NEW TAX LAW OR FACE PERIL, SAYS HOUSTON

Present Levies Can't Be Reduced Before 1922, Asserts Secretary.

INEQUALITIES ARE SHOWN

Saving and Investment Penalized—Favors Flat Tax on Surplus Earnings.

(Special to THE SUN AND NEW YORK HERALD.)

WASHINGTON, March 17.—Prompt revision of the revenue law should be made by the present session of Congress, Secretary of the Treasury Houston told the House Ways and Means Committee in a letter to Representative Fordney (Mich.), chairman. The total amount of taxes collected cannot be reduced, however, in calendar year 1922, the Secretary said.

Several recommendations were made by Mr. Houston, probably the most important of which was that a flat tax on surplus earnings should be substituted for the present graduated tax on excess profits. In doing this Mr. Houston departed from a principle which is virtually one of the Democratic party and which was the underlying purpose of Democratic leaders of the House in framing war taxation measures, the proposition that the percentage of tax should increase in the taxable profit increases. Rates of the flat tax could well be made 15 per cent. the first year, 20 per cent. the second and 15 per cent. the third, Mr. Houston said. These taxes should be repealed as soon as possible, he added.

In make up for the loss of revenue because of the Supreme Court decision that stock dividends are non-taxable Mr. Houston suggested a tax on undistributed profits of corporations. The net loss to the Government probably will not be more than $12,000,000, Mr. Houston believes, because many stock dividends will be sold and the income thus received will be taxable.

Houston's Tax Recommendations.

Other recommendations were:

"Simplification of the Liberty bond exemption from surtaxes.

"Proper authority for the Treasury Department to adjust all tax claims and collect back taxes which it is estimated would amount to $7,000,000,000.

"An amendment so that all claims for overpayment of taxes must be filed in five years.

"Interpretative regulations of the Treasury Department on taxes should not be made retroactive.

Mr. Houston's suggestions, particularly those regarding excess profits, found favor with the Republican members of the committee but were opposed by Democratic leader Kitchin (N. C.) and other prominent members of the minority, with whom the excess profits tax for a long time has been a theory.

Secretary's Letter to Committee.

Mr. Houston's letter reads in part:

"In dealing with this subject I may allude once to what is in many respects the most vital aspect—the question of early action. Public opinion has not yet awakened to the gravity of the consequences which are likely to follow a failure to simplify the tax law at this legislative session. Unless the necessary amendments be passed now they will be delayed in all probability, I understand, until the autumn or winter of the year 1921, with the result—unless they are to disrupt the administrative procedure and confuse the necessary calculations of the taxpayer by being made retroactive—that income and profits taxes must continue to be collected on the basis of the present law until the close of the calendar year 1921 and in the case of some taxpayers on the so-called fiscal year basis until the early months of the calendar year 1922.

"I cannot contemplate such delay without the gravest apprehension. An imperfect and uncertain tax affects the future even more adversely than the present, and for similar reasons it is costly and unwise to make a beneficent modification of the tax law retroactive or even to delay its adoption and announcement until the time at which it is to take effect.

"It would be manifestly unwise in my opinion to reduce now the income and profits taxes to be collected in the calendar years 1920 and 1921, but I can see nothing in the financial prospects for the calendar year 1922 and thereafter which would make impossible or unwise the very modest reduction involved in the plan of simplification hereinafter presented, and it should never be forgotten that the tax system itself is one of the most powerful causal factors affecting public expenditures.

"A tax system yielding or likely to yield in the future a surplus or revenue over expenditures is an open invitation to public extravagance, whereas an announced resolution to reduce taxes as the occasion which called them forth recedes into the past is one of the most potent means of insuring economy in public expenditures.

People Demand to Know.

"The people, therefore, consumers as well as producers, indirect as well as direct taxpayers, may fairly ask to be told now the earliest future date at which the most obsolete features of the tax law are to be repealed.

"Complexity in tax laws violates the most fundamental canon of taxation—that the liability shall be certain and definite. It is not merely a source of irritation, labor and expense to the taxpayers but when combined, as it is in the present law, with the heavy rates of taxation which war exigency has forced upon us it becomes a major menace, threatening enterprise with heavy but indefinable future obligations, generating a cloud of old claims and potential back taxes which fill the taxpayer with dread, creating, to be sure, an attractive source of additional revenue, but clogging the administrative machinery and threatening, indeed, its possible breakdown.

"Provision for the simplification and fundamental modification or repeal of the excess profits tax at the earliest possible future date should in my opinion be made now. Two facts impress me as indisputable and cumulative:

"First, the application or calculation of the excess profits tax is so complex that it has proved impossible to keep up to date the administrative work of audit and assessment. New returns are being made faster than old returns can be audited, resulting in an accumulation of claims and potential back taxes the dangers of which have already been outlined.

"Second, the profits tax is confined to a small fraction (in number) of the business concerns of the country. Personal service corporations, partnerships, sole proprietors and most forms of trust organization are exempt from the tax. If the principle be sound, it should be extended to all forms of business organization—a proposal which administrative considerations now stamp as impracticable either at the present or any future period long enough to be worth consideration.

Shows Flaws in Taxation Plan.

"The outstanding feature of the present income taxation is the most important qualification to business income to the fact that we employ for this purpose two systems of taxation which are incommensurate and irreconcilable. Corporations pay the profits taxes and normal income taxes, while their stockholders pay surtaxes on dividends or distributed profits, but nothing in respect of the undistributed corporate profits. On the other hand, sole proprietors and members of partnerships pay full income taxes, normal tax and surtaxes, upon the entire profits of their business whether distributed or not, but are exempt from the profits tax.

"The profits tax on corporations is evidently meant to be a rough equivalent for the surtaxes levied upon the undistributed or undistributed profits of other forms of business. But no true equivalent is realized. In 1918, the members of a well known partnership paid nearly $5,120,000 more taxes than they would have paid had their business been organized as a corporation. And the contrary is quite as frequently true.

"There should be one system and not two systems of income taxation applicable to persons engaged in business. Substantial uniformity of treatment could be achieved in a variety of ways, the details of which it is not necessary to discuss here. I outline below one such plan which has many attractive features.

"The essential thing is to simplify the excess profits tax and grant a suitable opportune moment to remedy any deep rooted defect in our system of income taxation by repealing for the past taxation of the undistributed profits of corporations at a time when such taxation represents complication and relief, and further complexity and heavier burdens. Equalization of the tax upon corporate and unincorporated business can be accomplished now with benefit to the corporations, the Government and the general public.

Houston Offers Tax Plan.

"The principal features of the plan referred to above are as follows:

"(a). This plan is designed first to eliminate from the war profits and excess profits tax law (except as it is applied to profits derived from the sale of war contracts) all reference to or use of invested capital and second, to place the taxation of unincorporated and unincorporated business concerns on substantially the same basis.

"(b). The first object is accomplished by substituting for the present graduated rates of 16 to 65 per cent. a flat tax on profits in excess of the distributed earnings. A rate of 20 per cent. has been used as the basis of certain estimates quoted below, but the adoption of the proper rate is of course a matter which the committee with desire to settle for itself.

"It would be possible to adopt a declining rate, say, of 25 per cent. for the first year in which the suggested amendment is in operation, 20 per cent. for the second year and 15 per cent. thereafter. It is only necessary that the rate should be fixed at one figure for a particular year.

"(c). The second object could be accomplished (although the plan would be well worth while without this feature) by making it explicit in the law that corporations have the right to pay dividends in bonds or promises to pay bearing a fair rate of interest, which are taxable to the stockholders as ordinary dividends, or by authorizing corporations to transfer back from their stockholders as "paid in surplus" cash or other dividends recently distributed. Under these or analogous procedures a corporation could retain its profits for use in the business and yet convert the profits tax into a personal income tax.

"The excess profits tax would thus become a flat tax on undistributed earnings; invested capital would disappear and the corporation, if it desired, could place itself on substantially the same basis as the partnership, the personal service corporation and the sole proprietor. The principal object of this suggested amendment is to simplify the tax by removing the greatest source of inequality and complexity now found in the tax law, i. e., the use of invested capital.

Impracticable for This Year.

"(d). Revenue needs make it impracticable, in my opinion, to apply the preceding amendment to profits for the calendar year 1919, the taxes upon which will be payable in the calendar year 1921. But it should be put into effect as soon thereafter as the diminishing expenditures of the Government will permit.

"In connection with the suggested tax on the undistributed profits of corporations, attention is appropriately be directed to a possible extension of its application, which would go far to rectify one of the most dangerous defects of the present income taxes. Because of possible doubt about the effects of such a change in the revenue and because the details of the proposal as they now present themselves to my mind could not accurately be said to simplify the mere computation of the tax, I do not urge its adoption at this session of the Congress, but I have no hesitation in expressing my personal opinion that this or some similar amendment embodying the same idea could advantageously be adopted to take effect at the earliest future date at which in the opinion of the Congress revenue needs and prospects permit.

"While it is vitally important that earnings and accumulations allowed through the medium of the corporation should be dealt with more leniently than similar savings made by the partnership or individual, it is equally important that the methods of taxation employed should in all cases penalize savings and investments as little as possible.

"Our present surtaxes offend grossly in this respect. We attempt to levy surtaxes ruling to 65 per cent. upon ordinary income while there are thousands of millions of tax free securities in the market the income from which is practically exempt from all taxation.

"There is a grave possibility that the stock dividend decision practically exempts from all income and profits taxation a group of about 2,500 corporations and their stockholders who would pay under existing law and would in fairness pay at least from $1,000,000 to $4,000,000. This possibility, with its consequent inequalities, should promptly be removed by the passage of amendatory legislation.

"Fortunately it is possible to place personal service corporations and their stockholders in nearly the same position that they now occupy—in a manner wholly consistent with the spirit and letter of the ruling of the Supreme Court—by applying to such corporations on and after January 1, 1919, the tax on undistributed profits recommended above for all corporations on and after January 1, 1921.

HUGE SUPPLY OF FUEL OIL COMING

Shipping Board Announces Signing of Large Contracts.

WASHINGTON, March 17.—The Shipping Board announced to-day that contracts had been signed for more than 12,000,000 barrels of fuel oil for delivery at Atlantic and gulf ports during the next six months.

The contract prices ranged from $1.37 to $1.54 a barrel.

The Mexican Petroleum Corporation accepted a contract to deliver 212,000 barrels a month at Galveston for $1.34 a barrel, 210,000 barrels at Port Arthur for $1.37, 147,000 barrels at New Orleans for $1.49 and 112,000 barrels at Jacksonville at $1.54.

One contract was signed with the Atlantic Gulf Oil Corporation calling for the delivery of 3,600,000 barrels of "light Mexican crude" at $1 a barrel, plus export charges, to be delivered at Tuxpam, Mexico.

The Standard Oil Company of New Jersey signed two contracts, the first calling for delivery at New York, Baltimore and Norfolk of 1,937,000 barrels at $1.47 a barrel, but the price will include the Government transportation charge of 40 cents a barrel. The second contract with this company covered topping, storage and redelivery at New York of 2,946,000 barrels of fuel oil at $1.43, which price also included the Government transportation charges.

TWO HURT IN MOTOR CRASH.

Bronx Contractors Victims of Collision With Trolley Post.

Joseph Schwartzer, of 4001 Park avenue and Charles H. Candield of 2145 Webster avenue, The Bronx, were severely injured last night when an automobile in which they were riding crashed into a trolley post at Webster avenue and 204th street.

A patrolman heard the noise and found the automobile a wreck and Schwartzer and Candield lying unconscious on the sidewalk. He summoned an ambulance and the two men were taken to Fordham Hospital, where it was said early this morning their condition was critical. Both Schwartzer and Candield are contractors and are well known in The Bronx.

GAVE GROPPER $500; LOAN, SAYS WEBER

Pictorial Review Man "Framed" by United States Official, He Says.

DENIES INTENT TO BRIBE

Asserts That He Was Threatened Unless He Produced the Money.

All the testimony of Federal Internal Revenue witnesses against him was corroborated yesterday by Jay A. Weber, secretary of the Pictorial Review Company, except that the $500 given by him to Nathaniel W. Gropper, an Internal Revenue agent, was the first instalment of a $25,000 bribe in connection with falsifying the company's income tax returns.

Weber declared in direct and cross-examination in the Federal District Court that, as he subsequently discovered, he was the victim of a "frame up" and that the $500 as well as a previous sum of $200 was elicited from him by Gropper as various products of secretary, company. The Internal Revenue agent constantly spoke of dinners, bills, shows and financial embarrassment, Weber said, in order to play upon his sympathies and get him in advance the money.

Gropper even threatened to make trouble for him if he refused the money, he declared. He said Gropper represented that he could influence the Internal Revenue Department so that fault with the company's tax returns had developed. Weber said that "I came to a report to Washington that will get you out."

"I thought it was better, under the circumstances, to let him have the money," Weber explained. But when Gropper asked for $500, Weber said he was somewhat surprised.

"I said to him, 'My God! Five hundred dollars is a lot of money.'" Weber went on. "And I turned away. Then Gropper said, 'If you don't lend me that money you will regret it.'"

Accordingly, he obtained the $500 and had no more than given it to Gropper to the McAlpin when the arrest was made, he declared. Not till he suspected that the Internal Revenue men had provoked not for him until he was taken to the office of Col. Deaves L. Porter, Weber testified.

He told Col. Porter he had not given Gropper the $500, he explained, because at that time he believed Gropper was under arrest, too, and he wanted to protect him.

"Col. Porter then asked Gropper where he got the money," Weber said, "and Gropper said, 'I got it from Weber.' This was the first time I suspected a plot. I knew then that a trap had been laid and I had fallen into it."

Benjamin F. De Witt, Assistant District Attorney, subjected Weber to a minute cross-examination, but his story remained unshaken. Testimony was also introduced to show that although William F. Atzrot, president of the Pictorial Review Company, had been investigated by the Department of Justice during the war no evidence of pro-Germanism was disclosed. And although the company subscribed heavily to German war bonds before 1917 it purchased $500,000 in Liberty Bonds afterward, according to the evidence. The case will go to the jury probably late this afternoon.

The ability to deliver the load—quickly, surely, and economically—forms the solid basis of Mack supremacy.

Sizes 1½ tons to 7½ tons

International Motor Company,
252 West 64th St., New York City.

"PERFORMANCE COUNTS"

DEER DIES ICEBOUND IN CREEK

Peekskill Police Try to Feed It From Baby's Milk Bottle.

The attention of the Peekskill Police Department was concentrated yesterday afternoon on saving the life of a deer which strayed near the city and in crossing Annorville Creek broke through the ice and was caught. Chief Henry Burke directed the removal of the animal to a cell at Police Headquarters by automobile.

A veterinarian was summoned and for several hours attempts were made to feed the deer medicine and milk through a baby's milk bottle. The deer was exhausted, apparently having run a considerable distance before reaching the creek and died. A report on the death was turned in to Game Warden Henry of Cold Spring.

$50,000 Loss in Roller Blast.

An explosion of a new boiler at the plant of the New Jersey Blue Chemical Company at Belleville, N. J., made windows in houses half a mile distant and caused damage estimated at $50,000 yesterday. Twelve employees escaped injury. Five hundred 164 barrels of chemicals.

GRANDE MAISON DE BLANC Inc.

Announcement

Our buyers have just returned from Paris and we invite inspection of the

Newest Importations of

HDKFS. LINGERIE BLOUSES

NECKWEAR NEGLIGEES BEAD BAGS

FIFTH AVENUE AT 45TH ST.

NEW WILLARD HOTEL Washington

In Washington, Fatima continues to lead. Now, as during the war, it is the largest-seller at the Willard, the Shoreham and even at the Capitol Building itself.

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"Experience is by industry achieved, and perfected by the swift course of time."—Shakespeare.

EXPERIENCE

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You are invited to avail yourself of our experience for your own benefit and that of others in whose welfare you are interested.

AMUSEMENTS

NEW YORK'S LEADING THEATRES AND SUCCESSES

EMPIRE B'way & 40th St. Evs. 8:30. Mats. Wed. & Sat. 2:30. "Certain to fascinate women."—Ev. World. ETHEL BARRYMORE in Zoe Akins' Play. Declassee

Criterion B'way at 44 St. Evs. 8:30. Mats. Wed. & Sat. 2:30. LIONEL BARRYMORE "More admirable than his Hamlet or Nest in 'The Jest.'"—Times. THE LETTER OF THE LAW (LA ROSE ROUGE)

BELASCO West 44th St. Evs. 8:30. Mats. To-day & Sat. 2:30. MATINEE TO-DAY AT 2:30. Lenore Ulric in "The Son-Daughter" By George Scarborough and David Belasco.

Knickerbocker B'way & 38th St. Evs. 8:30. Mats. Wed. & Sat. at 2:30. The Sensational Cape Cod Comedy SHAVINGS "Like Going on a Summer Vacation."—World. Best Seats at Box Office. Regular Prices.

HUDSON West 44th St. Evs. 8:30. Mats. Wed. & Sat. 2:30. Booth Tarkington's Clarence "Best Light Comedy Ever Written by an American."—Heywood Broun, Tribune.

GEO. COHAN B'way 43d St. Evs. 8:30. Mats. Wed. & Sat. 2:30. SAM H. HARRIS presents WILLIAM COLLIER in "The Hottentot." "A Laughing Riot." A Laughing Race at a Whirlwind Pace.

LYCEUM Thea. West 45th St. Evs. 8:30. Mats. To-day & Sat. 2:30. MATINEE TO-DAY AT 2:30. DAVID BELASCO presents Ina Claire in "THE GOLD DIGGERS" By Avery Hopwood

Greenwich Village 7th Av. & 13th St. Evs. 8:30. Mats. To-day & Sat. 2:30. EMILY STEVENS in Philip Moeller's "SOPHIE" with O. P. Heggie. "Like an improper story whispered behind a Valenciennes fan."—Times.

New Amsterdam Theatre, W. 42d St. Evs. 8:15. Mats. Wed. & Sat. 2:15. Top to $2.00. No Higher. THE SEASON'S MUSICAL TRIUMPH MONSIEUR BEAUCAIRE The Musician-Tarkington Melodic Gem.

ZIEGFELD GIRLS of 1920 AND NEW NIGHT FROLIC

Cohan & Harris Thea. W. 42d St. Evs. 8:30. Mats. Wed. & Sat. 2:30. The ABSOLUTE DRAMATIC TRIUMPH The Acquittal A MASTERPIECE IN PLAY CONSTRUCTION (By RITA WEIMAN)

GLOBE "Apple Blossoms" Revisiter—Jacobi—Leffingwell Operetta, with John Charles Thomas. White Brothers, 50th Cent. Mats. Wed. & Sat.

LIBERTY THEATRE, W. 42d St. Evs. 8:30. CHARLES DILLINGHAM'S Latest Musical Comedy Joy Ride. "THE NIGHT BOAT" By Anne Caldwell, Jerome Kern's Best Tunes. Mats. WED. & SAT. 2:30.

John Drinkwater's ABRAHAM LINCOLN Cont. Mats. Wed. & Sat. Eve. 8:15

HENRY MILLER'S THEATRE W. 43d St. Evs. 8:30. Mats. TO-DAY & Sat. 2:30. HENRY MILLER in "THE FAMOUS MRS. FAIR" BLANCHE BATES Special Mat. Easter Monday, Apr. 5.

JOHN L. GOLDEN presents FRANK BACON in LILIOM GAIETY, B'way at 46th. Evs. 8:30. Mats. Wed. & Sat.

Punch and Judy Thea. W. 49th St. Evs. 8:30. Mats. Fri. & Sat. 2:30. DODGE & POGANY Present MUSK —WITH— BLANCHE YURKA

STANDARD B'way, 80th St. Pop. Prices. Mats. To-day & Sat. LAURETTE TAYLOR "One Night in Rome." Next Wk.: "Roly-Boly Eyes" with Eddie Leonard

D.W. GRIFFITH PERSONALLY DIRECTED The IDOL DANCER A love story of the South Seas

COMING NEXT WEEK MARK STRAND BEGINNING SUNDAY AFTERNOON

Hanny Days "Every Day is a Holiday at the Hippo" —Mail. EVERY DAY at the HIPPODROME. HAPPY PRICES—Seats on sale for 8 weeks.

MARK STRAND "Dangerous Days" by Mary Roberts Rinehart. Harold Lloyd Comedy. Strand Orch.

CARUSO AND ALL OPERAS Seats All Parts of House. Subscriptions bought, sold or exchanged for season. OPERA TICKETS PHONE GREELEY 4180 Jacob's Ticket Office Normandie Hotel, B'way 38 St.

B.S. MOSS BROADWAY at 41 St. BLANCHE SWEET in THE DEADLIER SEX. Also Week Powder-Puff Follies

AMUSEMENTS

America's Foremost Theatres and Hits. Direction of Lee and J. J. Shubert

Winter Garden B'way & 50. Evs. 8:00. MATINEE TO-DAY. PASSING SHOW of 1920 LOUIS DE FOX, WORLD—"A dazzling new spectacle. Places all the rest."

BOOTH Thea. 45th, W. of B'way. Evs. 8:30. Matinee Wed. & Sat. 2:30. MR. LEO Ditrichstein in "THE PURPLE MASK"

LYRIC 42d, West of B'way. Evs. 8:15. Mats. Wed. & Sat. 2:15. Sharp. WALTER HAMPDEN in "HAMLET" "A Master for Reflection."—Tribune.

39th ST. Theatre, nr. B'way. Evs. 8:40. Mats. Wed. & Sat. 2:40. Charles Cherry and Francine Larrimore in the fortnight comedy SCANDAL "FROM A HIT TO A SENSATION."

44TH ST. Theatre, W. of B'way. Evs. 8:30. CECIL LEAN in "LOOK WHO'S HERE" with CLEO MAYFIELD Musical Comedy Delirium!

! For two years The Act! EAST is WEST Now Fay Bainter. Astor—Matinees Wed. & Sat.

CASINO 39th & Broadway. Evs. 8:30. Mats. Wed. & Sat. 2:30. MUSICAL COMEDY EXQUISITE. Little Whopper WITH VIVIENNE SEGAL.

PRINCESS 39th, E. of B'way. Evs. 8:30. Matinee Saturday 2:30. Tick-Tack-Toe Music & Lyrics by Stanley Murphy.

BELMONT 48th, E. of B'way. Evs. 8:30. Mat. To-day & Sat. 2:30. NANCE O'NEIL in THE Passion Flower

Garrick 65th St., nr. B'way. Mats. To-day. THE THEATRE GUILD Announces "JANE CLEGG" By Mr. John Ervine, Author of "John Ferguson."

CROSBY'S GREAT COMEDY HIT MAMMA'S AFFAIR WITH AN ALL STAR CAST AT FULTON

FULTON THEATRE SPECIAL MATS. SEATS NOW. TO-M'W'T. at 2. SAT. at 10:30 A. M.

Shakespeare Playhouse Frank Moulhane Dir. Presents A. E. ANSON MIRIEL TALIAFERRO in and OLIVE OLIVER Piper

Nora Bayes Thea. 44 St., W. of B'way. Evs. 8:45. Mats. Wed. & Sat. 2:30. Long Tr. Mat. Wed. Perfs. $1.50 (incl. tax). VICTOR HERBERT'S Latest Musical Success "My Golden Girl"

AMERICAN SINGERS OPERA CO. in Gilbert & Sullivan's Classic Opera Burlesque RUDDIGORE "The best show I ever saw in my life."—Alexander Woollcott of The Times. PARK THEA. Columbus Circle. Evs. Matinee Saturday 2:15, 8:15.

Longacre 48th, W. of B'way. Evs. 8:30. Mats. Wed. & Sat. 2:30. F. Ray Comstock & Morris Gest present 7TH MONTH Adam and Eva "Thoroughly admirable, delightly acted."—Trib.

CENTURY Last 3 Weeks To-night at 8:15. NEXT MAT. SATURDAY NOW TO 82. F. Ray Comstock & Morris Gest Present The Sensation of Paris and New York APHRODITE Company of 200. Prentis—6 Scenes.

BROADHURST, W. 44th St. Evs. 8:30. Jane COWL In "SMILIN' THROUGH." Mats. TO-DAY & Sat. 2:30.

METROPOLITAN OPERA HOUSE TO-NIGHT at 8. ZAZA. Farrar, Howard, Rosner, Crimi, Amato, Cond. Moranzoni. FRI., at 7:30 sharp, PARSIFAL. Matzenauer, Florezski, Whitehill, Rothier, Delaur, Bodanzky. SAT. Mat. at 2. FORZA DEL DESTINO. Fornelli, Gordon, Caruso, Amato, Chalmers, Martinelli, Cond. Papi. SAT. E'G 8:15. RIGOLETTO. Barrientos, Perini, Harbelli, De Luca, Segurola, Bada. Cond. Moranzoni. SUN. EVE., at 8:15. ITALIAN OPERATIC CONCERT. Barrientos, Rappold, Gordon, Harrold, Rimini, Pero, Zanelli, Orch. Cond. Bamboschek. NEXT MON. at 8. PROPHETE. Muzio, Matzenauer, Gigli, Crimi, Martinelli, Rothier, Pinza, Scotti. Cond. Bodanzky. WED. at 8. First Time, EUGEN ONEGIN. Muzio, Perini, Martinelli, De Luca, Didur. Cond. Bodanzky.

Thurs. Eve. Mat. at 2:45 to $5. Last Times. ZAZA. Farrar, Howard, Rosner, Crimi, Amato, Bada. Cond. Moranzoni. Seat Sale This Morning.

THURS. at 8:15, MARTA. Barrientos, Perini, Caruso, Delaur, Malatesta. Cond. Bodanzky. HARDMAN PIANO USED.

Hippodrome. Next Sun. Ev., Mar. 21, 8:15. The Season's Sensation MISCHA LEVITZKI LEO ORNSTEIN ARTHUR RUBINSTEIN —AND— LEOPOLD GODOWSKY PIANIST-COMPOSER, with the Aeolian. Pop. Prices, $1.50 to $2.50 at Box Office.

Carnegie Hall, NEXT SUN. AFT., at 3. Moiseiwitsch LAST PIANO RECITAL. Mason & Hamlin.

GERMAINE SCHNITZER 3d & Last Piano Recital. (Chickering.) Aeolian Hall, Sat. Eve., Mar. 20, at 8:15.

MR. & MRS. Alexander Bloch SONATA RECITAL. (Steinway Piano).

Hippodrome Sun. Night Mar. 28 At 8:15 —RECITAL BY— MME. GALLI-CURCI Last Appearance in N. Y. This Season. TICKETS $1.00, $1.50, $2.00 & $2.50. SEAT SALE MONDAY, MARCH 22, AT HIPPODROME BOX OFFICE.

Aeolian Hall, THIS AFTERNOON AT 3. SONG RECITAL BY JULIA CLAUSSEN MEZZO-SOPRANO Mgt. Haensel & Jones. Mason & Hamlin Piano

Aeolian Hall, To-morrow Afternoon, at 3. DENTON in SECOND PIANO RECITAL. Mgt. Loudon Charlton. Steff Piano.

CARNEGIE HALL To-night (Thursday) at 8:30. Saturday Afternoon at 2:30. Boston Symphony Orchestra PIERRE MONTEUX Conductor. Tickets at Box Office.

AEOLIAN HALL, TO-NIGHT AT 8:15. PIANO RECITAL—ALEXANDER SKLAREVSKI Mgt. Antonia Sawyer, Inc. Mason & Hamlin Piano

5th Ave. Pres. Church, 5th Ave. & 55th St. Thurs., March 18, at 4:30. Organ Recital LYNWOOD FARNAM Admission Free.

AMUSEMENTS

Announcement

John Murray Anderson, Inc., regret to announce the unavoidable postponement of the opening performance of "WHAT'S IN A NAME" at MAXINE ELLIOTT'S THEATRE to Friday evening at 8:30.

This delay is due to the elaborate character of the production, which requires unusual care in staging.

Tickets for Wednesday night will be good Friday.

COMEDY MY LADY FRIENDS 48th, nr. B'way. Evs. 8:30. Mats. To-day & Sat. 2:30. America's Greatest Comedy with Clifton Crawford

48th ST. STORM With HELEN MacKELLAR

CENTRAL Thea. 47th & B'way. Evs. 8:30. Mats. Wed. & Sat. 2:30. SAM BERNARD & IRENE BORDONI in "ALL YOU WISH"

PLYMOUTH Thea. W. 45th St. Evs. 8:30. Mats. Wed. & Sat. 2:30. JOHN BARRYMORE in RICHARD III. Eve. Performance Starts at 8:30. Exactly.

BARON Wed. 42d St. Evs. 8:30. Wedding Bells Margaret Lawrence & Wallace Eddinger. Mats. Wed. & Sat. 2:30.

BELASCO Thea. West 44th St. Mats. To-day & Sat. 2:30. DONALD BRIAN PEGGY WOOD RALPH MORGAN in the Musical Hit "BUDDIES"

SHUBERT Theatre, 44th St., W. of B'way. Evs. 8:30. Mats. Wed. & Sat. 2:30. A. H. WOODS Presents THEDA BARA THE BLUE FLAME

BIJOU West 45th St. Evs. 8:30. Mats. Wed. Pop. & Sat. 2:30. BARNEY BERNARD "His Honor Abe Potash"

REPUBLIC West 42d St. Evs. at 8:30. Mats. Wed. (Pop.) & Sat. 2:30. MARJORIE RAMBEAU IN THE SIGN ON THE DOOR

ELTINGE THEA., 42 St. W. of B'way. Evs. 8:30. Mats. Wed. (Pop.) & Sat. 2:30. FLORENCE MOORE IN BREAKFAST IN BED

PLAYHOUSE 48th St., E. of B'way. Evs. 8:30. Mats. Wed. & Sat. 2:30. The Wonderful Thing

MOROSCO West 45 St. Evs. at 8:30. Mats. Wed. & Sat. 2:30. A SENSATIONAL TRIUMPH ELSIE Ferguson in Arnold Bennett's New Play SACRED and PROFANE LOVE

VANDERBILT 48th St. E. of B'way. Phone 174 Bryant. Charles Frohman presents The Musical Comedy Hit IRENE With ADELE ROWLAND

Little Theatre 44 St., W. of B'way. Evs. 8:30. Mats. To-day & Sat. 2:30. Eugene O'Neill's Great Drama BEYOND THE HORIZON with RICHARD BENNETT

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