

Experts Agree Seats for All Means Receiver Officials of Interborough and Transit Board See Financial Difficulties in Improved Service Hedley to Present Figures

Will Appear Before Commission Wednesday to Explain Valuation of Property Appreciable improvement in Interborough service—anything approximating a seat for every passenger in the non-rush hours—means a receivership for the Interborough, according to well informed officials of the Interborough company and of the Transit Commission.

Frank Hedley, general manager of the Interborough, who is preparing for the hearing before the commission next Wednesday to inquire into the causes of congestion, declined yesterday to discuss the attitude of the company toward the Transit Commission, which insists that road earnings shall be subordinated to service, no matter what they may mean to the operating companies.

It is understood that if Mr. Hedley does not make his company's position clear at the hearing on Wednesday, he will bring it to the front on the following Monday, when the commission's valuations of the transit lines will be challenged by the companies.

Dispute on Valuation The Interborough contends that the Transit Commission's valuation of its properties is \$26,000,000 too low. The Interborough holds its own valuation at \$20,000,000, while the Transit Commission's valuation in round numbers is \$24,000,000.

The transit situation has clarified itself to the extent that the Interborough is prepared to make representations to the commission that either one of two things will force the company into a receivership.

One of these considerations is an appreciable improvement of the service, involving the employment of more than 100,000 men, and the other is the continuance of the Interborough's lease contract with the old Manhattan Elevated Company, whereby the Interborough pays 7 per cent on \$80,000,000 of the old company's book valuation of the Manhattan company.

These are the two main items confronting the commission and the companies when they attempt to work out an arrangement for the future of the service, costing the Interborough what it does under its present leased charges.

When Mr. Hedley testified before the Transit Commission on November 14, 1921, at which time the management of the Interborough was under fire, he made several references to a possible receivership. He said the reduction of 10 per cent in wages had been asserted by the employees "rather than the risk of a receivership."

Wants Owners to Confer "It is one of the things that has got to be carefully considered by the owners of the Interborough. In fact, the owners of all securities of all the traction companies here should get around the table, in my judgment, and see if they cannot agree with this commission on some means of putting this thing on a sound basis for everybody."

Columbia Seniors Carry Day For "Petting Parties" and Rum Annual Questionnaire Shows Prohibition Has Speeded Up Drinking. Short Skirts Have Made Women Winsome, Only 1 in 300 Wants to Be Journalist

The annual questionnaire circulated among members of the senior class of Columbia College showed, when the results were announced last night, that the class of 1922 approves of "petting parties," does not frown upon modern women because of their dress, cigarettes or rouge and drinks about twice as much as before prohibition.

The vote was 60 to 40 in favor of "petting parties." Twenty-six members of the class said they drank before prohibition was declared, seventy-seven said they did not. Fifty-eight said they did not drink now, fifty-three said they did not.

There are about three hundred in the class, and one of them admitted that his ambition was to be a journalist. Most of the class wanted to be lawyers. After the law, engineering was the most popular profession.

New York Times and The Tribune were the favorite newspapers, with "The Sun," "The New York Evening Post" and "The Globe" following in the order named.

Brander Matthews, who recently celebrated his seventieth birthday and has been at Columbia fifty years, was voted the most popular professor. L. R. Watson, of 564 West 149th Street, according to the answers turned in, is "the best natured, most unselfish and most likely bachelor" in the class.

Thirty said they had smoked before entering college; seventy-two said they had not. Fifty-eight said they smoked now; forty-two said they did not.

Seventeen regarded "dapper" as a complimentary appellation; 78 thought it was uncomplimentary. Thirty expressed approval of engagements to marry contracted while in college; 72 said it was wrong to get engaged before being graduated.

Eleven of the seniors are engaged. Two are married. Eleven approve of marriage while in college; 88 disapprove.

Ninety-five said that college education was "worth while"; five said it wasn't.

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Fire Risk Board Denies Underwriter Accusations W. E. Mallinon, general manager of the National Board of Fire Underwriters, in a letter addressed yesterday to Samuel Untermyer, general counsel of the Lockwood committee, replies to Mr. Untermyer's charges on the board with an assertion that there is no more upright and honorable organization in the United States.

"You are reported as saying that the National Board of Fire Underwriters is a very powerful but not very reputable body. There is no more upright and honorable organization than the National Board of Fire Underwriters. It is an association of stock fire insurance companies working for greater safety to life and property. It has nothing to do with making or maintaining insurance rates."

"Among the errors in your statement is that \$114,000,000 a year in premiums goes out of this country to foreign countries. The fact is that during five years, from 1915 to 1920, foreign countries admitted to do business in the United States sent \$10,000,000 more to this country than they took out of it."

"When you say the bill you propose would save \$100,000,000 a year to the holders of fire insurance policies, New York State alone you make a ridiculous error, for the total fire insurance premiums in the entire United States amounted to approximately \$550,000,000. New York State premiums represented about \$82,500,000."

The underwriting profit of all fire insurance companies members of the National Board of Fire Underwriters goes out of this country to 31, 1920, shows a minus figure of 2.97 per cent, while for a period of fifteen years—1906 to 1920 inclusive—there is an underwriting loss of 2 per cent. This loss has been taken care of during the fifteen-year period by appreciation of securities in which the companies have invested their assets and surplus through the action of their boards of directors."

Says Sister Posed As Co-respondent in His Divorce Action Jerseyman Admits Collusion in Suit That Failed, but Insists Desertion Now Is Good Reason for Decree

Leak Goodfriend, of West Nutley, N. J., acknowledged yesterday in Chancery Court in Jersey City that three years ago he had tried to get a divorce against his wife, Emma Goodfriend, but this time, he said, he was entitled to a divorce, as his wife, Emma Goodfriend, of 1701 Franklin Avenue, the Bronx, had deserted him.

They had been married ten years, Mr. Goodfriend said, and had lived well, when his wife came to him in 1918 and announced her intention of deserting for better or for worse, remarking: "I married you for your money, and as your money is spent, I have no more use for you."

In May of that year, he continued, she left in the office of a cousin of his wife and he agreed to give her \$400 and evidence on which to get a divorce, while she was to drop a suit she had started to obtain the furniture in their home and abandon any further claim upon him.

Collector Calls on Police as Precautionary Measure to Protect Federal Cash and Income Levy Crowds Record Set by Throngs

For the first time since New York town began paying Uncle Sam his yearly income tax the police were called out yesterday to safeguard the thronging citizenry at the Customhouse. It was a precautionary measure, deemed necessary by Collector of Internal Revenue Frank K. Bowers, when the midday crowds became so dense that a happy hunting ground was offered to hold bandits and nimble-fingered "dips."

Not only were the police on guard near the windows on the sixth floor where the taxpayers thrust their money into the government's hands, but they rode in the automobiles hauling the money to the Federal Reserve Bank. Every day until the office closes at midnight on March 15, Collector Bowers said, the police will be on duty. The Collector will take no chances.

Big Crowds Seek Blanks Yesterday's crowd seeking blanks was the record. At the noon time period it became almost a mob. It was formed on two lines, filing down the corridor to room 115, where the blanks were handed out. An attendant distributed thousands and thousands of forms for incomes under \$5,000, the men and women passed by, while blanks for corporations, partnerships, fiduciaries, inventories and subsidiaries were supplied in lesser numbers.

On the sixth floor, where the returns are filed, information dispensed and money paid in, fifteen or twenty desks, each manned by an internal revenue agent or deputy collector, were swamped by the crowds seeking advice and information. As the elevators emptied their loads of taxpayers every few seconds into the corridors, there was a continuous jam that even the "line-forms-on-the-right" habit did not untangle until the middle of the afternoon. There were long lines at the clerks' windows where the taxes are paid.

Every arrangement has been made to insure things running as smoothly as the crowds permit. Collector Bowers said, as he snapped his bag shut to catch a train for Washington. "We had a training school for six weeks, where the deputies were drilled in the new law, and they know it pretty well by now. We have eight more men this year than last, making 110 altogether. Even with the distribution of work made possible by our four branch offices, this year's crowds are the biggest we have ever had."

Office to Open Nights On Monday, Tuesday and Wednesday the Custom House office will be open nights. On Wednesday, the last day for filing returns, the office will close promptly at midnight.

With all of the crowds there has been little real confusion. People are co-operating with the collectors the best they can, but there are 620,000 taxpayers in Manhattan alone to be attended to. Yesterday's distribution of blanks made the total 1,300,000 for 1919-A, for incomes of \$5,000 downward; 395,000 for 1919, over \$5,000, and 150,000 of 1919, for corporations. People from all the boroughs and surrounding regions who come to New York daily are getting blanks from the Custom House.

It is expected that under the new law there will be a great increase in the number of non-taxable returns. With the exemption under \$5,000 raised \$500 and for dependents from \$200 to \$400, the small taxpayer will greatly benefit.

The claim was made yesterday that interest received on savings banks deposits should be free from tax on the theory that it is in the nature of a dividend. The custom of the Treasury Department, it was said at the collector's office, is to regard this interest as income and to tax it as such. Dividends are subject to a surtax, but not the normal tax. Until a ruling to the contrary is made savings bank deposit interest will be taxed as income.

Bowers Guards Two Nations Tax Rush From Bandit Gangs Join Tributes To Ericsson

A commemorative dinner was given last night at the Waldorf-Astoria in honor of John Ericsson, the Swedish-American naval engineer who designed the ironclad Monitor, opponent of the Merrimack in the Civil War. The dinner was given on the occasion of the sixtieth anniversary of the battle fought in Hampton Roads on March 9, 1862.

A banquet was held at the same time in Stockholm, Sweden, attended by the royal family and the American Minister and Consul. Edifications were exchanged between the two gatherings by cable. Olaf H. Lamm, Consul General of Sweden, speaking at the Waldorf-Astoria, said: "Ericsson, always identified with the ironclad Monitor, was a man of peace. Ericsson believed that fear of fright-

fulness would act as a deterrent to the uncontrollable passions of war. The world since has learned of the futility of this idea. Ericsson today would probably devote his genius to the reconstruction of peace."

American Asked to Lead "Mankind looks to America for the great rehabilitation. The war was an eloquent testimony of her readiness and ability to lead in idealism."

Four bronze tablets were unveiled yesterday in memory of Ericsson. The first was at 26 Beach Street, a ten-story building now occupied by an express company, the site of the residence where Ericsson toiled for twenty-five years on his inventions.

Songs were sung by Swedish singing societies and addresses made by N. V. Hansell, president of the American Society of Swedish Engineers; Emil F. Johnson, Dr. George F. Kuntz and Consul-General, Lord North, David C. Bell, a great-nephew of Lawrence F. Bell, an engineer on the Monitor, sang with the societies.

Tablets Honor Inventor Another tablet was unveiled at the site of the Phoenix foundry, at 259 West Street. The ceremonies were in charge of the General Society of Mechanics and Tradesmen. A third tablet was unveiled at the Continental Iron Works, at West and Calyer streets, Brooklyn, by Thomas F. Rowland, proprietor of the company.

At Cunard Pier 54, West Thirteenth Street, the fourth tablet was unveiled at the site of the Delamater Iron Works, at West and Calyer streets, Brooklyn, by Thomas F. Rowland, proprietor of the company.

The only known living survivor of the crew of the Monitor, the famous "Yankee Clam Box," David C. Bell, a Burr, eighty-seven years old, of Meriden, Conn. He served four years

Scientist Raises Some Doubt On That Patagonian Monster

AMHERST, Mass., March 9. By The Associated Press. If any of the Pleistocene monsters are still alive in Patagonia, their forefathers must have had a busy time wiping out their tracks and chewing up their skeletons for the last 10,000 years, asserted Professor F. B. Loomis to-night.

Professor Loomis, who is geologist at Amherst College, was commenting upon the reported discovery of a live pleistocene in Patagonia. He is one of the only two American scientists who have explored that region for fossils. He said no trace of a skeleton of the pleistocene has been found and that there was not a chance of the survival of the species to date. What was seen, he thought, was a water snake, probably an anaconda.

Professor Loomis conducted for Amherst College the last skeleton hunting expedition of American scientists in Patagonia in 1911. Although he talked with many traders and travelers to the lake region where the discovery was reported, he never heard a hint of the existence of the pleistocene.

The pleistocene was distinctly a marine form of life, Professor Loomis said, and could not exist in fresh water. Furthermore, he added, the bones of marine forms of life have never been discovered anywhere in South America. The pleistocene remains have been found almost entirely in Europe, although they have been found in deep-sea deposits in Montana and Wyoming.

"The vagueness of the report from Patagonia prevents any accurate estimate of what Professor Onelli, of Buenos Ayres, says was seen," said Professor Loomis, "but if anything was seen it must have been the head and long neck of some water snake, probably the anaconda, which is common in that region. It could not have been a turtle, because the latter's neck is so short. The tracks along the shore of the lake might have been made by Indians or traders dragging canoes out or into the water, or quite possibly by the Brazilian otter."

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Grand Jury Indicts Frady For Murder in First Degree MIAMI, Fla., March 9. No indication was given by authorities to-night when Edgar C. Frady, of Chicago, would be given a hearing on the indictment returned against him to-day by the grand jury charging first degree murder in connection with the death of his wife, who was fatally shot at their hotel at Miami Beach on February 26.

Frady, recovering from self-inflicted knife wounds, is held in the county jail where he was taken Monday night after the sheriff said he had been warned that a plot was on foot to kidnap him from the hospital and take him to Cuba or South America on a private yacht.

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Senate Votes For Extension Of Rent Laws

which has been built in New York City in seven years, to the big fire insurance companies with assets of \$100,000,000 or more.

"This proposal was unfair to the smaller companies which will want to come in under the permissive features of this bill.

"Another amendment sought to define a net rental value. This was a mischievous definition, as the courts have defined what is a net rental value. I think I have convinced the counsel to the insurance department that these amendments are unwise."

"Now the expert testimony of our own experts, of the officials of the Metropolitan Life Insurance Company and of the large builders is that when this bill becomes a law they can put up apartments which will rent at considerably less than \$9 a room.

"I don't believe that the superintendent of insurance wants to kill this bill, for I know that he is for the substantial part of our program wholeheartedly, but the effect of those amendments at this late date would be to kill this bill, which millions of people of New York City are looking to for immediate relief."

Shortly after Mr. Untermyer finished Superintendent of Insurance Stoddard entered the Senate chamber and asked for the bill. He inquired for the amendments required by Untermyer.

"Of course," said Mr. Stoddard, "the only opposition to the amendments to the existing rent laws and to the extension of them to April 1, 1921, came from the landlords of New York City. One of the bills the landlords favored wholeheartedly. This gave back tenants the jury fees put off. These fees never went to the landlords, but to the courts.

Senators Criticize Phillips

"Mr. Phillips, while head of the State Insurance Department, was told about conditions that exist in the insurance business, but he did nothing to correct these evils. The insurance companies are still exacting great tributes from manufacturers and industries at an outrageous rate. Phillips stepped out as head of the insurance department into an insurance organization which he as a state official should have investigated. We do not want state su-

perintendent of insurance who are rubber stamps for insurance companies. "It is a question of how much business the insurance companies are going to let the state fund do. They are trying to hold it up as long as they can, and once that is done their battle will have been won. When the state says that workmen's compensation insurance is compulsory why should the man who has to take out the insurance be forced to pay exorbitant rates?"

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Advertisement for Stern Brothers Men's Soft Hats and Derbies. Features a complete display of new shapes and colors for Spring 1922. Includes pricing and contact information for 43 Cortlandt St.

