[illegible] IN JERSEY

[illegible] Legislature to [illegible] War Labor Shortage

[illegible] BILL HEARINGS

[illegible] Named as Judge at [illegible]tic City—Gaskill Prosecutor in County

[illegible]TON, Jan. 15. — Compulsory [illegible]ment of all able-bodied persons [illegible] the ages of eighteen and fifty [illegible] may be enacted at the discretion [illegible]vernor Edge during the war un[illegible] provisions of a bill introduced [illegible] House last night by Speaker Wol[illegible], of Camden. The bill would re[illegible] persons to be regularly or con[illegible]ally employed in some useful and [illegible]ized business, profession, occu[illegible]on or employment whenever the [illegible]vernor decides that this is necessary [illegible] essential to the protection and wel[illegible] of the State and the country.

A fine of $100, imprisonment not ex[illegible]eding three months, or both, are pro[illegible] as punishments for violation of [illegible] bill, which fixes a week's work as [illegible]ty-six hours and imposes upon the Department of Labor the task of aid[illegible] persons to find employment. The [illegible] of wages is to be equal the recog[illegible] wage of the employment in [illegible]ich any person is engaged.

GOVERNOR SENDS WAR MESSAGE

Governor Edge sent a ringing message [illegible] the Legislature appealing for a war [illegible]ession free from all unnecessary legis[illegible]tion and devoid of partisanship. He [illegible] in part:

"You are sitting in a day of war. I [illegible]eem this sufficient reason for emphasiz[illegible] the necessity of a session different [illegible]rom the average; different in that its [illegible]eep keynote of Americanism must ab[illegible]orb customary partisanship, discourage [illegible]onsideration of unimportant details and [illegible]rershadow self-centered demands on [illegible]our attention."

Representatives of the liquor inter[illegible]ests of New Jersey, who appeared [illegible] a hearing before the Judiciary Committees of the Senate and House, announced that their organizations would not oppose the passage of a local option bill at the present session. Accepting it as a foregone conclusion that a local option measure is to be enacted, in accordance with promises of the Republican platform, the liquor men devoted their efforts to getting a modification of the pending legislation, which they criticized as unfair and inequitable.

Newton H. Porter, representing the New Jersey Brewers' Association, said the brewery interests will stand by the Republican declaration in favor of the widest measure of home rule in excise matters, but insisted that the pending bill is not framed in accordance with that principle. He described the measure as a prohibition rather than a home rule bill.

Bespeaking fair treatment for liquor dealers, Harry A. Heber, counsel for the New Jersey Federation of Liquor Dealers, which comprises forty-three local associations, asked that the dealers should not be made the victims of sudden hysteria on the part of the people from the adoption of the home-rule principle in excise matters. Mr. Heber insisted that if the sale of liquor is to be prohibited, dealers should be compensated for the loss of their property.

NO WAY FOR COMPENSATION

Senator Richards said the committee already had given careful consideration to the question of compensation, but failed to see how it could be worked out fairly in a local option bill. He pointed out that if a community voted dry and compensated the liquor dealers for their property it might, two years later, vote wet and would then be confronted by the same problem of compensation in the event of its again going dry.

The first speaker in favor of the local option and regulatory excise bills, which were both under consideration, was Superintendent James K. Shields, of the Anti-Saloon League of New Jersey. He urged the committee to stand by the bill as introduced and remarked the fact that contrary to the practice of former years when men of nautional reputation came to Trenton to represent the liquor interests, there were only a handful of opponents at the hearing.

Following the local option hearing the Judiciary committees held a conference at which several amendments, principally of a technical character, were agreed upon. The measures were reported in the Senate tonight with the amendments and are now on the calendar for final passage.

Governor Edge sent to the Senate, among other selections, these appointees:

Robert H. Ingersoll, of Atlantic City, Common Pleas Judge of Atlantic County.

Edmund C. Gaskill, Jr., of Atlantic City, Prosecutor of Atlantic County.

An eleventh-hour decision on the part of Bacharach leaders not to make the Richards - Ingersoll - Gaskill slate for Judge and Prosecutor a cause for a factional break in Governor Edge's home county was indicated in a statement issued at Atlantic City by Senator Richards. He pronounced unfounded the report that there was friction between himself and Congressman Bacharach.

Ex-Prosecutor Clarence L. Goldenberg is to succeed Gaskill as Judge of the City Court, a $3000 position. Ex-Assemblyman Irving L. Parsons, who abandoned further legislative ambitions last fall at the request of the city leaders, will be made Assistant Prosecutor.

BILLS TO BACK HOOVER IN FOOD BAN EDICTS

But Administration Measures to Enforce Wheatless and Meatless Days Will Be Opposed

WASHINGTON, Jan. 15.—Administration bills empowering Herbert Hoover to enforce wheatless and meatless days and stipulate war bread, if necessary, for the country have been completed.

As drawn by Senator Pomerene and Representative Lever, at the suggestion and with the aid of Food Administrator Hoover, the measure provides:

Authority to compel observation of meatless and wheatless days.

License hotels and restaurants.

Control milling concerns, to increase the flour output.

Power to enforce substitution of greater quantities of rye flour and corn meal for wheat flour.

Authority to compel use of locally-manufactured products with a view to eliminating cross hauling; and other measures necessary for greater food regulation.

While the Administration declares the new steps are vital to successfully feeding the Allies and prosecuting the war, there will be a violent, though probably not prolonged, fight against enactment of the legislation in both houses. The old cry of Government usurpation of power is expected, and Senator Reed, original anti-Hooverite, has stated he will have something to say on the legislation.

SAYS EIGHT-HOUR DAY PROMOTES EFFICIENCY

Gompers Predicts This Limit Will Be Made Universal as One Result of War

Early adoption of a universal eight-hour day for workingmen was predicted by Samuel Gompers, president of the American Federation of Labor, at the first session of the biennial convention of the Bricklayers, Masons and Plasterers' International Union in the Parkway Building. The necessity for establishing the eight-hour day as a means of greater efficiency in war work, Gompers said, had been recognized by England, and will soon be an accomplished fact in this country.

The speaker also deprecated the building of temporary homes for workingmen, declaring them to be "slum breeders." Strongly built, durable homes were urged.

The unswerving loyalty of labor to the Government in the present crisis was pledged by Gompers. The ideals of the American Government, he said, are the same as those on which organized labor is founded. Corporations were blamed for any unrest that may exist on the part of laboring men.

The Rev. John D. Maguire, rector of St. Elizabeth's Catholic Church, and the Rev. Robert Johnston, rector of the Episcopal Church of the Saviour, were other speakers at the first session. About 400 delegates are in attendance on the convention, which is still in session.

New Bank at Hagerstown

HAGERSTOWN, Md., Jan. 15.—Hagerstown's new banking institution, the Commercial Trust Company, will open January 28, in a corner room on Public square, under the Central Hotel. Delays in getting material and scarcity of labor prevented earlier opening. Nervin J. Brandt long cashier of the First National Bank, is president and cashier of the new company. M. A. R. Philippy, recently with the National Bank at Greencastle, Pa., is treasurer.

SPECIAL TAX PROBLEM LEFT TO U. S. COURT

Valuation of Merchandise and Bonds Puzzles Revenue Officials

COST OR MARKET VALUE

Point to Be Decided in Cases Before Supreme Bench on March 4

By a Staff Correspondent

WASHINGTON, Jan. 15.

The Internal Revenue Bureau, upon advice of the Attorney General, has decided to await a decision of the Supreme Court of the United States, before issuing a ruling as to whether dealers in merchandise and securities shall make their income and excess profits tax returns on inventories based on their original cost or present market value.

In a regulation issued on December 19, the commissioner of internal revenue ruled that inventories of supplies, raw materials, work in process of production and unsold merchandise must be made either at cost or the market price, whichever is lower, and that a dealer in securities having on his books regularly inventoried unsold securities could make his return on the basis on which his accounts are kept.

The question then arose as to whether returns upon the basis of inventories taken at market values are permissible under the law.

Commissioner of Internal Revenue Roper took the matter up with the legal division of the bureau and found it too tough a nut to crack.

It was submitted to the Attorney General, and he found the question equally puzzling. The Department of Justice found, however, that the principle at issue is involved in several cases now pending in the Supreme Court of the United States and set for hearing March 1, and advised that, owing to the nearness of the court's decision, the question be left to the highest court to decide.

The internal revenue bureau today announced its determination to await the ruling, and directed that in returns filed before March 1 dealers in merchandise and securities must specify upon what basis they make their returns.

If the Supreme Court should rule that returns cannot be made based upon market values, dealers who make their return before March 1 on that basis will then be required to make revised returns based upon inventories made at cost.

There was also some question in regard to what constitutes a "dealer" in securities. Many inquiries were made as to whether a person who makes an occasional deal without being regularly engaged in that business, such as a banker, or other individuals not making security dealing their principal business, was "a dealer" in the eyes of the law.

In regard to this the statement issued by Commissioner Roper defines a dealer as being "a merchant of securities, whether an individual, partnership or corporation, with an established place of business, whose principal business is the purchase of securities and their resale to customers."

Tax payers who buy and sell for investment or speculation, and officers of corporations or members of partnerships which deal in securities acting in their individual capacity, are not dealers, the Treasury Department ruled.

WOMEN IN U. S. WAR WORK

1,266,061 Engaged in Essential Industries, 100,000 in Munition Plants

WASHINGTON, Jan. 15.—Surveys in fifteen States for the National League of Women's Service showed that there were approximately 1,266,061 women in the United States engaged in essential war industrial work. In munitions factories, the estimates show 100,000 are employed as against 5500 in 1910.

College women and others specially trained are to be mobilized by the Labor Department as a reserve to fill positions in Government offices, replacing men of ability and training who have been ordered into the military service.

ACTIVE IN RELIEF WORK

Mrs. Earl Vennell, of Collingswood, N. J., who before her marriage, several weeks ago, was Miss Bessie Foster. Upon her return from her honeymoon she has resumed her activities as a war relief worker.

RED CROSS WORKER DIES

Mrs. Lionel J. Kane Was Secretary at Beverly, N. J.

BEVERLY, N. J., Jan. 15.—The death of Mrs. Lionel J. Kane, of Warren street, this city, was unexpected by her relatives and friends.

Mrs. Kane underwent an operation in a Philadelphia Hospital last Thursday and was doing well until Saturday evening when her husband and children were called to her bedside. She died early Sunday morning.

Mrs. Kane was Miss Bessie Stockwell, of Riverside, before her marriage. She was secretary of the Red Cross branch of Beverly. She left a husband and four children. The funeral will take place tomorrow afternoon at St. Mary's Church, Burlington.

Lancaster Soldier Dead

LANCASTER, Pa., Jan. 15.—Charles Anderson is dead at Camp Lee from pneumonia, being the first Lancaster soldier to die in a cantonment. He enlisted in Philadelphia in the reserve truck company.

WAR ECONOMY PLEA IN JERSEY EXPENSES

Comptroller Bugbee's Annual Report to Legislature Warns Against Extravagances

LABOR BIG PROBLEM

Increased Cost of Supplies Makes It Difficult to Manage State Departments

TRENTON, Jan. 15.

Unusual conditions and demands imposed upon the financial system of the State by the war were pointed out by State Comptroller Bugbee in his annual report submitted to the Legislature last night. Although the State's finances were in a most satisfactory condition at the opening of the present fiscal year, Mr. Bugbee called attention to the fact that unusual demands are being made upon the Treasury and warned against any extravagance in appropriations for the coming year.

"The increased cost of all articles needed," said Mr. Bugbee, "for State operation has made it an extremely difficult year for officials charged with the management of institutions and departments who desire to obey the law and keep within their appropriations. The fact that in only one case was the appropriation for the maintenance of an institution exceeded, and that in a small amount, speaks well for the administration of their affairs from that standpoint.

"The labor problem and the increased cost of operation entailed by the changing conditions in the employment world, the disintegration of departmental and institutional organizations by enlistments and drafts have created situations in management such as never occurred heretofore, and have increased the burden upon the officials responsible therefor to such an extent that the operation and maintenance of the State institutions within appropriation limits is the most remarkable feature of the year's work in the State.

"While the increased cost of materials and labor and of supplies of every description must be reflected in increased appropriations for governmental subdivisions, the Legislature should keep in mind the fact that the State's income is equally sensitive to war conditions and may be reduced or even seriously endangered by their continuance. It is even now apparent that there will be a considerable shrinkage in the receipts from automobile licenses and also from hunters' and anglers' licenses.

"The increasing burden placed upon the people by the Federal taxation necessary for the support of the national Government during the war is bound to increase. It is now so large that with the present local and county taxes, State school and road taxes, the imposition of a State tax to meet the cost of State government or deficiencies in State income would be oppressive.

"UNCLE JOE" CANNON HURT

Falls and Fractures Shoulder While Leaving for Capitol

WASHINGTON, Jan. 15.—"Uncle" Joe Cannon fell and received a fracture of the shoulder while leaving his apartments for the Capitol. Physicians declared his condition was not serious and that he would be able to go out in a day or two.

The veteran Illinois Congressman and former Speaker of the House moved into his new apartments Saturday. Incidentally, because of the extreme scarcity of accommodations, it is understood he was compelled to sign a four months' lease at more than $1000 a month.

EMMA GOLDMAN MUST SERVE PRISON TERM

Conviction of Berkman in Draft Conspiracy Also Upheld by Supreme Court

WASHINGTON, Jan. 15.—The Supreme Court of the United States confirmed the convictions of Emma Goldman and Alexander Berkman, the anarchist leaders who were found guilty in the Federal courts of New York on accusations of conspiracy to retard operations of the selective service act. Chief Justice White read the opinion of the court and also announced confirmation of the conviction of Louis Kramer and Morris Becker, who were accused of conspiracy to aid and prevent men of draft age from registering.

Emma Goldman and Berkman, when convicted in New York, were sentenced to serve two years in prison and pay a fine of $10,000 each. Kramer was sentenced to two years in prison and to pay a fine of $10,000, while Becker received a sentence of twenty months' imprisonment. The Supreme Court also sustained decrees of the Federal courts of Ohio, sentencing Charles E. Ruthenberk, Alfred Wagenknecht and Charles Baker to one year each in prison on charges of violating the draft act. These decisions clear the calendar of the Supreme Court of cases growing out of the operation of the selective service act.

Miss Goldman and Berkman based their appeals chiefly on the ground that the selective service act was unconstitutional. The Supreme Court disposed of that contention last Monday, when Chief Justice White read an opinion dismissing an appeal in another case.

Hagerstown Industries Grow

HAGERSTOWN, Md., Jan. 15.—Expansion of two of Hagerstown's large industries is indicated by increases in capital stock. The capitalization of Hagerstown Shoe and Legging Company has been increased from $100,000 to $300,000, the new issue to be in cumulative preferred, paying 7 per cent interest. The Pangborn Corporation, manufacturers of sandblast machinery, has increased from $60,000 to $260,000, the new stock to be cumulative preferred, paying 10 per cent interest.

$1,250,000 ARSENAL FUND IS APPROVED

War Department Sanctions Big Expenditures at Frankford

By a Staff Correspondent

WASHINGTON, Jan. 15.

Announcement of the approval of additions to the Frankford Arsenal amounting to $1,250,000 by the Department of War was made today by Congressman William S. Vare, member of the Appropriations Committee, to which the approval was sent. The sum is to be included in an urgent deficiency bill.

The items include the erection of an artillery case shop for $490,000, which will bring into Frankford a new industry; a small-arms ammunition storehouse and cart house, $175,000; an experimental shop building, $275,000; a pier and warehouse, $240,000, and a storehouse for incendiary ammunition, $70,000.

Congressmen Vare and Peter E. Costello, in whose district the arsenal is located, presented the matter to the department and will do all possible to have recommendation approved by Congress. With a frontage on the Delaware River the arsenal does not have adequate facilities from which it can load transports with ammunition. The appropriation for this improvement is considered absolutely necessary by Colonel George Montgomery, in charge of the arsenal.

Another item submitted to the Appropriations Committee today for approval was one of $87,000 for maintenance of the naval home of Philadelphia, of which $25,000 will be paid from the income of the naval pension fund.

The First Line of Defense—Your first line of defense in any undertaking is a sound, well-nourished body. Real preparedness for the work of the day calls for a well-balanced ration. The whole wheat is the most perfect food given to man. Shredded Wheat Biscuit is 100 per cent. whole wheat, nothing added to it, nothing wasted or thrown away. Two of these crisp little loaves of baked whole wheat, eaten with milk make a complete, nourishing, satisfying breakfast, lunch or dinner at a cost of a few pennies. Made in Niagara Falls, N.Y.

Gifts for Soldiers and Sailors

Many substantially made practical articles, useful to the man in Military Service.

Wrist Watches
Fountain Pens
Service Rings
Safety Razors
Miniature Photo Cases
Identification Lockets

S. Kind & Sons, 1110 Chestnut St.

DIAMOND MERCHANTS—JEWELERS—SILVERSMITHS

Call me a taxi,
Call me a cab,
Call me a motaw,
Call me a crab,
Call me whatevaw
You jolly well please,
But call at the "Colly"
For dawnces and teas!

[illegible] yaw-ther!

APPERSON

The car you should see first during the week of the Automobile Show—see the exhibit in our showroom—many new and distinctive features, especially in the closed car.

The Apperson appeals to the motorist that is looking for a car of real character and refinement.

Your inspection is cordially asked. You are missing the hit of the New York Show if you fail to see the Apperson.

WILLIAM T. TAYLOR
Broad and Race Streets (Southwest Corner)

PHILADELPHIA STEAM HEATING COMPANY

Engineers and Contractors

8000 SUCCESSFUL PLANTS IN 40 YEARS' SERVICE

CONTRACTING JOBBING AND REPAIRING in heating, plumbing, ventilating, power piping, steam fitting, sheet metal work, insulation, heat regulation, electric work, motor installations, electric elevators.

Draft boosters for increasing power boiler capacities, making it possible to burn lower grade fuel

Steam, Plumbing and Electric Supplies

Contracting Service Night and Day

The Earle Store

Market and Tenth Streets — Philadelphia

Second Event of the January Shoe Sale

Women's Winter Boots

Regular $3.00 to $6.00 Grades — $1.97

Hundreds of pairs—makers' surplus stocks, reduced lots from our own stocks and display models. Many in up-to-date combinations.

Choice of

Patent Leather, Lace and Button Boots
Black Leather, Lace and Button Boots
Tan Leather Lace
Colored Leather Lace
Evening Slippers
All sizes in the collective assortment.

EARLE STORE—MAIN FLOOR

A Reduction on

Men's Shoes

$3.85

Formerly Priced $5, $6 and $7

Included are Some Packard Make

Black, tan and patent leather in blucher and lace styles. Sizes are somewhat broken.

MAIN FLOOR

A Sample Line of

Girls' Dresses

Worth $2.00 and $3.00 — $1

Some are factory seconds, but very little hurt.

Ginghams, chambrays, reps, percales and piques.

All ages, from 6 to 14 years.

SECOND FLOOR

Coming Forward!

New Spring Silk and Cloth Dresses

$12.95 = $15 = $19.75

These three groups will prove popular, and they foretell the rising of spring.

They are decidedly dressy and fashioned of

Taffetas
Crepe Meteors
Georgette Crepes
Wool Serges
Wool Gabardines
Wool Jerseys

in dozens of models that are correct for spring—two of which we illustrate.

Many new colors as—khaki, army blue and pearl gray.

COATS—REDUCED

$10 = $15 = $25

Savings Range Up to One-Half

Fur-trimmed and fur-collared models predominate—all the desired materials.

EARLE STORE—SECOND FLOOR

Heavy Cotton Comfortables — $2.50

Heavy cotton-filled comfortables; neatly stitched; figured silkoline coverings. Double-bed size.

$2.50 Fleecedown Blankets, $1.85

Extra-size fleecedown blankets. White, with neat pink or blue borders. Large double-bed size.

EARLE STORE—MAIN FLOOR

Bed Spreads—Are Reduced

Slight Seconds, but Hurts Are Hardly Noticeable.

$1.50 Kinds, plain hem $1.05
$2.75 Kinds, plain hem $1.95
$3.50 Satin Finish, scalloped $2.65

7½c Crash Toweling at 5½c a yard

So-called mill seconds; good, useful-size lengths; also some full pieces. Limit 20 yards to a customer.

EARLE STORE—MAIN FLOOR

Housefurnishings

Oak-Splint Clothes Baskets
Galvanized Washboards
Quart Cans of Cedar Oil
Wash Benches, Folding Legs
Enameled Double Roaster
Inverted Gaslights, Complete
2-Piece Carving Sets
Enameled Sauce Pans
Bath Shelf, Bracket and Screws

Values Up to $1.00, at 39c Each

EARLE STORE—BASEMENT

Boys' Norfolk Suits $5.95

Trench models, belted, with buckle. Full-lined pants. Made of good quality fancy mixtures. Also corduroy. Sizes 7 to 17 years.

Boys' Mackinaws at $6.95

Sizes 7 to 18 years.

EARLE STORE—SECOND FLOOR

Discontinued Patterns of

Standard RUGS

At Noteworthy Savings

Exceptional Values on Rugs of Quality

Royal Wilton Rugs
Size 9x12 ft. $65.00 Value } $35.00
Size 8.3x10.6 $57.50 Value } $32.50
Size 6x9 ft. $38.50 Value } $27.50

Axminster Rugs
Size 9x12 ft. $42.50 Value } $34.75
Size 8.3x10.6 $40.00 Value } $31.75
Size 6x9 ft. $25.00 Value } $18.75

Body Brussels Rugs
Size 9x12 ft. $37.50 Value } $28.75
Size 8.3x10.6 $35.00 Value } $26.75
Size 6x9 ft. $28.50 Value } $18.75

Colonial Velvet Rugs
Size 9x12 ft. $42.00 Value } $27.50
Size 7.6x9 $32.50 Value } $21.50
Size 6x9 ft. $23.50 Value } $16.50

EARLE STORE—THIRD FLOOR