

16 OUT OF 17 SUBMARINES CANNOT DIVE

Commander Stirling Criticizes Navy Authorities for Neglect.

BOX CAR USED HERE IN LIEU OF TENDER

WASHINGTON, Dec. 15.—Criticism of the present administration of the Navy Department for its neglect of the Atlantic submarine flotilla was voiced before the House Committee on Naval Affairs to-day by its commander, Yates Stirling, Jr.

Commander Stirling further informed the committee that it was not until after the exploits of the German submarines in the North Sea that the Navy Department took this type of vessel with any degree of seriousness.

Commander Stirling already is in the hot grasp of Secretary Daniels and some of his aides because of a caustic report Stirling made relative to the state of the boats before the committee today is likely to intensify the hostile feeling against him in the Department.

Delays to Strategy. Commander Stirling was called before the committee primarily to testify concerning the condition of the Atlantic flotilla. Prompted by members of the committee, he discussed naval strategy, gave his opinion as to the ideal types of battleships and submarines, discussed the possibilities of a hostile force landing on American shores and commented on military topics generally.

The witness expressed doubt that the big cities of America would be exposed to the danger of bombardment in the event of war. A lot of things would have to happen first, he said, before such cities as New York would be exposed to such danger.

Box Car for Tender. "We suffered from a lack of tenders," said the witness, "and that for the submarines in New York harbor. We had to use a box car in lieu of a tender. We suffered from lack of machinery in men, and we suffered because the tender service we had was not adequately supplied with necessities. Now that the war has awakened the Department to a sense of the importance of the submarines, we are getting everything we need."

Question as to the preparedness of the Pacific coast for war was brought up by Representative Stephenson. The question as to the Pacific side would be taken up by the committee later.

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Rich Ex-Newsies to Sell Papers Again

Fifty of Detroit's Wealthy Men Will Recall Past for Charity's Sake.

DETROIT, Dec. 15.—"Newsies" of Detroit—not the poorly clad little chaps who sell papers on the streets—but the prosperous business men who were "newsies" years ago—will sell papers for charity next Monday to aid the "Goodfellows" work.

It was James J. Brady, United States Collector of Internal Revenue, a near-millionaire if not quite one in fact, who conceived the idea. Little Jimmie Brady used to sell papers at Fort and Griswold streets where now stands the Majestic Building. Standing there to-day, Mr. Brady held in his hand the newspaper with a cartoon showing a "Goodfellow" walking down the street with the ghost of his former self, a little newsboy, walking by his side as his inspiration.

Forty-four of them have already responded, and Mr. Brady expressed his opinion that half a hundred will again wear the newsboy's badge. Monday is to be "old time newsboy's day." Between 11 A. M. and 1:30 P. M. stand business men, many of great wealth, will sell newspapers to the charitable end.

Among those who applied for badges to-day were David A. Brown, head of the People's Ice Company; Dr. W. E. Johnson, Dr. A. H. Johnson, J. C. Weiss, of the Grinnell Bros.' music house, Samuel Russell, post office official, J. Barrington.

KAISER'S CONDITION SERIOUS

Crown Prince Will Remain in Berlin for Present. Geneva News.

PARIS, Dec. 15.—A telegram from Geneva to the Temps says a despatch from Berlin confirms the report that the Kaiser's condition is quite serious. The Crown Prince will remain in Berlin for the present.

Favors Religion in Public Schools

Dr. Finley Invites Bishop Hayes to Send Friars to Instruct Children.

Two hundred and fifty citizens, without regard to religious creed, were hosts last night to the Right Rev. Patrick J. Hayes, Auxiliary Bishop of New York, in a dinner at the Waldorf-Astoria.

Dr. John H. Finley, State Commissioner of Education, made a notable address in which, after praising the Bishop for his broadness and goodness, he announced he had three favors to ask of him. The first was the assistance of their guest in promoting a true American system of education in which every child shall receive a knowledge of true American ideals.

COURT RULES ON FOX TROT AGE

35 Is Limit, Says Judge in Case of Dancing Husband.

The age limit for "fox trotting" was the issue for discussion yesterday in the Court of Special Sessions, Jamaica, when George Koch of Seventieth street, Hunter's Point, was arraigned on the complaint of his wife, Mrs. Koch, accused her husband of neglect, saying he took his money on paying to spend it on dancing. Koch said he was 39 years old.

FINED FOR NOISY AUTO MOTOR.

Banker Said It Was Cold and Wouldn't Start Without a Heater.

William C. Langley, 32, a banker of 113 Broadway, who lives in East Williston, L. I., was convicted of disorderly conduct and fined \$10 by Magistrate Appleton yesterday in the Yorkville police court.

CYRUS III. IN OVERALLS

Young McCormick Starts Learning the Harvester Business.

CHICAGO, Dec. 15.—Cyrus McCormick has done overalls to learn the harvester machinery business from the ground up.

CHRISTMAS HOLIDAY RATES

Atlantic Coast Line R. R. All points south. 12 1/2 to 15. Phone Madison Sq. 1449.

MORE TROOPS AND ARTILLERY SENT TO NACO

Wilson to Enforce Demand That Mexicans Quit Firing Into U. S.

WASHINGTON, Dec. 15.—Another step which may lead to decisive action for the protection of the people of Naco from Mexican bullets was taken to-day with orders for the despatch of three regiments of infantry and three more batteries of artillery to the scene of difficulty.

This action was decided upon at a Cabinet meeting and orders were issued at the War Department this afternoon for the execution of the details. The troops will move toward Naco as soon as transportation can be arranged. The troops are being sent at the request of Gen. Bliss, who is in charge of the American forces at Naco. No instructions have as yet been sent to Gen. Bliss, but he has been told to await orders from Washington.

The following statement was made by Secretary Garrison in announcing this action:

In view of conditions on the border, as he sees them, Gen. Bliss has requested that additional infantry and artillery be sent him. In compliance with this request, the following troops are being despatched and placed under his command. These reinforcements are being requested and sent as a measure of precaution.

The troops to be sent are three regiments of infantry from Galveston or Texas City and one battery of 4.7 guns and two batteries of 4.7 howitzers from Fort Sill, Oklahoma.

Gen. Davis in Charge. The organizations designated are the Eleventh, Eighteenth and Twenty-second regiments of infantry at Texas City, commanded by Brig.-Gen. H. F. Davis, and the First, Second and Third Field Artillery at Fort Sill. All the forces will carry ten days supplies and the infantry regiments will carry not less than four machine guns each.

It is understood that it is the hope of the Administration that the assembling of these forces at Naco will convince the Mexicans that the United States means anything and officials here are pessimistic about any amelioration of the Naco situation resulting until actual hostilities have been completely cleared away.

Plan to Resist Attack. The addition of infantry and machine guns to the forces is taken to mean that this plan does not include all that is now contemplated; that Gen. Bliss has in mind not only driving Maytorena away from Naco, but also defending against a possible infantry attack from Naco itself.

Gen. Carranza has informed the United States that he will not permit any possible border as an unfriendly act. It is assumed that he has so informed Gen. Hill at Naco and instructed him to act accordingly if the United States forces take any hostile action.

It is now generally conceded that the diplomatic adjustment of the situation attempted by the State Department is barren of result. Carranza has ordered Gen. Hill to prevent any bullets from his guns landing on American soil at the same time stating, however, that if it was the fault of the American forces that they had been injured, that Maytorena was wholly responsible for the firing across the border and that he would regard it as an unfriendly act if the United States forces took any hostile action.

RENAUD WINS PROMOTION

Noted Barytone, Now 53, to Become a Sub-Lieutenant.

PARIS, Dec. 15.—Maurice Renaud, the noted barytone, who enlisted, although he is 53 years of age, is about to be promoted to the rank of sub-lieutenant for bravery under fire.

MAYTORENA GIVES IN

Agrees to Withdraw Troops From the Border. It Is Said.

EL PASO, Dec. 15.—Gov. Maytorena, the Villa commander who is attacking Naco, Sonora, has agreed to stop fighting and move his troops from the border, according to a report received here to-day. His troops, however, have not yet been withdrawn.

PASH CREDIT PROPOSALS TO BRITAIN OFF

Swing of Trade Balance to U. S. Makes Conferences Unnecessary.

WASHINGTON, Dec. 15.—Further impressive evidences that the financial skies are clearing is found in the fact that Great Britain and the United States have, by mutual consent, called off the financial conferences which were initiated in October with the arrival of Sir George Paish and Basil B. Blackett in Washington. The conferences resulted in the United States Treasury officials suggesting certain artificial means of meeting and safeguarding the financial situation between the two countries.

The representatives of both Governments have now reached the conclusion that such measures are unnecessary and that it will be best to leave the settlement of the United States indebtedness to Great Britain to the parties directly concerned and to the operation of natural agencies.

In other words, the bankers and officials of the two countries are satisfied now that the international financial situation can be trusted to adjust itself. The trade balance has been swinging steadily in the direction of the United States since a few weeks after the outbreak of the European war, and already there has been a very considerable decrease in the indebtedness of the United States to Great Britain, which last September was estimated at \$200,000,000 or \$209,000,000.

HEIRS' INCOME TAX CAN GO UP, NOT DOWN

Must Not Deduct Loss of Value of Securities—Pay if There Is an Increase.

INTERNAL REVENUE RULE SAY THEY MADE \$100,000

WASHINGTON, Dec. 15.—Indefinite securities at a lower price than they were appraised as a part of the estate you cannot deduct the loss from your income for the year in estimating your income tax; but if you sell the stocks at a greater price than the appraised value, why, of course, you must add the gain to your income in estimating the amount of tax you must pay Uncle Sam. W. H. Osborn, Commissioner of Internal Revenue, says so. Inquirers wrote to him as follows:

"Will you be good enough to favor us with your ruling upon the following: 'A beneficiary under a will receives certain securities which are appraised as of date of decedent's death at \$100,000. He sells them at \$125,000. Must he include the increase of value in his return of taxable income?'

"If the appraised value of the securities at decedent's death shows that they are worth more than he paid for them, must the increment of value be included in a return of the estate?'

"If, on the other hand, the securities show a loss at the date of decedent's death, is the loss to be deducted from the income of the estate for the year in which the death occurred?'

"We presume that the general question underlying the foregoing inquiries is whether the transfer of property by will constitutes, for the purpose of reckoning past income (or loss) of the decedent and future income (or loss) of the beneficiary, a sale at the appraised value of the estate?'

"The following reply was sent to Col. Charles W. Anderson, Collector of Internal Revenue, for his own information and for the enlightenment of the questioners: 'Enclosed find letter, received by this office, submitting several questions as to the value, for income tax purposes, of stocks and other securities at the time of decedent's death, and the value of such securities at a date at a greater or less value than the appraised value placed upon them in the settlement of the estate?'

"You are advised that if such securities are sold by the beneficiary at a price greater than the appraised value placed upon them in the settlement of the estate, the gain in value is held to be income to him and subject to tax under the provisions of the Federal income tax law?'

"If such securities were sold by the beneficiary at a price less in amount than such appraised value, the loss may not be deducted as an allowable deduction, as it would not be incurred in trade?'

"However, if securities belonging to an estate are sold prior to the settlement of the estate by the administrators or trustees of the estate, the amount of gain derived from the transaction is considered income accruing to the estate and subject to income tax. If loss results from such a sale, deduction therefrom cannot be claimed in computing net income subject to tax, as such a loss would not be one incurred in trade, unless the deceased had followed the business of a stock broker and such business was being continued by the administrators or trustees of his estate at the time the securities were sold?'

ANOTHER MACCRACKEN TO BE A COLLEGE PRESIDENT

Henry M. Son of Chancellor Emeritus of N. Y. U., Elected Head of Vassar.

Another MacCracken has joined the ranks of college presidents. Prof. Henry Noble MacCracken was elected president of Vassar by the board of trustees of that institution yesterday. He succeeds to the office made vacant last February by the resignation of Dr. James M. Taylor. He will begin his work next February.

Prof. MacCracken is a son of Dr. Henry Mitchell MacCracken, chancellor emeritus of New York University, and a brother of Dr. John Henry MacCracken, who on Monday was selected as president of Lafayette College at Easton, Pa. The appointment of the two brothers as heads of famous institutions of learning on successive days, combined with the position already held by the father, suggests the thought that the MacCracken family is contemplating a monopoly of college presidencies. Proud as Chancellor MacCracken undoubtedly feels of his sons' other institutions of learning will not be able to foster the monopoly, as Lafayette and Vassar have exhausted the supply of MacCrackens.

The new president of Vassar was graduated from New York University in 1909, and for three years was instructor in English in the Protestant College in Beirut, Syria. He received the degree of M. A. at New York University in 1914 and at Harvard in 1915. Harvard conferred upon him the degree of Ph. D. in 1917 and he was John Harvard Fellow 1917-18.

For five years he was connected with the English department at Yale, and is now in his second year as professor of English at Smith.

Prof. MacCracken is an active scholar, having published John Lydgate's 'Sermon of Division,' 'The Minor Poems of John Lydgate,' 'The College Chaucer,' several text books in English and, in collaboration, 'An Introduction to Shakespeare.' He has made frequent contributions to educational publications.

He is a member of the Modern Language Association, the American Dialect Society, Phi Beta Kappa, the Elizabethan Club and the Phi Epsilon Fraternity. He was married in New York in June, 1907, to Miss Marjorie Dodd, and they have two children.



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ALLIES BEGIN DRIVE TO CLEAR BELGIUM OF FOE

Move East From Nieuport, Occupying St. Georges-Lombartzyde Line.

YPRES OPERATIONS SHOW BIG PROGRESS

Advance of 500 Meters Is Reported in Klein Zillebeke Region.

GERMAN SUCCESS IN ALSACE IS CHECKED

French Hold Heights Dominating Steinbach, Taken by Kaiser's Men.

SUMMARY OF THE WAR NEWS.

The official communiqués given out in Paris say that the Allies on Monday and Tuesday gained appreciably in Flanders, in the Artois and in Alsace with the exception of Steinbach, where a German infantry attack was partly successful. Advances of the Franco-Belgian forces in Flanders were particularly noteworthy and the indications are that a general offensive has begun in that region.

An official Berlin statement admits that the German troops have been defeated at Mlawka in Poland and have been compelled to withdraw to positions previously held.

Austria announces that her troops are clearing the passes of the Carpathians of Russians and that in western Galicia many Russians have been captured. The garrison of Przemyśl made a successful sortie and captured 700 prisoners and a large quantity of guns.

An official announcement at Nish confirms the report that Belgrade has been recaptured. The only Serbian points held by the Austrians now are said to be Shabatz and Loznitza and the Serbians are moving against both towns in force.

Unofficial advices from Petrograd say that the size of the victory at Mlawka is growing and that the danger to Warsaw has been averted by the rout of the German army of the north under Gen. Von Francois. The operations against Craacow continue, although it is admitted that the Austrians are more active and are attempting to relieve the city and also to recapture Przemyśl.

The German cruiser Cormoran has been interned at Guam by the United States authorities. The German cruiser Dresden left Punta Arenas in the Strait of Magellan. The British cruiser Bristol left also apparently in pursuit.

An official inquiry into the destruction of the British battleship Bulwark at Sheerness on November 25 shows that the vessel was blown up by an accidental explosion of her magazine.

The Sultan of Turkey, in a speech from the throne, says that his country was forced into the war by a Russian attack on the Turkish Black Sea fleet. He declared that Turkey had been subjected to religious persecution at the hands of Russia, France and Great Britain.

ALLIES REPORT TWO IMPORTANT ADVANCES

French Fight to Regain Point Lost in Alsace.

Special Cable Despatch to The Sun. PARIS, Dec. 15.—The operations in Flanders receive the most attention in the official communiqués given out to-day, particularly the success of an offensive movement from the River Lys to the sea. In addition the Allies progressed at every point of the battle line in France and in Alsace with the exception of a reverse at Steinbach, where a German infantry attack was partly successful, although the French still hold the heights which dominate the town occupied by the Kaiser's forces.

The most pronounced single gain in Flanders was south of Ypres, where an allied attack drove the Germans back 500 meters in the direction of Klein Zillebeke. Further north Franco-Belgian troops pushed out from Nieuport and occupied a position west of Lombartzyde to the Ferme de St. Georges.

The present onslaught against the German intrenchments is heavier than any offensive assumed by the French, British and Belgian forces since Gen. von Kluck was turned on the Aisne.

It is the result of a complete change of plan by Gen. Joffre and French, and means that the campaign which was expected to have begun in the spring is now under way.

According to information received from a high British official the Kaiser's troops, if this new movement is successful, should be thrown back on their second line in Belgium from Bruges to Oostend, a distance of twenty miles, within three weeks.

The official communiqué issued at 10 o'clock to-night says:

In Belgium—From St. Ghislaen troops advanced from Nieuport and occupied the line west of Lombartzyde to the Ferme de St. Georges, south of Ypres was attacked in the direction of Klein Zillebeke and have gained 500 meters.

The heights which dominate Steinbach, on the rest of the front there is nothing to report.

The afternoon communiqué told of the occupation of a small forest north of Wytshaete yesterday by the British