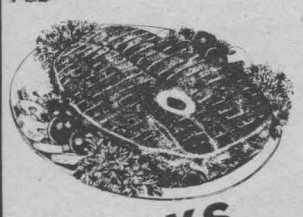

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Blake Fowler

Ever yearn for those golden old days of television?

If you, like me, are over 40, television's golden age does not include Dobie Gillis or Gilligan's Island or The Jetsons. It does delve back into the 50's and 60's and the Arts and Entertainment Network takes us back there in style beginning this week.

The Golden Age of Television is a star-filled series featuring vintage dramas from the early days of television repertory theatre. Edward G. Robinson, Agnes Moorehead, Tony Randall, Cliff Robertson and Dorothy Malone are a few of the familiar actors who appear in the weekly series of classics.

Among the highlights of the series are the original episodes of The Virginian starring James Drury and a quirky murder story starring comic Ernie Kovacs. Each hour contains two 30-minute stories, a return to revolving dramatic repertory of years ago. A & E brings us a special week of dramas beginning January 12 with Mickey Rooney in his Emmy award-nominated role as Eddie, a small time crook with a big problem.

Other well known faces during this premiere week include John Cassavetes as a man who must choose between success and the truth in The First Star, and Tony Randall as ace reporter Charles MacArthur in Hello Charlie.

Golden Age continues regularly on Tuesday evenings beginning January 20 at 8 p.m. The special week-long premiere also runs at 8 p.m.

And speaking of the good old days, who doesn't remember when there were only six teams in the National Hockey League and a game between the Toronto Maple Leafs and the Montreal Canadiens had people across the country listening on radio or watching on tv like no other event?

There's a chance this week to re-live (almost) that old feeling when the Leafs are in Montreal on Monday (Jan. 12) and TSN carries the game. At press time the Leafs were toying with the .500-mark in their division which, in that division, qualifies one for first place.

The Habs, meanwhile, were also in contention for first place honours in their division. That division is somwhat tougher than the one the Leafs toil in. Still the Leafs did beat Montreal in their only meeting to this point in the season.

If music, MuchMusic style, is your bag, then you may already know about one of the biggest events in that station's history which was aired Saturday. The World Music Video Awards began at 5 p.m. and MuchMusic called it an "exclusive world event."

A shared production of MuchMusic and SkyChannel — the European version of MM — the video awards was seen, according to press handouts, by nearly 200-million people around the world. I hope they didn't count me in those projections.

The content of the program is obvious from the title. Sorta' like the Academy Awards of rock video. And, for those in the know, here are some of the performers who did participate.

INXS and Genesis from Australia . . . The Bangles from L.A. . . . Gianni Nannin from Italy . . . Nena from Germany . . . Tomita from Tokyo . . . and, Canadian Content, Bruce Cockburn from Toronto.

Meanwhile, over on the movie channel, First Choice, there is a very funny Canadian film. It isn't really Canadian but was written, produced and directed by Winnipeg's Ken Finkelman and is chockfull of actors, mainly in supporting roles, from the Great White North. And, although it is supposed to be Chicago, Toronto is where the whole thing was shot and it looks just great!

The movie is Head Office and it runs Friday and again on Sunday. Name stars are Danny Devito, Jane Seymour, Eddie Albert and Rick Moranis. It is a delightfully black comedy about big business. Look for Ron James and Kathy Lasky — both of Toronto's Second City fame and a whole pile of other Canucks popping up in minor roles.

More important, don't let it interfere with your enjoyment of the plot (which isn't much anyway), but do look out for all those Toronto landmarks. Especially when Danny Devito scrambles over car roofs in the middle of a Bay Street traffic jam.

Crossword By Eugene Sheffer

ACROSS
1 Talk incessantly
4 Dread outcome
8 Singer Falana
12 Keats work
13 Noteworthy canal
14 Wild goat
15 Attendance check
17 Queue
18 Spotting
19 Mauna —
21 Classifieds
22 Available in emergencies
26 Task
29 Binary base
30 Fish story
31 Brewer's ingredient
32 Legal matter
33 Silent entertainer
34 Gorilla
35 Gender
36 "Psycho" motel owner
37 Bring to mind
39 Crone
40 Squeezing snake
41 Excuses
45 Plateau
48 Long distance chat
50 Eye colorer
51 Roof overhang
52 USSR rival
53 Hamlet, e.g.
54 Proofreading mark
55 "Welcome" item

DOWN
1 Time long past
2 Fusses
3 Seaweed
4 Time period
5 Some exams
6 Vinegar partner
7 Softens
8 Purplish shade
9 Kimono sash
10 Author Deighton
11 Fire: colloq.
16 — poker (dollar bill game)
20 Songwriter Yoko
23 Stepped down
24 Gimlet flavor
25 Dregs
26 Burn on the surface
27 Desire
28 Mideast group
29 Matt Dillon role
32 Tells tales
33 Sorcerer's art
35 Road sign warning
36 The dance
38 Lower
39 Cut in two
42 "Wizard of Oz" author
43 "Casablanca" character
44 Chair part
45 Central
46 Period
47 Transgression
49 Grain

Solution time: 24 mins.

E	T	A	S		S	P	A	S		T	R	A
L	O	C	I		P	U	C	E		W	A	X
L	I	M	E	L	I	G	H	T		I	C	E
E	L	E	V	E	N			I	D	L	E	S
			E	X		H	A	N	O	I		
F	U	S	S		P	O	P		E	G	G	S
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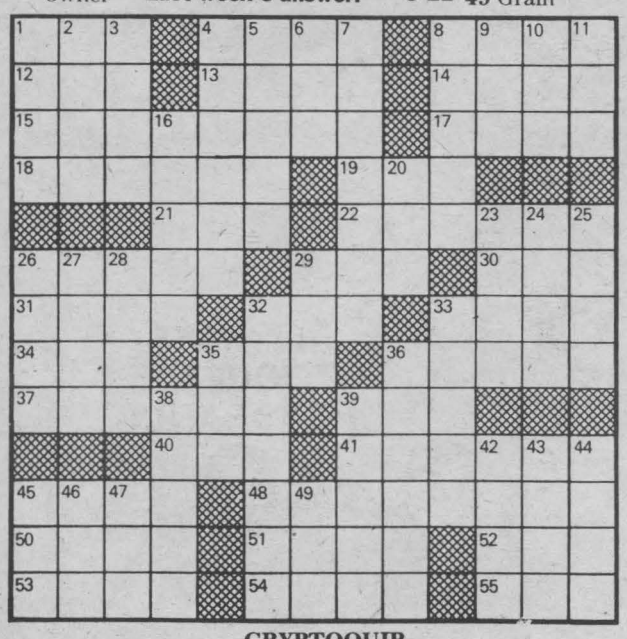
A	M	I	N	O			F	L	O	A	T	S
L	E	G		T	A	I	L	L	I	G	H	T
A	S	H		E	R	N	E		L	E	I	A
S	A	T		M	A	N	X		S	E	N	T

Last week's answer: 8-22



CRYPTOQUIP

8-22

S T X S R X ' L L I T I R C R O I I D C R T O L N D E L R : " O D V V R C E L I N T X I . "

Last week's Cryptoquip: : SOAP OPERA COULD USE A BUBBLY ACTRESS TODAY.

Today's Cryptoquip clue: V equals W

The Cryptoquip is a simple substitution cipher in which each letter used stands for another. If you think that X equals O, it will equal O throughout the puzzle. Single letters, short words, and words using an apostrophe can give you clues to locating vowels. Solution is accomplished by trial and error.

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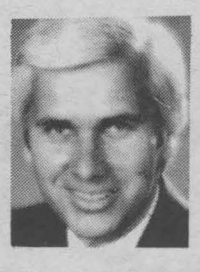

Recently the federal government has made several announcements and tabled reports in the area of finance. Many of the reforms reflect a trend to ease and simplify some financial transactions.

SIMPLER TAX FORMS

Several significant improvements will simplify the 1986 income tax forms and guides. When filing 1986 tax forms several modifications will make it easier for taxpayers to complete their returns. Improvements include clearer instructions, examples of commonly asked questions and answers, larger print and few attachments.

The tables in the T-1 Special and T-1 General tax returns forms have been extended from the current upper limit of $30,000 of taxable income to $40,000. The federal surtax has been incorporated into the tables. These two measures will eliminate the need for many individuals to re-calculate manually their taxes.

For those taxpayers who file a tax form only to obtain the Child Tax Credit and/or the proposed federal sales tax credit, help is on the way. An estimated 1.3 million taxpayers will be able to claim these credits without having to make the calculations themselves. They may request Revenue Canada to do the calculations on their behalf.

Other improvements to the tax forms will be test-marketed in the near future.

COMPOUND INTEREST

For all taxpayers expecting refunds, compound interest will apply after December 31, 1986 to the overpayments of tax which is calculated in the same manner as simple interest was in the past.

Unpaid taxes will also be computed on the same basis.

For more information on compound interest and its application, taxpayers are asked to contact their local taxation office: 360 Lisgar Street, Ottawa, K1A 0L9. A toll-free telephone number for general enquiries is 1-800-267-8440.

CHILD TAX CREDIT UPDATE

There were some problems in getting prepayment cheques to a small number of persons before the holiday season. Anyone entitled to the prepayment who has not yet received it should contact the local district taxation office: 360 Lisgar Street, Ottawa, K1A 0L9. 1-800-267-8440.

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SOCIAL EVENING — NEW MOOSE LODGE at 443 - 11th St. W. Jan. 10 from 9:00 to 1:00. All members welcome. Now playing Claude Farran & Country Wanderers.

Dr. Gerald Posen, Director of Nephrology Ottawa Civic Hospital, will be speaking at St. Joseph's Villa, 14 York Street on Tuesday, January 20, 1987 at 7:00 P.M. He will be speaking on Kidney research, C.A.D.P. (a form of dialysis) organ transplants. Everyone welcome. Sponsored by the Cornwall Unit of the Kidney Foundation of Canada.

BORED BY WINTER??? — Make this a FUN WINTER. Meet new friends WHILE learning to square dance: registration 8 p.m. January 15, 1987. Lessons every Thursday at St. Theresa's Church Hall, corner of Lisieux & 13th St. W. Sponsored by the S.D. & G. Travelling Square Dance Club. Come one — Come all — Try it, you might like it!! For more information call: 933-4389.

The Community Events column is for your Organization. Please submit typewritten items by Wednesday.

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COSELL By Howard Cosell



Ivan Boesky comes to sports world this week. In a manner of speaking, that is. With the help of a New York investment house, and the issue of limited partnership stock, three men, seemingly all graduates of the School of Uncontrollable Greed, have managed to parlay their $3 million investment in the Boston Celtics into a deal that makes the Celtics suddenly worth $130 million –one hundred million dollars more than they are actually worth on the market today.

How did they do they? Very simple, in todya's world of mergers, acquisitions, levereged buyouts, unfriendly takeovers, and general hustle to make megabucks as quickly as possible: they used their knowledge of the financial world to manipulate the market.

Two days ago these three men, Alan Cohen, Don Gaston, and Paul Dupee Dr., the owners of the Celtics, sold off 40 percent of the team. They did this by issuing limited partnership stock for purchase by the general public. By you and me. For approximately $20 a share, we can all own a piece of the Celtic action. Sounds good, right? You always wanted to own a franchise, correct? Be a George Steinbrenner? Call all the shots? Well, that's not what you get for your money in this case. What you get is the prestige of owning stock in a team. But no voice in the running of the franchise. That power still rests with the troika of Cohen, Gaston and Dupee, the "general" partners, who retained 60 percent of the Celtics.

In limited partnerships the general partners retain management control. They still run the team. Limited partners have no vote, no voice. They get dividends on their stock, if the stock is worth anything. Wall Street experts who have analyzed the deal to date, assure me that the stock is not worth much, if anything. After all, the Celtics, by everyone's estimate, are worth, in actuality, 30 million bucks. Larry Fleischer, head of the NBA players union, estimates $40 million at the very most. But this deal makes the Celtics worth $130 million: an artificially inflated price on a franchise whose cash yield per year is about $20 million, or less. Dividends are based on cash flow: experts estimate about a $1.40 yield per share, if the Celtics continue in their present financial state. If it worsens, the yield will drop.

"What a scam," says one Wall Street banker, who also shall remain nameless.

"The stock is already gone, completely sold. It was oversubscribed, in fact. And all you get for your money is a piece of paper, and perhaps a paltry dividend."

Meanwhile, the general partners, with an initial outlay of $3 million cash, on an original purchase price of $19 million, are now sitting on a franchise "worth" $130 million. Incredible.

So, why should you care? Why should anyone care if people want to buy a so-called piece of the Boston Celtics and own part of the team? Even if that's not wht's really happening? Because this has the potential to change the entire economic structure of professional sports, that's why. For the owners, the public, the players, and yes, the unions.

Think about it. The experts agree the Celtics really aren't worth much, compared to plenty of other franchises. What are, say, the New Jersey Giants worth on a deal like this? $500 million? What about the New York Yankees? $850 million? The Dodgers?

Baseball Commissioner Peter Ueberroth says he can't even begin to estimate the worth of a New York or L.A. baseball team based on a similar kind of deal. The wealth the owners might be able to accumulate is staggering, and all behind the guise of selling share to the public and calling them part owners. Ueberroth says his office is carefully monitoring the Celtic deal. At the rate things are going on Wall Street, he thinks this may be the trend of the future in professional sports.

NBA union chief Fleischer is watching, too. The effect on the players and on the collective bargaining agreement could be immense.

"How can the Celtics plead poverty to me now, Howard?" he asked me. "How can any other team that pulls off a deal like this tell me they're short of money?" There are rumors that the Houston Rockets and the L.A. Lakers may try something similar soon.

"I check my mail everyday, looking for Larry's stock certificates," says Bob Woolfe, agent for Larry Bird. "Nothing's come yet. But I figure Larry deserves some stock in the team. After all, he's a big part of the franchise."

Indeed, he is. Woolfe isn't serious about the stock. But he's very serious about the effect this will have on Larry's salary.

"Howard, they have a salary cap in the NBA. They put a limit on what Larry could earn. Then, they go and issue stock to the public, stock whose value is based a great deal on the fact that my client is part of their team. They have a franchise now worth $130 million – no way is it worth that – and Larry's salary is capped. Incredible."

Incredible is the word for this entire episode. I've seen plenty in my years covering the sports world, but this reporter is nerly dumbfounded by this turn of economic

con't on pg. 15

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con't from pg. 14

events. Almost daily we are told of yet another major takeover or merger, of yet another phenomenal Wall Street deal where a handful of people profit to an extent incomprehensible to most of the public. I didn't expect it to happen in sports world. I should have. We have embarked on an era of avarice.

The irony is, of course, that it is always the players and always the unions, as the representatives of the players, who are accused of greed, of caring only for money and for the biggest deal possible, while the owners care only for the fans and the game, and operate only in the public interest. Nevr before has a maneuver so exquisitely portrayed the soul of the sports owners and operators of this country – most of them, at any rate.

So, I for one will no doubt find myself once again on the side of the players who demand even more moeny, should the Celtics deal be the model for the economic future of sports in this country. And should this kind of thing be the wave of the professional sports. Havoc that will make the present kinds of salary negotiation, and the past strikes, look like child's play.

So, remember this warning, should your local franchise suddenly decide to go "public." If the deal is like the Celtic deal, you won't really be buying into the team. You won't have a voice in how to run it, who the coach should be, who should be signed, and how much players should be paid. You'll have a piece of paper, something to tell the neighbors, a small dividend if things are going well, and a big part in creating economic disaster in the world of sports.

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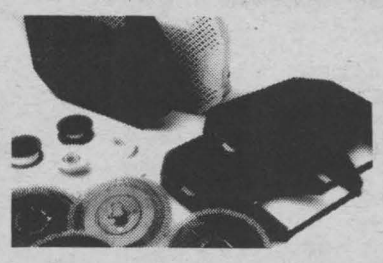

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