INCOME TAX HITS SUBWAY PROFITS

Interborough and B. R. T. Appeal to Washington for Amendments.

BILL CALLED UNJUST

Measure Would Actually Tax Non-Existing Assets, Says Brief.

CITY LOSS IN THOUSANDS

Fight by the Two Companies Involves $233,000,000 in Bonds.

WASHINGTON, May 2.—An effort will be made by counsel for the Interborough and the Brooklyn Rapid Transit Company, now in Washington, to amend in material respects the proposed income tax law, which they say in an extensive brief will have a serious and detrimental effect on the bonds issued for the construction of the new subways in New York.

The Interborough is represented by Ralph Norton and the Brooklyn Rapid Transit by George D. Yeomans.

Under the projected income tax law, as drafted by Representative Hull of Tennessee, the provisions of the present corporation tax law of 1909 are continued.

Therefore, in levying a tax of 1 per cent. on the net income of corporations the deduction is permitted only of interest paid on an amount of indebtedness which does not exceed the paid up capital stock of a corporation. Bonds or mortgage notes issued in excess of the amount of capital stock are subject to provisions of the income tax law.

On this basis $135,000,000 Interborough subway bonds and $98,000,000 of the Brooklyn Rapid Transit subway bonds will fall within the provisions of the income tax law.

The Interborough is capitalized at $35,000,000 and has issued $170,000,000 bonds for the construction of its subways. The New York Municipal Railway Corporation, a recently organized subsidiary of the Brooklyn Rapid Transit, has only $2,000,000 capital stock and has issued bonds for fifty times that amount for extensions of the subway system.

The lawyers for the two roads are convinced that these bonds, issued under supervision of the New York Public Service Commission and which are for a public purpose, should be included in the exemption. On this hypothesis they have prepared a series of amendments which they have already discussed with Representative Hull and others of the Ways and Means Committee.

The lawyers' brief says:

"In presenting our contention all the amendments are submitted as an appeal for equitable treatment of corporations which are subject to public service regulation and particularly of those which are in practical partnership with cities and subject to special restrictions of city representatives in the matter of their capital, expenses and operations.

"Corporations whose securities have received a clean bill of health from a State commission should not be penalized and subjected to unjust taxation because of overcapitalization of industrial or other unregulated corporations by unscrupulous promoters. The mere fact that bonded debt exceeds the capital stock does not warrant the conclusion that the excess is water. Indeed the contrary is the proper inference, particularly in the case of the regulated corporations."

The brief shows how the present bill unamended would work. It takes the $170,000,000 of 5 per cent. gold bonds of the Interborough upon its capital stock of $35,000,000 and says:

"If all these bonds were issued and outstanding in any one year the practical result would be in calculating the income for the following year that the company would be entitled to deduct from its gross income as interest on bonded debt only the sum of $1,750,000, that being 5 per cent. of its bonded indebtedness to an amount not in excess of its issued capital stock.

"During the same year it would have to pay as interest on the bonded debt $8,500,000, so that under this artificial scheme the taxable net income of the company would be at least $6,750,000 larger than it actually was. The present bill would compel it to pay a tax of $67,500 on an asset which does not exist. Practically the same situation exists with respect to the Brooklyn Rapid Transit Company."

The brief further relates that this operation of the proposed bill is peculiarly unjust because it proposes to collect the tax regardless of the fact that the difference between capital stock and the bond issue does not represent water.

The lawyers assert that the city of New York will lose money under the operation of the bill when it comes to share in the division of annual profits of the new subway lines. Such division is made after the deduction of certain charges including all taxes.

So far as the Interborough is concerned, the lawyers declare that the city will lose annually one-half the tax which the bill will impose, or $33,750.

EFFECT ON CITY FEARED.

Public Service Officials Think It May Get Tax Burden.

Members of the Public Service Commission are interested keenly in the attempt of the Interborough and Brooklyn Rapid Transit companies to have the proposed income tax law amended. Members of the commission fear that the 1 per cent. tax will come out of the city's share in the profits of the companies.

"In the case of the Interborough," said one of the Commissioners, "every increase in taxation will come out of the city. The company will get its $56 on bonds as a preferred allowance under the contract, and if the tax is raised the city has to be paymaster. This condition will run throughout the life of the contracts. In the case of the B. R. T. the city will pay the tax through most at least of the life of the contract."

He said that unless the draft of the graduated income tax is carefully drawn the city will be paying the taxes of the bondholders in both companies also. During the subway negotiations the lawyers for the companies tried to induce the commission to accept a phrasing which would make "all governmental charges payable by the company" come out of earnings before the preferential payments were allowed, thus leaving them intact and insuring tax free incomes to owners of the bonds. But the commission insisted that the phrase be made to read, "all governmental charges assessed against the company."

If the former draft had been allowed there would be no doubt, it was said yesterday, that the city of New York would be paying the income taxes of all the bondholders in the two companies. As it stands now, however, there is a good chance that the bondholders will have to pay their own taxes.

INCOME TAX PAYERS' GUIDE.

Representative Hull Gives Synopsis of His Bill.

WASHINGTON, May 2.—An official synopsis of the income tax bill, intended for the busy man who has no time to puzzle over the confusing and complex legal phraseology of the measure, has been prepared by Representative Hull, the income tax expert of the House.

This synopsis is the nearest approach to a simple and intelligible explanation of the bill that has yet come from official sources. It was made in response to hundreds of requests and will be distributed over the country to persons who are seeking light on this important bill.

Here is the Hull synopsis of the sections in the bill which relate to the tax on individuals:

INCOME TAX—PERSONAL.

INCOMES COVERED.

Those of all citizens of the United States residing at home or abroad.

Those of all persons residing in the United States although not citizens thereof.

All net incomes from property owned and from every business, trade or profession carried on in the United States by persons residing elsewhere.

NORMAL TAX.

One per cent. per annum upon the amount of net income over $4,000.

ADDITIONAL TAX.

One per cent. per annum upon the total amount of net income from all sources over $20,000 and not over $50,000 per annum.

Two per cent. per annum upon the amount of net income over $50,000 and not over $100,000.

Three per cent. per annum upon the amount of net income over $100,000.

NET INCOME INCLUDES.

All gains, profits and income derived from salaries, wages or compensation for personal services of any kind and however paid.

Professions or vocations.

Business, trade or commerce.

Sales or dealings in property, real or personal, growing out of the ownership or use of, or interest in, property, real or personal.

Interest, rent, dividends or securities.

Transaction of any lawful business carried on for gain or profit.

Gains or profits or income derived from any source whatever.

Income, but not the value, of property acquired by bequest, devise or descent.

Income, but not proceeds, of life insurance policies paid upon death.

DEDUCTIONS ALLOWED.

Necessary expenses actually incurred in carrying on any business.

All interest accrued and payable within the year on indebtedness.

All national, State, county, school and municipal taxes.

Losses actually sustained during the year, not compensated by insurance or otherwise, arising from fire, storm or shipwreck.

Debts actually ascertained to be worthless and charged off during the year.

A reasonable allowance for the exhaustion, or wear and tear, of property arising out of its use or employment in business.

All income tax upon which has been paid at the source.

Amounts received as dividends upon the stock of any corporation, &c., which is taxed upon its net income.

Interest upon bonds and securities guaranteed free from taxation.

DEDUCTIONS NOT ALLOWED.

All personal, living or family expenses.

Taxes assessed against local benefits.

All expense of restoring property or making good the exhaustion thereof for which an allowance has been made.

Amounts paid for new buildings, permanent improvements or betterments made to increase the value of any property or estate.

EXEMPTIONS.

Interest upon the obligations of a State or any political subdivision thereof.

Interest upon the obligations of the United States the principal and interest of which are now exempt from Federal taxation.

The compensation of the present President during the term for which he has been elected.

The compensation of the Judges of the Supreme and inferior courts of the United States now in office.

The compensation of all officers and employees of a State or any political subdivision thereof.

AMOUNT OF INCOME EXEMPT.

Four thousand dollars shall be deducted from the net annual income, as above ascertained, of each person.

Only one deduction of $4,000 shall be made from the aggregate income of all members of a family.

FAMILY CONSISTS OF

One or both parents and one or more minor children, or of husband and wife.

EXCEPTIONS.

A wife living permanently apart from her husband.

Guardians are allowed to make deductions in favor of each and every ward when same are not comprised in one family having joint property interests.

TIME OF GOING INTO EFFECT.

The tax shall be computed upon the remainder of the said net income for the year ending December 31, and for each calendar year thereafter.

RETURN OF INCOME.

A true and accurate return of all net incomes of $3,500 or more shall be made under oath or affirmation.

It must be made to the collector of internal revenue for the district in which said person resides or has his principal place of business in the United States.

FORM OF RETURN.

The form shall be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury.

Shall set forth specifically the gross amount of income from all separate sources. From this total shall be deducted the aggregate items of expenses and allowances above authorized.

TIME OF RETURN.

The return must be made on or before March 1, 1914, and on or before March 1 of each year thereafter.

PERSONS REQUIRED TO MAKE RETURNS.

1. Each taxable person of lawful age for himself.

2. Guardians, trustees, executors, shall make and render a return of the net income coming into their custody or control of the person for whom they act.

3. All persons, firms, companies, copartnerships, corporations, &c., having the control, receipt, disposal, or payment of fixed or determinable annual gains, profits or income of another person subject to tax arising from an annual business relationship shall in behalf of such other person render a separate and distinct return for each person upon which the normal tax is paid at the source.

EXCEPTIONS TO RETURNS.

No return of income not exceeding $3,500 is required.

Persons liable for the normal tax only on their own or another's account shall not be required to make returns of the income derived from dividends on capital stock of corporations taxable upon their net incomes.

DUTY OF THE COLLECTOR OF INTERNAL REVENUE.

The collector or deputy shall require each list to be verified by oath or affirmation of the party rendering it.

The collector may increase the amount of any return if he has reason to believe that the same is understated.

No such increase shall be made except after due notice to such party and upon proof of the amount understated.

In case of disagreement between the collector and the taxable person such person may submit the case with papers and proof to the Commissioner of Internal Revenue.

ASSESSMENTS.

All persons shall be notified of the amount for which they are respectively liable on or before June 1 of each year.

NEGLECTED, FRAUDULENT OR FALSE RETURNS.

In case of neglect or refusal to make returns, or in case of fraudulent or false returns, upon the discovery within three years after said return is due the Commissioner of Internal Revenue shall make such return himself.

TIME OF PAYMENT.

Said regular assessments shall be paid on or before the thirtieth day of June each year.

Assessments made by the Commissioner of Internal Revenue are payable upon notification.

PENALTY FOR DELAYED PAYMENTS.

On sums due and unpaid after June 30, or for ten days after notice and demand thereof by the collector, there shall be added 5 per cent. to the amount of tax unpaid and interest at the rate of 1 per cent. per month from the time the same became due.

EXCEPTIONS.

Incomes from the estates of insane, deceased or insolvent persons.

COLLECTION AT THE SOURCE.

All persons, firms, companies, &c., including lessees or mortgagors of real or personal property, trustees acting in any trust capacity, executors, &c., employers and all officers and employees of the United States having control, receipt, custody, disposal or payment of interest, rent, salaries, wages, premiums, annuities, compensation, remuneration, emoluments or other fixed or determinable annual gains, profits and income of another person exceeding $4,000 for any taxable year, who are required to make and render a return in behalf of another, are hereby authorized and required to deduct and withhold such normal tax and pay it to the United States official authorized to receive the same.

EXCEPTION.

Incomes from the dividends on the capital stock or from net earnings of a corporation, &c., subject to the normal tax are not to be included in the above.

LIABILITY.

Each of the persons, firms &c., above enumerated are hereby made personally liable for such tax.

BENEFIT OF EXEMPTION.

Where the income tax of a person is paid at the source the benefit of the $4,000 exemption shall not be allowed unless there shall be filed, not less than thirty days prior to the day on which the return is due, with the person or concern required to make such payment of tax at the source, an affidavit claiming the benefit of such exemption.

When a taxable person's tax is paid at the source, if he desires any deduction for losses, expense of business, &c., he may either file claim together with return of any other income upon which the tax is not withheld at the source, either with the collector or with the person or corporation withholding his tax, as the taxpayer may choose.

INDIVIDUAL INCOMES NOT EXCEEDING $4,000 PER ANNUM TO BE TAXED AT THE SOURCE.

Incomes derived from interest on bonds, mortgages or other indebtedness of corporations, joint stock companies or associations, insurance companies.

Securities of the United States not now exempt from taxation.

Incomes composed of coupons, checks, or bills of exchange for or in part payment of interest or dividends upon stock or obligations of foreign corporations, &c., engaged in business in foreign countries.

Interest upon bonds of foreign countries.

Foreign mortgages or like obligations not payable in the United States.

GENERAL PROVISIONS.

No taxable person shall be released from liability for this tax.

When a return is made and his tax paid at the source no person shall be required to make a return himself unless he has other net income.

Only one deduction of the $4,000 shall be made in case of any person.

FAILURE OR NEGLECT TO MAKE RETURN FOR PERSONAL TAX.

Any person, corporation, &c., liable to make a return for a personal tax refusing or neglecting to make such return shall be liable to a penalty of not exceeding $500.

RILEY AND MITCHELL REJECTED BY SENATE

Men for Prison Head and Labor Commissioner Defeated by Democrats.

ALBANY, May 2.—Gov. Sulzer late to-night sent to the State Senate the nomination of George S. Weed of Plattsburg to be State Superintendent of Prisons, after the Senate a few hours previously had rejected the nomination of John R. Riley of Plattsburg for the same office.

Mr. Weed is the son of Smith M. Weed, who was with Gov. Sulzer at the Executive Chamber to-night when the Governor made up his mind to send in the name. Weed always was allied with the Cleveland faction in New York State and always fought David B. Hill and Tammany Hall.

At the same time Gov. Sulzer sent to the Senate the nomination of Lewis F. Pilcher of Brooklyn as State Architect.

It was by a party vote that the Senate rejected Gov. Sulzer's nomination of John R. Riley of Plattsburg to be State Superintendent of Prisons and that of John Mitchell of Mount Vernon to be State Labor Commissioner to-day.

Mr. Riley's nomination had been before the Senate for nearly two months and Mr. Mitchell's for nearly three weeks. Adverse reports came from the Finance Committee after the Democratic Senators agreed to reject these nominations. The adverse reports were not discussed during the vote, the Republicans voting only to sustain the nominations.

Mr. Riley is a protege of Smith M. Weed, an original Cleveland man. He might have been confirmed had he agreed not to appoint Charles F. Rattigan as warden of Auburn prison. Deputy Comptroller Michael J. Walsh, Democratic leader of Westchester county, opposed Mr. Mitchell because he had opposed the Democratic organization in that county and was a recent arrival in the State.

The Governor had refused to agree to any compromise on Mr. Mitchell or Mr. Riley.

The Governor believes that the question is debatable of whether or not he could appoint a State officer whose nomination had been rejected by the Senate. He has his own ideas on recess appointments.

Gov. Sulzer, it was said to-day, had agreed to appoint Dr. Linsley Rudd Williams of Manhattan as State Health Commissioner.

SAYS TARIFF WILL WHIP PARTY IN 1914

Dies of Texas, Wool Protectionist Democrat, Warns Colleagues.

"WILD ASSES IN CORN"

Gardner of Massachusetts Calls Cotton Cloth Schedule Sectional Legislation.

WASHINGTON, May 2.—The "market basket," partly free and partly dutiable, and the schedule embracing spirits, wines and beverages took up most of the time of the tariff debate in the House to-day.

There were flareups, but things ran along pretty smoothly until the cotton schedule was reached late in the afternoon. By the grace of Chairman Underwood the five minute rule was abandoned temporarily to give the opposition a chance to be heard.

The schedule was attacked first by Representative Gardner of Massachusetts, who charged that the contentions of the Northern manufacturers of cotton goods had been ignored by the Ways and Means Committee and that the schedule had been framed solely on the declarations of the Southern mill owners, who pay the lowest wages in the United States and operate to the distinct disadvantage of the Northern producers of cotton cloth.

Mr. Gardner asserted that the reductions in the present bill will drive manufacturers of the finer grades of cotton cloths out of business in the North altogether. He denounced the cotton cloth schedule as sectional legislation.

In the debate on the foodstuffs schedule Representative Dies of Texas, one of the wool protectionist Democrats, sounded warning to his Democratic associates charging them with a disposition to smash the tariff wall at a rate more rapid than the scientific development of a changed industrial condition warranted.

He warned the Democrats in a later speech that the course they were pursuing could lead only to Republican success in the 1914 elections, with the probable return of that party to power and a wreck of the Democracy for another twenty years.

His first speech was framed as an attack on his colleague, Mr. Hardy, and by its very daring brought the House up standing. It was warmly applauded by the Republicans and wool Democrats.

"The wild asses are now in the green of the corn," shouted Mr. Dies amid the laughter of his nominal adversaries.

The removal of the duty on flax and flax straw caused Representative Anderson of the Ways and Means Committee to sing the requiem of the flax industry of his home State, Minnesota.

The Republicans and Bull Moose battered all day at the bill, but to no purpose. They were outvoted every time they offered an amendment and kept on offering them just the same.

The leaders served notice that broadside attacks on the Administration measure would be succeeded in future by guerrilla tactics, offering of amendments, they said, would be continued, but the discussion would be limited through sheer weariness of successive defeats of the last four days.

Attacking the policy of the Democrats in voting down all amendments offered by any except the leaders in charge of the bill, Representative Murdock said they "knew not what they were doing." He announced that he would offer an amendment providing for a non-partisan tariff commission.

This started verbal fireworks. Representative Thomas of Kentucky declared there had been "so many strikes during President Taft's term that the Bureau of Labor could not keep track of them."

SAYS LOEB VIOLATED LAW.

Civil Service Regulations Ignored, Writes Customs Employee.

WASHINGTON, May 2.—Charges that William Loeb, Jr., Collector of the Port of New York, violated the civil service regulations in making appointments and promotions are embodied in a letter written by Thomas O'Hara, a customs guard in the New York Custom House. The letter was received by Senator Overman of North Carolina, who printed it in the *Congressional Record* to-day.

O'Hara charges among other things that civil war veterans were demoted by order of the Collector and that a number of laborers, all Republicans, some of whom were district captains, were appointed without being subjected to examination.

In his letter to Senator Overman O'Hara said:

"If you had but a faint idea of how favoritism and 'pull' are worked here you would not ask for an appropriation to conduct an inquiry, but simply demand it in the interest of common decency." Continuing, O'Hara wrote:

"In the division in which I am employed there are three grades of pay, $840, $960 and $1,035 per annum. You are instructed on your appointment that you are advanced from one grade to the higher on your efficiency. After a few months in the service I learned the efficiency meant 'pull,' and from my acquaintance in the division it looked to me as if illiteracy was a qualification for advancement."

O'Hara also said in the letter that many laborers "have been advanced in salary, notwithstanding the fact that some of them have had several charges of a more or less serious nature preferred against them. Some of them are good men, but there are others who are simply a disgrace to the customs uniform."

O'Hara's name was not read with the letter, but Senator Root insisted on having it.

"Of course you will have him turned out," said Mr. Overman.

Mr. Overman, with Senator Pomerene of Ohio, intends to make an inquiry which will touch the Custom House and other branches of the civil service in New York.

Mrs. Edward Staats Luther Sues.

Edward Staats Luther, formerly a newspaper and magazine writer and recently president of the defunct Funding Company of America, was sued for divorce yesterday by Jean T. Luther. Mrs. Luther, who was Jean Snowden Todd of Saratoga, married the defendant in 1895, when he was Albany correspondent for a New York newspaper.

MRS. ABBETT SEEKS DIVORCE.

Accuses Jersey Lawyer of Misconduct With Brooklyn Woman.

Leon Abbett, only surviving son of the late Leon Abbett, twice Governor of New Jersey, was sued for divorce in the Supreme Court of New York yesterday by Mrs. Lillian Hall Abbett. The suit disclosed that Mr. Abbett, who is one of the best known lawyers in New Jersey, with an office in Hoboken, has been separated from his wife and three sons for two years.

Mrs. Abbett, who has been living in New York since she left her husband, brought suit through the law firm of O'Brien, Boardman & Platt, alleging that her husband was guilty of misconduct on March 13 and April 18 last, with Mrs. Mary E. Battier of 573 Fourth street, Brooklyn. Mr. Abbett was served with the papers in the Hudson Terminal Building.

When asked concerning the suit in his office at 51 Newark street, Hoboken, Mr. Abbett said the action was a surprise to him and that his wife must have been misinformed or she wouldn't have brought it. Mrs. Battier couldn't be found at her home in Brooklyn yesterday.

Mrs. Abbett was the daughter of Thomas Hall of New York and married Leon Abbett in the Fifth Avenue Presbyterian Church, New York, in 1892.

Leon Abbett inherited about $250,000 from his father's estate. He is a graduate of Columbia and studied for one year at the University of Berlin. He was elected to the Assembly in New Jersey in 1892.

KERN DEFENDS MOTHER JONES.

Says Her Drumhead Trial Must Be Investigated.

WASHINGTON, May 2.—Senator Kern of Indiana refused to-day to heed a request of ex-Senator Watson of West Virginia to call off the proposed Senate investigation of the West Virginia Paint Creek coal strike.

He seemed interested especially in stories that have come to him concerning a drumhead trial of "Mother" Jones, a well known character who is always in evidence among the striking miners. The Senator declared that she had exercised a pacifying influence on the strikers and that her trial had been an offence to our civilization. He declared the facts concerning the trial had been suppressed by the military and that press representatives who went there to report the case were ordered away.

The Senator says he has evidence that strike breakers brought into the coal regions, who sought to leave after they discovered the conditions under which they were expected to work, were held by a system of peonage.

BROWN, FOSSIL, KNOWS HE LIED, SAYS SULZER

Senator Is Treacherous and Fooled Voters, the Governor Asserts.

ALBANY, May 2.—Gov. Sulzer gave out a long statement to-night embracing an affidavit of C. B. Doughton of Watertown that Senator Elon R. Brown promised before election to vote for the full crew bill. From this arose the controversy which resulted in impeachment proceedings being suggested by Senator Brown. The Governor's statement concluded:

"Senator Brown knows he lied to these constituents regarding the full crew bill and got their votes on false pretences. A mean political trick, as all honest men must admit. What a spectacle this old fossil Brown presents! Apparently he was attacking me regarding the full crew bill to divert attention from his political treachery and to cover up his own mendacity."

Brown wrote to Sulzer: "Thinking you may have made your statement that I was a member of the Black Horse Cavalry through misunderstanding, I write to give you this opportunity to retract. Unless immediate action is taken you and I will both have the annoyance of a libel suit. I am sure the trouble upon your side will be greater than upon mine, since there is no foundation for your statement. This you could readily ascertain by appealing to men in public life during my service in the Senate from 1898 to 1904 inclusive."

Sulzer replied to Brown: "What I said about you was deliberate, and I am responsible. What you said about me was dictated by your master, and you are responsible. I have no fear of libel suits any more than I have of you. Men who live in glass houses should not throw stones. If you have not lost your reason, as you have the sense of decency, you should remember that I am too busy with affairs of the State to furnish you with a bill of particulars of your iniquities. But I know a few things about you, as others do, which I expect to talk about whenever I have nothing else to do. You have pleaded guilty before, and I have no doubt when your record is investigated you will repeat that commendable act."

GEORGE W. YOUNG LOSES SUIT.

Court Reverses Judgment for $158,262 Against His Trust Company.

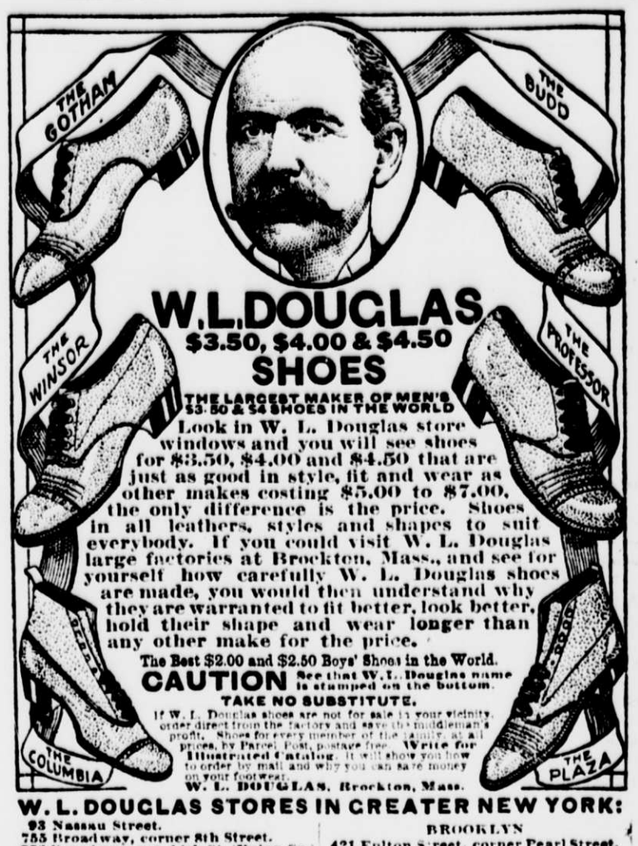
George W. Young, banker, and husband of Mme. Nordica, lost a suit to recover $158,262 from the United States Mortgage and Trust Company under a decision by the Appellate Division of the Supreme Court yesterday reversing a judgment in his favor on the ground that it was contrary to the evidence.

Mr. Young contended that the directors voted him 5 per cent. of the profits of the trust company as an honorarium in addition to his salary of $25,000 a year as president, but the trust company refuses to pay for the three years prior to 1905. Under his honorarium he had collected $75,000 in addition to his salary for the two years prior to 1902. The Appellate Division holds that he was entitled to nothing unless the trust company chose to pay it.

Mme. Nordica was an interested listener when the court heard argument in behalf of her husband to affirm his judgment.

"Movies" Tell End of Strike.

SNAMOKIN, Pa., May 2.—New use has been found for the "movies." When the "button strike," which threw about seven thousand miners idle in the Shamokin district, was settled on Saturday night it was too late to get publication in the local papers so the men could prepare for work on Monday. Cards displayed on the moving picture screens solved the problem, and the mines were able to resume on Monday.



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Look in W. L. Douglas store windows and you will see shoes for $3.50, $4.00 and $4.50 that are just as good in style, fit and wear as other makes costing $5.00 to $7.00, the only difference is the price. Shoes in all leathers, styles and shapes to suit everybody. If you could visit W. L. Douglas large factories at Brockton, Mass., and see for yourself how carefully W. L. Douglas shoes are made, you would then understand why they are warranted to fit better, look better, hold their shape and wear longer than any other make for the price.

The Best $2.00 and $2.50 Boys' Shoes in the World.

CAUTION See that W. L. Douglas name is stamped on the bottom.

TAKE NO SUBSTITUTE.

If W. L. Douglas shoes are not for sale in your vicinity, order direct from the factory and save the middleman's profit. Shoes for every member of the family at all prices, by Parcel Post, postage free. Write for Illustrated Catalog. It will show you how to order by mail and why you can save money on your footwear.

W. L. DOUGLAS, Brockton, Mass.

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1349 Broadway, corner 36th Street.
1495 Broadway (Times Square).
984 Third Avenue.
1452 Third Avenue.
2202 Third Avenue, corner 120th Street.
2779 Third Ave., bet. 146th & 147th Sts.
345 Eighth Avenue.
663 Eighth Avenue.
950 West 125th Street.

BROOKLYN
421 Fulton Street, corner Pearl Street.
708-710 Broadway, corner Thornton St.
1367 Broadway, corner Gates Avenue.
478 Fifth Avenue, corner 11th Street.
1579 Pitkin Avenue.

JERSEY CITY—24 Newark Avenue.
NEWARK—831 Broad Street.
PATERSON—192 Market St., cor. Clark
TRENTON—101 E. State St., cor. Broad

FRIEDMANN MEETS CANADIAN DOCTORS

Has Stormy Interview Before He Gets His Story Before Meeting.

ATTACKED IN NEW YORK

"Medical Record" Compares the Sale of Serum to the Late "Keeley Cure."

OTTAWA, Ont., May 2.—Dr. Franz Friedmann came here to-night and met the officers of the Canadian Society for the Prevention of Tuberculosis, who originally invited him to Canada. There was a stormy interview to-night. Dr. Friedmann wanted to tell of the report made by Dr. Adams of McGill University, Montreal. The officers of the society objected to telling about it.

Finally Friedmann told it himself, saying that Prof. Adams reported that he was favorably impressed by the result of the Friedmann serum on the Montreal patients. The officers of the society admitted that Dr. Friedmann's statement was truthful. Friedmann was accompanied by Davis G. Arnold, a Providence lawyer, who describes himself as the doctor's secretary selected by Gov. Pothier of Rhode Island. Dr. Friedmann made the following statement:

"Dr. Friedmann has refused a number of offers made to him for the sale of his vaccine for millions of dollars, as the conditions accompanying said offers were that the remedy should be sold to all physicians at once without any instructions as to the administration of same. On account of the particular nature of the Friedmann remedy, it being a living germ with slow and gradual absorption, the administration of same must be based upon the individual condition in each case.

"The different doses and different indications to make advisable the administration of the second and further injections the physicians must be taught by Dr. Friedmann, and they must learn in one case the second injection should be made six weeks after the first injection and in another case not before three months.

"Dr. Friedmann, wishing that his life work be accomplished as soon as possible for the greatest possible results and advantages to all mankind, has given his consent to the foundation of institutes in the United States where the vaccine can be freshly prepared and administered, and also where all doctors may be instructed free of charge in the administration of the vaccine and where all poor patients shall be treated free of any charge."

To-day's New York *Medical Record* makes a severe attack on Dr. Friedrich Franz Friedmann, not only for commercializing his vaccine, but also on account of the nature of the remedy itself.

The *Record* says that he came here for commercial reasons only. The editorial in part follows:

"The mission of Dr. Friedrich Franz Friedmann to the United States has been accomplished by the sale of the American rights to a stock company.

"According to the terms of the sale this 'scientist' receives $125,000 in cash and one-third interest in the thirty or forty Friedmann institutes to be planted in as many States. This scheme of independent institutes, which recalls that of another 'scientist' with commercial instincts, the late Dr. Keeley, has been adopted apparently to nullify the action of the Public Health service in forbidding the sale of the vaccine. As the stuff will be made in each institute and sold there it will not be carried in interstate commerce, so the Federal Government cannot interfere.

"The results of the New York experiments will hardly warrant an outlay of $125,000 for the Friedmann secret, but the stuff has been widely advertised and moribund consumptives are hopeful and credulous. There has as yet been no official reports on the experiments with the turtle bacilli culture in the hospitals of the city, but it is very generally known among medical men, if not among the laity, that the results have been not at all satisfactory—except for Dr. Friedmann.

"Reports from Berlin are also very far from giving support to the earlier statements that the patients are doing well. On the contrary, many of the survivors are stated to be doing very ill.

"One of the reported cases, indeed, is of most serious import, and it brings up at once the question whether the turtle bacilli culture is an innocuous as Friedmann has claimed, and as has been generally believed—apparently only on his say so.

"Only one of Freidmann's New York patients, so far as we know, has yet died."

CURIOUS BULLFIGHT ACCIDENT.

Animal Throws Sword and It Kills an Attendant.

VALENCIA, Spain, May 2.—Toward the end of a bullfight in the ring here yesterday the bull at the moment of the death thrust shook free a sword which had pierced its neck. The sword flew through the air and struck an attendant point foremost. The attendant was mortally injured and died a few minutes after.

The matador finally killed the bull and the animal's carcass was removed at the same time that the attendant's body was carried out.

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