

COLLECTOR LOEB LOSES TEST CUSTOMS CASE

Bradley Martin, Jr., Need Not Pay Duties on Personal Belongings.

WAS A "FOREIGN VISITOR"

Customs Court Defines Status of Americans Who Live Abroad and Return Here to Take Up Permanent Abode.

Washington, Jan. 5.—In deciding the case of Bradley Martin, Jr., of New York, who resisted payment of duty on his personal belongings, on the ground that he was a citizen of England, the United States Court of Customs Appeals to-day defined the status of at least one class of American citizens who live abroad a number of years and then return.

Collector Loeb assessed the duty on Mr. Martin's baggage, and the Board of General Appraisers sustained him, saying it "was not convinced that he was not a resident of the United States." The court to-day reversed the decision of the collector and the appraisers on the following substantial facts:

Mr. Martin landed in New York in October, 1905. He resisted payment of duty on the ground that he was entitled to the exemptions allowed to foreign visitors. He declared that he had first gone abroad in 1881, making his home in England and Scotland, owned property in both places, had married a native of Scotland, and lived in his father's house in London. He found it necessary, he said, to visit the United States for two or three months each year on account of business. He declared he had paid an inheritance tax in England, had never claimed the right to vote in the United States, and had no intention of remaining in this country when he landed.

Nevertheless, two months after he landed, he determined to remain in the United States and went into the banking business in New York City. He told the appraisers he had made up his mind to remain in this country about two days before he went into business.

Judge Hunt, writing the decision sustaining Mr. Martin's contentions, says in part:

We are of opinion that he has sustained the burden of proving that when he arrived in the United States he was not a resident of this country. He had been abroad practically all his life, had maintained a household, claimed a residence there, had paid income taxes in England, never claimed the right to vote in the United States and appears to have had no intention of remaining here when he arrived in New York in October, 1905.

We do not overlook the importance and necessity for customs officers to search for external facts by which they may gather the intent of those who claim to be non-residents of this country. For it is only by extreme vigilance that fraud may be prevented. On the other hand, a will which is presumed to be true, and if, on the uncontradicted external facts, themselves not irreconcilable or incompatible with strict honesty and integrity, the only deduction which is consistent with such presumption is in favor of the person arriving, it becomes the duty of the courts to sustain his statement rather than to discredit it.

According to the customs laws there is practically no limit to the value or amount of personal belongings Mr. Martin was entitled to bring in under the status which the decision of the court gives him.

SWISS EMIGRANTS COMPLAIN

Deported Watchmakers Say They Were Treated Harshly Here.

Berne, Switzerland, Jan. 5.—The newspapers here publish protests against the alleged ill treatment by the American authorities of seventeen Swiss watchmakers employed by the Mantel Watch Company, of Michigan.

They charge that the watchmakers were deported by the United States government last November on the pretense that they were contract laborers, that they were treated with exceptional harshness and were held at Ellis Island for a month. Owing to this treatment, it is further alleged, the wife and child of one of the men became ill. The papers also assert that the men were not allowed to communicate with the Swiss Consul.

The Swiss watchmakers who arrived here in November were detained at Ellis Island an unusually long time, the various hearings of the case being the cause of their long detention. It was said last night by a man familiar with their detention that they had not been treated with any unusual harshness. It was explained that as the Swiss watchmakers are of a higher class than the average alien held at the island they were perhaps more sensitive to the customary restraint of detention.

It was said also that they were permitted to see the Swiss Consul after their case had been decided, as is the case with all detained immigrants.

MEMORIAL TO DR. HUNTINGTON

Foot of Grace Chapel Parish Subscribes for Bronze Bass Relief.

There will be dedicated to-night in Grace Chapel, No. 415 East 14th street, a bronze bas-relief of the Rev. Dr. William R. Huntington. A sermon in commemoration of Dr. Huntington will be preached by the Rev. George H. Bottoms, the present vicar of the chapel.

This memorial is a tribute of the poor people of the district in which the Grace Church Settlement is. They are mostly Italians, and among them Dr. Huntington made himself popular by his constant care for their welfare in school, hospital and nursery. The cost of the memorial, approximately \$2,500, has been set by many little subscriptions, some of them so pitifully small as 10 cents, the largest being \$50.

HARRIMAN'S WOLFDHOUND GONE

Second Valuable Dog He Has Lost Within a Month.

J. Borden Harriman lost a valuable Russian wolfhound last evening, the animal bolting from his house at No. 25 East 45th street, just after Mr. Harriman had departed in his automobile. A footman and the butler pursued the wolfhound, which ran westward through 45th street and disappeared.

This is the second dog Mr. Harriman has lost within a month. The wolfhound answered to the name of Nichols and is worth between \$500 and \$750, the butler said. The police were asked to look for the dog.

BIG ISSUE FOR THE SEABOARD.

The Seaboard Air Line Railway, according to dispatches received in Wall Street from Baltimore yesterday, is said to be contemplating an issue of \$30,000,000 4 per cent bonds in the near future. Preliminary steps are reported to have been taken to underwrite the issue at 95, making the amount realized by the railway company from the sale \$28,500,000. Of this amount, it is said, \$14,250,000 will be used to retire that amount of collateral trust 5 per cent bonds which mature on May 1 next, and the remainder will be used for corporate needs.

NOT PARENTS, THEY SAY

Continued from first page.

brought into the room, and the old man walked over close to Robin's chair. His eyesight is somewhat impaired, and he peered close into Robin's face. Robin hardly noticed him. Asked if Robin was his son, he replied: "Yes, he knows," he said, pointing toward the prisoner. "Ask him."

Robin turned loquaciously toward the old man and denied that he was his father. Rabinowitch stood as if stupefied. He passed his hands over his eyes as if they might have deceived him, then turned and walked over to sit down beside his wife. Then they went together.

Pressed further with questions by the District Attorney, Robin finally admitted that he knew the Rabinowitches, and had come to this country with them when he was nine years old. He said that in order to circumvent the immigration laws he had posed as their son at that time, under the name of Rabinowitch, and had lived with them for a year in Brooklyn. They all came over with a large party of Russian exiles, he said, and the Rabinowitches were friends of his family. He said he had seen them once in a while after he had left their home, while he lived with his sister in Brooklyn, and suggested to the District Attorney that his sister might know them.

Mr. Whitman sent for the sister, who had been waiting in another room, and her first concern as she came in was for her brother. She put her arms around his neck and sobbed audibly, with her face buried on his shoulder. The old man sat near Robin with his wife beside him, and they both immediately hailed Dr. Rabinowitch as their daughter. They looked longingly toward the sister as the District Attorney asked her if they were her parents.

"No," she said, regaining some of her composure. "I may have known them in Brooklyn, but they are not my parents."

"That is my daughter; they are mine kinsmen," cried the old woman between her sobs, shaking with emotion.

Robin smiles cynically at couple. Robin smiled cynically at the old couple, and there was not the least sign of recognition or affection from either of the younger pair. The Rabinowitches broke down completely, and their moaning and sobbing could be heard in the corridors outside of the District Attorney's office. The sister sat holding her brother's hand, and appeared more concerned about his welfare than anything else in the world as District Attorney Whitman continued to ask her questions.

She said she had come to this country before her brother, from Paris, where she had been studying medicine, and did not remember that Robin came over with the Rabinowitches. She insisted that she had only known them slightly in Brooklyn.

Drs. Hamilton and Jelliffe, whom District Attorney Whitman had asked to observe Robin and his sister and the old couple closely, with a view to noting any family resemblance, said afterward that the resemblance was a striking one.

Before the scene in Mr. Whitman's office Mrs. Rabinowitch had told the District Attorney some of her family history. She said that Joseph, the man under arrest, was the youngest of four children. Louise, the doctor, was the next youngest, she said, and two other sons, Edward and the oldest, Frederick, were next. Before Robin knew that he was to see the old couple he gave the District Attorney an account of his brothers and sister which tallied with Mrs. Rabinowitch's story, except that he said he had no brother named Frederick. The old woman told the District Attorney that her daughter had studied in Paris before coming to this country. She said Joseph had lived with them for ten years after they came over here. He was six or seven years old when they brought him here, she said. Then he disappeared, though they had heard from him and his sister occasionally. She had had several letters from Dr. Rabinowitch and her brother in her possession, but those, with some family photographs and heirlooms, she had turned over to a messenger sent by Robin to get them within the last year, she said. She had no birth certificates or other documentary evidence which would show that Robin and his sister were their children, she told the District Attorney. She declared that she and her husband were in fair circumstances, and did not seem to bear any grudge against Robin because he had neglected them in his days of prosperity.

Mrs. Rabinowitch appeared to be a well preserved old woman, with bright eyes and a clear mind. She spoke good English. Her husband was more infirm and spoke only Yiddish. His examination was conducted through Mr. Moskowitz, who acted as interpreter.

Dr. Rabinowitch hurries away.

At the end of the examination Dr. Rabinowitch, all muffled in veils and a large cloak, was hurried from the building by Mr. Jerome and Isidor J. Kresel, one of his law partners. Mr. Jerome would say nothing about the matter, and added that whatever was said would have to come from the District Attorney.

An effort was made to take Dr. Rabinowitch out of a side entrance to the building in order to avoid the camera brigade anxiously waiting to get her picture. Some one passed the word to the photographers, and they were on hand. Mr. Jerome had a spirited argument with one photographer, and knocked the camera out of his hand to the sidewalk when he attempted to take Dr. Rabinowitch's picture as she was getting into an automobile.

After the session in the District Attorney's office Robin was taken back to the Tombs and seemed to be little flustered by his experience. No effort was made to hail him out yesterday. It is understood that several more indictments against Robin will be ordered yesterday by the grand jury, which will be filed in Judge Swan's court to-day. There will also be other indictments against some of the persons alleged to have been implicated with Robin in his various transactions, it is said.

There was no opposition to the petition of Dr. Rabinowitch for the appointment of a commission for his personal and property when it came up yesterday for argument before Justice Goff in the Supreme Court. The matter went by default, but Justice Goff did not sign the order yesterday. District Attorney Whitman conferred with Justice Goff twice during the day, and is said to have informed him of the assertion by the Rabinowitches that they were Robin's parents. The District Attorney's office, in the old couple were present, will be given to Justice Goff to-day, it was said.

Drs. Hamilton and Jelliffe completed their examination of Robin as to his mental condition for the District Attorney yesterday, but no report of their observations was given out.

CLUB BARS A HUMORIST

But Another Stays in Health and Longevity Meeting.

CALLS IT "LONG-GREENITY"

Founder Demonstrates Patented Apparatus to Assist in Retarding Old Age.

Before calling the Health and Longevity Club to order in the Waldorf, last night, Dr. Samuel G. Tracy, its founder, requested a well known newspaper humorist to withdraw because the humorist refused to promise not to be funny.

A well known cartoonist who had accompanied the humorist through the entrance doorway in the same manner trailed behind him on the way out.

Approaching the undeniably facetious writer at 8:30 p. m., Dr. Samuel G. Tracy said:

"I must ask you not to write anything funny, because I do not think it would be fair to the members of the club for you to do so."

The humorist replied to the effect that he never felt sadder in his life than at that very moment, "but," he added, "this feeling may wear off as you proceed. Really, I can't promise anything at all. You may be the funniest affair of the season any minute."

"Well, then," replied Dr. Samuel G. Tracy, founder of the Health and Longevity Club—one of the maxims of which, he learned to be placid and mild—"I must ask you to withdraw."

The newspaper humorist thereupon obeyed, drawing a deep sigh of contentment, but Wilton Lackaye, the actor, remained.

In the middle of Dr. Tracy's paper upon the conservation of individual and public health and kindred subjects, Wilton Lackaye withdrew for a smoke in the hallway.

"What is the object of the club?" Mr. Lackaye was asked.

"Health and longevity, I rather," he replied promptly.

"Good evening, Oscar," said Mr. Lackaye, bowing to that famous culinary executive, who was passing.

"Oscar is strong on long-greenity," pursued Mr. Lackaye. "He seems hurried. Evidently word has just reached him that there is something new in that line."

"It is a difficult club to analyze," continued the actor. "That man who talked on 'Health of the Hair' was bald headed. He is still bald headed. He said we washed too much, that the ancients didn't do it and that we hurt the oils in our skin that way."

"He, too, is a physician. He seemed to say to me, 'Don't wash!'"

"I shall define the object of the meeting to be a little business."

"The speaker had finished. Mr. Lackaye stood by the green draped door."

"Nothing so became him as his taking off," he said, with one stage presence.

"I came here tonight to see a dear friend sing," he added, as the announcement was being made that she would not sing that night.

Club members and they who attended the meeting in the line of duty were instructed by a sober faced hotel attendant in costume, immediately they stepped out of the elevators, as follows:

"For health and longevity as far as you can go down the first aisle to the right."

The musical programme carried this footnote:

"The artists who have furnished the musical programme of the evening are open to professional engagement. Their address may be obtained from the secretary."

The address of the secretary, by the way, is No. 45 Fifth avenue, Room 603.

One of the most sensational statements made by Dr. Tracy was that Bulgaria possesses a centenarian for every thousand of its population and holds the international record.

A preacher who took the place of a publisher who was a great old man, who he said, lived in New York City and was now ninety-eight years old, but walked a mile and a half each day.

"That ninety-eight-year-old man can bear me without shouting," declared the minister.

"It is hard to hear him without shouting," said that immitable Mr. Lackaye.

At the close of his lecture Dr. Tracy had the lights turned low and demonstrated how one of his friends could receive electric shocks from a patented apparatus, each shock of assistance, it was said, in the retarding of old age, also in the treatment of rheumatism, gout, Bright's disease and a great variety of nervous affections.

NATIONAL CIVIC FEDERATION.

Many timely questions will be discussed and action taken on them at the eleventh annual meeting of the National Civic Federation, to be held at the Hotel Astor on January 12, 13 and 14. The sessions will begin at 10 a. m. and at 2:30 p. m. Representatives from thirty-four states will attend. Among the speakers will be Theodore Roosevelt, Secretary Franklin MacVeagh, Senator Ross, Senator Cummings, Alton Parker, Andrew Carnegie and Seth Low.

The subjects for discussion generally will deal with "Regulation of Combinations and Quasi-Public Utilities," "Compensation for Industrial Accidents," "Arbitration and Free Sharing." These have been endorsed by Governor Herbert S. Hadley of Missouri and Governor Thomas R. Marshall of Indiana.

State Insurance Department Approves Twenty-Such Organizations.

Albany, Jan. 4.—It was announced at the State Insurance Department to-day that the investigation of the Lloyds associations and organizations of interinsurers claiming the right to do an insurance business in New York, which was authorized by the Legislature of 1910, had been completed, and certificates of authority permitting the continuance of business issued on January 1, 1911, had been issued to twenty such organizations and associations.

Three certificates of authority have been refused. The insurance law makes it a misdemeanor for any of these three associations to transact the business of insurance in the State of New York after January 1, 1911.

WANT CODE; REJECT ONE

County Lawyers, Hearing Undermyer, Vote for Ethical Rulings.

PROPOSED PLAN GOES BACK

Sympathy for Justice Whitney's Family on Anniversary of a Reception in His Honor.

The New York County Lawyers' Association met at the Hotel Astor last night to hear an address by Samuel Undermyer, to meet Justice John J. Delany and to discuss the adoption of a code of professional ethics. In the course of the evening a resolution was adopted empowering the chairman, ex-Judge William J. Wallace, to appoint a committee of five which should draw up a set of resolutions expressing the sorrow of the association at the death of Justice Whitney, its appreciation of his character and its sympathy in the bereavement of his family.

Exactly a year before, to the day, the association had given a reception for Justice Whitney on the Supreme bench similar to the one given for Justice Delany last night.

After a spirited discussion, interspersed with invective, some of which was hurled by Julius Henry Cohen against a namesake of his who had ridiculed the proposed code, the association voted in favor of the adoption of some code, but rejected the particular one prepared by its special committee. Much of what Mr. Undermyer had said with regard to the attitude of lawyers, particularly corporation lawyers, was hailed by the advocates of the particular code as proof of the need of it. The majority, however, seemed to find its provisions too general and obvious.

"Some Needed Legislative Reforms in Corporate Management" was the subject of Mr. Undermyer's address, and what he got through the audience seemed convinced, judge by his applause, that the reforms were needed. Mr. Undermyer held a brief for the minority stockholder and the industrial policy holder, in which he scathingly denounced the "holding company" device, the aversion of the courts to review the business judgment of directors, the restrictions of a minority stockholder's right to maintain an action in the interest of the corporation, "the arbitrary and uncontrolled power of the Stock Exchange," the method of reorganizing insolvent corporations and the irresponsibility of officers of industrial life insurance companies.

In the last connection Mr. Undermyer said the Armstrong law had accomplished something in the way of reform "which the companies are now combining to emasculate with the expected assistance of the forthcoming Legislature in this state."

"With their old champion and spokesman at the helm in the Senate, as has been threatened," he went on, "and with the energies of the companies combined for the assault under the euphonious name of the 'Association of Life Insurance Presidents,' all the great work of reform is in peril."

The holding company, the speaker said, brought more misery to the small, innocent investor than all the other corporate wrongs combined, and he urged that federal legislation be enacted to forbid its existence in the case of corporations doing an interstate business. The power of the Stock Exchange to strike stocks from its official list he wanted subject to judicial review. Of the Stock Exchange itself he said:

"It exercises the most despotic, uncontrolled and irresponsible powers of any body on earth."

As patterns for all the reforms suggested, Mr. Undermyer pointed to the English laws governing corporations, which he said were "one hundred years ahead of us in everything that pertains to justice, simplicity and intelligence." He exhorted his fellow members of the bar to take a more prominent and influential part in moulding reform legislation, and with regard to discipline within the ranks he remarked:

"Some day our profession will awaken to a proper sense of public duty and responsibility, when we will be ashamed to lend our talents to the perpetration of these scandals. Instead of maintaining committees on discipline and paid assistants in our own bar associations to hunt down the unfortunate little fellows who have surrendered to temptations to commit wrongs that are trifling as compared with the daily activities of some of these advisers to great corporations, we will then enter upon the great work of purifying our ranks from the top."

O. K. FOR LLOYDS ASSOCIATIONS

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FERRY ENGINEERS HUMBLE

Tomkins Shows Fight and Then City Job Holders Repent.

There was a warm discussion at the adjourned conference yesterday between Dock Commissioner Calvin Tomkins and a committee of the municipal ferryboat engineers over the complaints of the engineers, in which the Commissioner said some sharp things. Finally F. W. Yates, national president of the Marine Engineers' Beneficial Association, who acted as spokesman for the men, promised that there would be no concerted action by the engineers without reasonable notice.

The length of the notice should a strike occur is to be fixed by the local Board of Steamboat Inspectors, which, Yates said, had the power in such a matter. The Commissioner in view of this promise will stop preparations for a strike.

Before a matter of a possible strike of the engineers came up the twelve grievances previously submitted by the engineers were replied to. President Yates then took them up again and spent some time in criticizing the work of the department.

Commissioner Tomkins cut short all further discussion by bringing up the matter of the strike threat of the engineers. He said he believed he had established the fact that the intention was to run the municipal ferry service on a business basis. The Commissioner said:

"Is a strike of the engineers still hanging over our heads, or do you, in view of the attitude of the department in being ready to discuss all grievances in a friendly spirit, withdraw all threats of a strike?"

"I take it, Mr. Yates, that you can speak for the rest of the engineers, and want you to give me your assurance explicitly that there will be no strike."

"I want it to be understood," the Commissioner continued, "that if these men leave the service of the city in this way they can never get back while I am Commissioner. They may return under a Civil Service examination under another commissioner, but I will do my duty as I conceive it. The Mayor would have no sentiment in the matter and would dismiss them if he thought I was incompetent or failed in my duty."

Finally President Yates said that he could assure the Commissioner that no concerted action of the men would take place without reasonable notice.

"Then," said the Commissioner, "I will take you at your word and will discontinue the preparations for a strike."

A conference between the Commissioner and the representatives of the firemen will be held to-day.

THIEF SENDS JEWELRY BACK

Police Think He Was Afraid to Try to Pawn Marked Pins.

The police are looking in Queens Borough for a burglar who is so polite that when he finds he can't use jewelry that he has stolen because it is marked with the owner's monogram he makes a package of the articles and leaves them on the owner's front porch, where they might be found the next morning.

The man who is rejoicing at the return of most of the things stolen from his house several evenings ago is Captain G. A. Williams, of Villard avenue, Hollis, who is head of a lighterage concern in Manhattan.

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The burglar helped himself to five diamond stickpins, a cigar cutter set with diamonds and pearls, cuff buttons, a signet ring and a silk dress, waist and sweater. The missing articles were valued at about \$500. Captain Williams sent for the police and gave them detailed descriptions of each missing article, but he hardly expected to see any of them again, he says.

As he left his house yesterday, however, to go to business he stumbled over a bundle on his front porch, and it was found to contain all the stolen jewelry that were Captain Williams' monogram. It is believed that the thief was afraid to attempt to pawn marked articles and so took them back.

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Father Time pictures a sturdy giant who has withstood the thunderous storms of many seasons. Father "Knick" represents the robust health and strength of a great city. Each has learned the art of prolonging life by drinking

RUPPERT'S KNICKERBOCKER BEER

"The Beer That Satisfies"

Dr. Wiley, the United States Government expert on pure foods, writes: "BEER IS A VERITABLE FOOD PRODUCT."

Professor Gaertner says in his "Manual of Hygiene" that one quart of beer is equal in food value to 3-10 pounds of bread as to the quantity of carbohydrates, and to two ounces of bread or one ounce of meat as to the quantity of albumen. Ruppert's Beer contains all the best materials that can possibly be put into the making of beer—pure beer.

BOTTLED AT THE BREWERY.

Families supplied by Retail Dealers. Our famous Knickerbocker Beer is also on draught at all first-class places.

HOSPITALITY

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A guest said, last week: "No House Committee, official or attendant at my Club manifests more interest in my comfort than do the officials and attendants aboard this train." He was speaking of the All-Steel

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Medium and Heavyweight fabrics in black, blue, gray and mixtures.

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