MILLIONS PARED IN SALARY BILL

Measure Reported Out by House Committee Provides $10,000,000 for Dry Enforcement

TOTAL SUMS $112,728,438

By the Associated Press

Washington, Jan. 6.—The legislative, executive and judicial appropriation bill, the big salary measure, reported out today by the House appropriations committee, carried a total of $112,728,438, or $23,724,196 less than departments asked for, and $5,728,771 below the amount appropriated for the current year.

As an indication of the war-time increase, the bill's total in 1916 was $36,910,799, but as one means of cutting expenses the committee lopped off salaries for 12,183 employes in the District of Columbia.

An appropriation of $10,000,000 was recommended for the Bureau of Internal Revenue, to be used largely in enforcement of prohibition. It was revealed today that the amount which the bureau suggested as necessary at hearings before the committee was $7,000,000, but that members of the committee insisted that more was necessary in consideration of the deficiency to be taken care of later.

Cut for Treasury

The largest cuts in appropriations for departments in the salary bill, as compared with those of last year were: Treasury Department, $6,906,611; Department of Commerce, $3,807,250; War Department, $2,927,870, and Navy Department, $382,770.

The subcommittee estimated that an additional $15,000,000 would be saved if Congress followed the recommendation of the subcommittee that the $240 annual bonus granted federal employes did not apply in the case of employes whose pay is adjustable by wage boards or similar authority in accord with commercial rates paid locally for the same class of service.

The subcommittee explained that the excess of $75,794,949 in the present bill over that for the fiscal year 1916 resulted largely from federal activities growing out of the war.

Practically all of the amount cut from the Department of Commerce was due to a reduction of $3,785,000 in the allowance for the census bureau, which is completing its work on the last census. No decrease in the number of employes in the bureau of war risk insurance is required, but the bureau's appropriation was reduced from $10,324,400 to $7,145,400. It asked for $12,543,050.

PENNA. ASSIGNED 4 NEW CONGRESSMEN

Washington, Jan. 6.—(By A. P.)—The House census committee agreed today to report to Congress the Siegel bill, fixing the membership of the House at 483, an increase of forty-eight over the present membership. It also recommended a constitutional amendment limiting the membership of future Houses to 500.

The basis for representation was fixed at one member for every 219,979 inhabitants. Under this bill the states would gain as follows:

Alabama, 1; Arkansas, 1; California, 5; Connecticut, 1; Georgia, 1; Illinois, 3; Maryland, 1; Massachusetts, 2; Michigan, 4; Minnesota, 1; New Jersey, 2; New Mexico, 1; New York, 4; North Carolina, 2; Ohio, 4; Oklahoma, 1; Oregon, 1; Pennsylvania, 4; South Carolina, 1; Tennessee, 1; Texas, 3; Virginia, 1; Washington, 1; West Virginia, 1, and Wisconsin, 1. No states would lose any representation.

Under the committee's bill the states would have representation as follows: Alabama, 11; Arizona, 1; Arkansas, 8; California, 16; Colorado, 4; Connecticut, 6; Delaware, 1; Florida, 4; Georgia, 13; Idaho, 2; Illinois, 30; Indiana, 13; Iowa, 11; Kansas, 8; Kentucky, 11; Louisiana, 8; Maine, 4; Maryland, 7; Massachusetts, 18; Michigan, 17; Minnesota, 11; Mississippi, 8; Missouri, 16; Montana, 2; Nebraska, Nevada, 1; New Hampshire, 2; New Jersey, 14; New Mexico, 2; New York, 47; North Carolina, 12; North Dakota, 3; Ohio, 26; Oklahoma, 9; Oregon, 4; Pennsylvania, 40; Rhode Island, 3; South Carolina, 8; South Dakota, 3; Tennessee, 11; Texas, 21; Utah, 2; Vermont, 2; Virginia, 11; Washington, 6; West Virginia, 7; Wisconsin, 12, and Wyoming, 1.

The bill provides that in case of any increase in the number of representatives in any state such additional representatives shall be elected at large until the state Legislatures pass redistricting laws.

PRAY FOR GIBBONEY FAMILY

W. C. T. U. Members Also Ask Divine Guidance for Mayor Moore

Blessings and prayers for the family of D. Clarence Gibboney, the Philadelphia attorney, drowned early this week in Mexican waters, and for Mayor Moore in the fight he is waging against political evils, were given this morning by the Women's Christian Temperance Union in an all-day meeting at the organization's headquarters, 1921 Arch street.

"Bless the dear woman we love so well," said Mrs. Elizabeth Ferguson, president of the union, referring to Mrs. Gibboney, who was always an ardent worker in the temperance society. "Sustain her family that they may all see there is a silver lining to every cloud."

"May the Mayor see the right," continued Mrs. Ferguson. "And may he have the fearlessness to fight for it."

The opening prayer was offered by Mrs. F. H. Compton, of the Women's Home Missionary Society of the Methodist Church. Rev. Dr. E. Bowden delivered an address.

"MISSING" MAN TRIES TO DIE

Found in Room With Gas Turned On—Not in Serious Condition

Missing for two days, Walter Thiemerich, traffic manager for the American Stores Co., is at the Roosevelt Hospital, where he was taken yesterday after he had been found in his room, 226 North Lawrence street, with a gas tube in his mouth and the room filled with gas.

Thiemerich's absence had been reported to the police, and while they were hunting for him his landlady, Mrs. Elizabeth Roberts, ran into the Third street and Fairmount avenue station and reported one of her lodgers had found the man in his room unconscious.

Thiemerich was revived at the hospital, and, according to the police, said that he had been held up and robbed. Later he denied this.

The officials of the American Stores Co. said today that the man had been in the company's employ for a long time and that he was one of their valued employes.

Thiemerich is fifty-six years old.

Central News Photo.

GEORGE O. WALSON

Prominent Washington banker, who has been selected by the American Bankers' Association to serve on the legislative committee of that body

WOMEN HONOR MEMORY OF STEPHEN DECATUR

Commemorate Anniversary of His Birth—Activity Among Clubs

The Stephen Decatur Chapter, of the Daughter of 1812, commemorated the anniversary of the birth of its patron hero this afternoon, by holding a memorial service at his grave in old St. Peter's Churchyard.

The deeds of valor of Stephen Decatur were read by Mrs. Alfred Fritz, regent of the chapter, and then a wreath was placed on the grave.

The memorial service was followed by the monthly meeting of the chapter at the Plastic Club. After the business session, the historian, Mrs. Moffet, read a paper on "Items of Interest, Past and Present." Mrs. Joel Thomas, Mrs. John H. Collins and Mrs. N. Thompson Moore were hostesses.

The Ceramic League held a meeting this afternoon at 13 South Sixteenth street. Mrs. Alston B. Moulton presented the Captain Buckingham memorial prize for original design on china. This evening one of the members of the league, Miss M. E. Oates, will give a talk on "Art."

The Mount Airy Literary Club met today to discuss "Present Ireland in the Light of the Past." The members discussing the subject were Mrs. Walter H. Jarden, Mrs. Horace M. Lippincott and Mrs. Joseph C. Ferguson.

A round table on legislation engaged the attention of the members of the Langhorne sorosis following their business meeting this afternoon. Mrs. John R. Pickering, president, presided.

SIX TAKEN IN CAFE RAID

Two Prisoners Were Formerly Arrested in Opium Death Case

Six men were arrested by detectives of the night squad at midnight in the Poplar Restaurant, Broad and Poplar streets, on suspicion of being concerned in the theft of an automobile and taken to City Hall for hearing before Magistrate Mecleary.

The restaurant was raided New Year's eve by detectives and twenty-seven men and women were arrested. At that time the proprietor and manager were arrested and they are now under bail.

Detectives Clark, Creedon, Malone and Kelly made the arrests last night. Two of those arrested, Ernest Stabler, of Fairmount avenue below Sixteenth, and Edward Regan, of Sixteenth and Wallace streets, were arrested December 21, when they were alleged to have sought possession of the body of Mrs. Barbara Ginivan, who died of opium poisoning in her apartment on Poplar street near Fifteenth. The two men were set free at the inquest.

The others arrsted last night were John Kenny, Sixth and Thompson streets; Edward Garber, Bala; Sam Dougherty, Darby, and Howard Smith, Twenty-fourth and Jefferson streets.

BLIND DETECTIVE HERE

Southern Policeman Hopes to Regain Sight Through Operation

Blind for twenty-four years as a result of being shot by a burglar, P. G. Minor, the "blind detective," of Richmond, Va., arrive din Philadelphia last night on his way to New York, where a specialist will endeavor to remove the bullet which is still embedded under the right eye.

He made a call on someold friends at the Fifteenth and Vine streets station house. His senses of touch and hearing are unusually acute. Last night he recognized District Detective Haggerty from his voice and the sound of his walk.

The "blind detective" is confident that the coming operation will restore the sight of one of his eyes, which he lost after having been shot below the eyeball by a criminal in Richmond.

CHURCH BUDGET ISSUED

$350,000 Allotted for Presbyterian Ministers' Families Here

The Presbyterian board of relief and extension of Philadelphia has been allotted $350,000 to distribute among aged and disabled Presbyterian ministers and widows and orphans, according to the report of the budget distributing committee of the Presbyterian executive commission made public today. Last year's appropriation was $2,029,450.

Nearly all the items in the budget are considerably less than last year. The Presbyterian board of home missions will have a budget of over $2,500,000, and the foreign work $3,560,000, which is $2,558,000 less than in 1920.

HELD ON BAD-CHECK CHARGE

Howard Brody, of Fifth and Wharton streets, formerly employed by a shoe company at Eighth and Race streets was arrested and held in $800 bail by Magistrate Mecleary in Central Station this morning on a charge of passing bad checks. Brody is charged with having passed more than $300 worth of bogus checks and is said to have "beaten" a five-weeks' board bill in a centrally located hotel.

MAPLE SHADE SETS RECORD

Maple Shade, N. J., Jan. 6.—This town believes it can lay claim to the greatest increase in population for any country village in the United States within a two-year period. Two years ago the entire population of the town consisted of seventeen persons, while today the town numbers 2200 inhabitants, with seventeen nationalities represented.

ELECTRICIAN AT N. Y. SHIPYARD WINS PRIZE FOR LIMERICK NO. 16

William Dunseath Is Awarded $100 by Jury of Darlington Store Employes for Mummers' Parade Verse

When Contest Started His Wife Picked Out Vacuum Cleaner She Was Going to Buy and Now Gets It

Today's award was made by a jury of women employes of the Joseph G. Darlington store, Chestnut street below Twelfth. A photograph will be found on the back page.

The award to be announced tomorrow will be made by a jury from the Oppenheim, Collins store, 1207 Chestnut street.

So now she can get her vacuum cleaner.

That's the climax of the pretty story of the winning of today's prize and if you could have seen the happy smile with which the wife of the winner made the announcement, you fans would all have been glad you lost and gave the long-hoped-for cleaner to the little home at Fairview, N. J.

The winner is:

William Dunseath,
2531 Morgan Boulevard,
Fairview, N. J.,
Electrician, New York Shipbuilding Co.

The award was made by a jury of ten of the women employes of the Joseph G. Darlington store, Chestnut street below Twelfth, and they must have thought it considerably better than its competitors because they cast seven votes for it on the first ballot. The verse, as the winner completed it, follows:

Limerick No. 16

A chap in the mummers' parade
Said, "The rest will be mad, I'm afraid;
For these crowds, you can see,
Have come just to see me;
I'm the eyed doll (idol) of all that's displayed."

Mr. Dunseath's line was among the ten best selected for presentation to the jury. The other nine were:

I'm an ace"—what a grimace he made.—Daniel C. Reid, 1231 West Tucker street.

E'en my partner was told, 'Mask y'er aid.'"—Jack C. Gottlieb, 2209 Natrona street.

It's hard times and I'm canned mummerlade."—Claire G. Vila, 5032 Spruce street.

Squeeze the rest and we'll have lemonade."—Mrs. F. Otto Mayer, 5208 North Carlisle street, Logan.

In my dear old grandmummer's brocade."—Josephine Katzenstein, 4322 Chestnut street.

For I'm jest like a mummy arrayed."—Eleanor H. Trucksess, 1724 North Twenty-sixth street.

'Broad' was narrow for him; yes, indade."—Daniel C. Reid, 1231 West Tucker street.

Keep it mum. Wait; don't shoot till we've played."—Gladys Goshorn, 511 South Eighth street.

So keep mum'r you may cause a raid."—George S. Loutey, 4238 Ludlow street.

The jury was made up from various departments of the store so that it represented all tastes in the matter of limericks. Those composing it were:

E. D. Klein, 5230 Race street; white goods department.

Jeannette Wallace, 104 South Fortieth streets; blankets.

Mrs. Katherine Gates, 3235 North Park avenue; assistant, ready-to-wear.

Edith H. Baxter, 3227 Higbee street; millinery.

Mary Wright, 2550 North Eighth street; gloves.

Anna Airey, 2100 South Nineteenth street; lingerie.

Carrie M. Arthur, 250 Ruby street; cashier.

E. L. Kirk, 1126 West Airy street, Norristown; silk.

M. M. Markley, 909 North Sixty-sixth street; office.

Mrs. E. R. Lewis, 2312 North Garnet street; juvenile clothing.

Winner's Wife Prepared

Talk about preparedness—well, you certainly have to hand it to Mrs. Dunseath when it comes to making your plans promptly.

"All I will have to do is to cash the check, because I made my plans as to how I would spend the $100, as soon as this contest opened," said Mrs. Dunseath yesterday, when told of her husband's good luck.

"Believe me, when Will told me that he was going to put up a real fight for one of the hundred dollar prizes, I told him that I had made all the plans as to the best way for HIM to spend the money. It really did not take me very long to convince him that I had the right idea. So he said that I could spend the first prize that he won, but that if he won another prize I would not even get a glimpse of the money."

The first thing that Mrs. Dunseath is going to buy today is a vacuum cleaner, and although this purchase will knock a few spots out of a $100 bill, she has decided that what is left is going to be spent for the happiness of "the most wonderful child in New Jersey—Marjorie Dunseath." Little Miss Dunseath, who is only eighteen months old, chuckled her approval when her mother made this statement.

During the war, Mr. Dunseath was employed in the shipyards at Newport News and since that time he has been working as an electrician at the New York shipbuilding plant.

"I do not believe that Will would care to pose today for a photograph to be published in the paper," said Mrs. Dunseath yesterday. "You see he will be in his working clothes and he would rather wait until evening so he could fix up a little.

"I certainly am glad, however, that he won the prize today because I did want that vacuum cleaner so much and, besides that, Will has worked so hard every night on the limericks, but he has always admitted that the successful lines each day were better than the ones he had sent in."

Play Joke on Limericker

There have been lots of jokes played on limerickers since this contest began, but, being limerickers in spirit as well as in action, the victims have always taken them good naturedly. The best story comes voluntarily from one of these victims himself and he seems to enjoy it as much as any one.

He is I. W. Lenton, of 1131 North Sixty-third street, Overbrook, and he writes:

"The folks in the plant where I am employed have a great joke on me. I am in the president's office. Last Tuesday I was called on the phone from the outside by the EVENING PUBLIC LEDGER. They asked if I would be in all morning, and said they were sending some one down to see me. One of the 'jokers' was in the office at the time, and, of course, I told him. They all know I am 'limericking.'

"I suspected it might be a joke, but the operator told me the call came from the outside.

"About 11 o'clock the reception room phoned me there was a gentleman waiting to see me. I went down and found a party there with a camera. He said the EVENING PUBLIC LEDGER had sent him to see me. He had a slip with my name, requesting him to take a photograph—one with the hat on and one with it off. I quizzed him, but he told me a very straight story and showed me another slip with the name of another party he had to see, and said another man would be down to see me later.

"Not wishing to disappoint the EVENING PUBLIC LEDGER, I stepped outside and in a very businesslike way he took my picture—one with the hat off and one with it on, the offices taking it all in from the windows.

"At noon I was introduced to the 'photographer' whom I did not know—he was one of the men in the draughting department. I offered to bet the comptroller I would win one of the prizes, but he wouldn't bet.

"I wasn't sore, but told them about the fellow who 'laughs last.' So here's hoping I will get the laugh.

"The next day they gave me twelve photographs. They all think some of my answers have been very good.

"Best wishes to the Limerick editors and all the fans."

One Hundred Dollars Daily

For the Best Last Line Supplied by Any Reader of the Evening Public Ledger to the Incomplete Limerick Which Appears Below

RULES OF THE LIMERICK CONTEST

1. Contest is open to any one. All that is required for you to do is to write and send in your last lines to the Limerick, using for convenience the coupon printed below. Please write plainly, and be sure to add your name and address.
2. All answers to the Limerick which is printed below must be received at the office of the EVENING PUBLIC LEDGER by 6 o'clock Saturday evening. Monday's and Thursday's Limericks should be mailed to P. O. Box 1523, Philadelphia; Tuesday's and Friday's to P. O. Box 1521, and Wednesday's and Saturday's to P. O. Box 1524. Answers left at the office of the EVENING PUBLIC LEDGER will also be admissible.
3. The answer of the ONE HUNDRED DOLLAR prize for the best last line to each Limerick will be announced one week after the Limerick is printed. For example, the winner of the prize for the Limerick which appears today will be announced today a week.
4. In case of ties, prizes will be awarded to each successful contestant. For example, if the judges decide there are two or more answers of equal merit for the prize, the author of each answer will receive ONE HUNDRED DOLLARS. The prize will not be split up among them.
5. The decision of the judges in each Limerick contest will be final.

THE WINNER OF TODAY'S CONTEST WILL BE ANNOUNCED ONE WEEK FROM TODAY

Cut Out and Mail

TO THE LIMERICK CONTEST
EVENING PUBLIC LEDGER,
P. O. Box 1523, Philadelphia.

LIMERICK NO. 22

There is a young lady in Wayne
Who from movies can never refrain;
She goes night and day
And the doctors all say—

.....
(Write your answer on this line.)

Name .....

Street and No. .....

City and State .....

Deaths of a Day

MRS. ISOLA EARLE BEALE

Descendant of Betsy Ross and Widow of Dentist Died Here

Mrs. Isola Earle Beale, a descendant of Betsy Ross and widow of the late Dr. Stephen Thomas Beale, Philadelphia dentist, died yesterday afternoon, at her home, 72 West Tulpehocken street.

Mrs. Beale on Monday relapsed into a comatose state from which she never rallied. Members of her family, which includes three sons and two daughters, were at her bedside when she died.

The deceased was a great-grandniece of Betsy Ross, and a second cousin of the late Lord Julian Pauncefote, who was British ambassador at Washington. She was one of the organizers of the Flag House Chapter, N. S., D. A. R., and acted as vice regent since that organization, in 1903.

On her paternal side, Mrs. Beale was descended from Richard Sanger, of England, who settled in New England in 1638. Her great-grandfather was John Raphael Smith, of London, the noted portrait painter and mezzotint engraver. On her maternal side she was descended from Andrew Griscom, one of the first purchasers of land from William Penn. Another ancestor was Captain William Donaldson, brother of Arthur Donaldson, a Revolutionary war hero.

Dr. W. L. De Lap

Dr. W. L. De Lap, sixty-eight years old, of 525 Monmouth street, Gloucester, died early today at his home, following a month's illness. He was a graduate of Hahnemann Medical College, and before beginning the practice of medicine in Gloucester twenty-five years ago, practiced in Trinidad, Col. He is survived by his widow and one son.

He was a medical inspector of the Gloucester schools, and a member of Cloud Lodge No. 101, of the Masonic fraternity.

Funeral services will be held by the Masons tomorrow evening, interment to be Saturday, in Harleigh Cemetery, Camden.

Ralph Pomeroy

Ralph Pomeroy, for the last twelve years identified with either the reportorial or editoral departments of Philadelphia newspapers, died yesterday at his home, 1909 North Park avenue. At the time of his death he was a telegraph editor with the Record. He was fifty-nine years old, and was born in Appleton, Wis. He was a corporal in the Second Wisconsin Regiment during the Spanish-American war, and later saw service in Porto Rico. The body will be sent to Appleton, Wis., for burial. He is survived by his widow.

Edwin Barr

The body of Private Edwin Barr, a member of the 109th Infantry in the Keystone Division, will be buried with military honors, Saturday afternoon, from the Columbia Avenue Methodist Episcopal Church, Twenty-fifth street and Columbia avenue. Barr died at Meuves, France, on October 7, 1918, of wounds received in action in the Argonne-Meuse drive. His body was brought to his parents' home, at 2707 Berks street, this week.

Mr. Barr was the youngest son of Mr. and Mrs. William L. Barr. Before joining the Pennsylvania National Guard unit, which later became part of the Twenty-eighth Division in the American Expeditionary Forces, he was employed with Haussman & Co., at Eighth and Chestnut streets. Former fellow workmen will attend the funeral, with members of the 109th Regiment and Walter M. Gearty Post, No. 315, Barnitz Frazier Post, No. 259, and Winfield Scott Post, No. 114, American Legion, and Troop 33, Boy Scouts. Interment will be in West Laurel Hill Cemetery.

Wellington C. Merritt

Wellington C. Merritt, forty-six years old, who for many years has been identified with concerns throughout the country in the capacity of a salesman, died yesterday at his home at 119 Roosevelt boulevard. He had been ill only a short time.

Mr. Merritt in the course of his business engagements traveled through Mexico and Europe. He came here six years ago and entered in the employ of the C. W. Bosler Feed Co., of Ogontz.

He is survived by his widow.

2 Women on Sunbury Health Board

Sunbury, Pa., Jan. 6. — Mrs. H. J. Evans, wife of a doctor, and Mrs. J. J. Witmer have been named members of Sunbury Health Board to replace J. W. Morgan and Howard D. Hoffman, who resigned.

DEATHS

BARR—At Meuves, France, on Oct. 7, 1918, of wounds received in action Argonne, EDWIN, priv'e first class, of Medical Detachment 109th U. S. Infantry, youngest son of William L. and Margaret A. Barr. Relatives, friends and Medical Detachment and comrades of 109th Regiment; Walter M. Gearty Post, No. 315, and Barnitz Frazier Post, No. 259, American Legion; Winfield Scott Post, No. 114, Troop 33, Boy Scouts of America; employes Haussmann & Co., and any other organization with which he was connected, respectfully invited to attend funeral services, Sat., 2 p. m. sharp, Columbia Ave. M. E. Church corner 25th and Columbia ave. Friends may call Fri., 8 to 10 p. m., parents' residence, 2707 Berks st. Int. West Laurel Hill.

HELP WANTED—MALE

BOY, to run errands; school privilege. 628 Chestnut st., second floor.

DETECTIVE AGENCY PROBED

Court Orders Steps to Revoke License After Arrest of "Employe"

After a hearing in the investigation of the activities of James Ackers, a private detective, of Lombard street near Broad, Judge McCullen today, in Quarter Sessions Court No. 1, gave instructions to Assistant District Attorney Kelly and E. M. Hackney, the chief probation officer, to prepare a rule for the revocation of Ackers' license.

An investigation of the "Pennsylvania Claim Adjustment Investigation Bureau and Detective Agency" was ordered by Judge McCullen after Horatio Davis, colored, had pleaded guilty to a charge of carrying a concealed deadly weapon. Davis had a "certificate" from the agency, and a badge bearing the seal of the state.

Davis told Judge McCullen he had paid $23 to Ackers to become an employe of the agency and was supplied with the certificate containing a red seal and the badge.

RAPS SCHOOL BOARD DELAY

Gruenberg Says New Head Should Be Chosen at Once

Philadelphia will fail to advance educationally unless the Board of Education censes its policy of delay in naming a new school superintendent.

That is the view taken by Frederick P. Gruenberg, director of the Bureau of Municipal Research, who declares that because of existing conditions Dr. George Wheeler, acting superintendent, is hampered and unable to accomplish results otherwise possible.

HITS FEDERAL TAX ON INVESTMENTS

Chicago Expert Tells Commerce Chamber Here Whole System Needs Revision

DECENTRALIZATION URGED

Absurdities in the federal tax system were raked over the coals of criticism today by George T. Buckingham, a lawyer and tax expert of Chicago, in an address in the Bellevue-Stratford before members of the Chamber of Commerce.

After a review of what he termed "glaring defects" in the methods of imposing and collecting taxes, Mr. Buckingham made these five recommendations:

Abandon "invested capital" as a basis of tax computation. So far as there is a levy on corporate profits, make it a flat levy on actual profits.

Decentralize the system. Make the assessment locally.

Fix and determine the assessment before the tax is paid.

Make the assessment final, in the absence of fraud.

Make all levies uniform in rate and application, as far as possible, and make as few exceptions and exemptions as possible.

Rulings Weary Brain

Rulings by government officials on what constitutes "invested capital," Mr. Buckingham declared, are enough to cause attacks of brain-fag and headache in every business center in the country.

"The law and regulations have so defined 'invested capital,'" he declared, "that no accountant would recognize it as such if he met it at high noon in the middle of the road.

"The thing which masquerades at Washington as 'invested capital' bears little resemblance to its namesake at the bank or the factory. It is fair to estimate that more than one-half of the time and energy of administration is consumed in the hopeless task of ascertaining this so-called 'invested capital.'"

Dignified business men chuckled and smiled as Hr. Buckingham told of a "night school" the commissioner of internal revenue has established to teach "law and accounting" to young clerks, so they could grapple with the involved tax laws.

Exponents of direct taxes were in power in this country, the speaker continued, when the war came with its heavy burden of debt. The results were income taxes, excess profits taxes and other methods which dug directly into the pockets of taxpayers.

Would Tax Soft Drinks

Some of Mr. Buckingham's suggestions may arouse the ire of men who use pipe, cigar or cigarette or of the girl who looks on chocolate ice cream soda as "simply heavenly."

The tax expert said an increase in the excise tax on tobacco would perhaps add $300,000,000 to the nation's revenue. Another big revenue producer, he said, would be a heavy luxury tax on soft drinks.

Mr. Buckingham's auditors smiled when he further suggested a heavier tax on alcoholic liquors, but the smiles faded when he added "used for those purposes which are still legitimate."

At the beginning of his address Mr. Buckingham spoke on figures which a generation ago would have staggered taxpayers by their immensity. He mentioned casually that the nation's outstanding obligations total twenty-four billions of dollars. In four years of war and reconstruction, he said, taxpayers have paid 45 per cent of the war cost.

Mr. Buckingham commended the army reorganization plan, and pointed out the economic advantages that would result from a "naval holiday," such as has been proposed by the United States, Great Britain and Japan.

He was merciless in his criticism of America's civil budget. The government has grown "too paternal," he declared. Expenses of the civil service could be cut in two, he said, if the government departments were placed on a business basis.

Discussing the excess profits tax which many business interests wish repealed, the speaker said it puts a premium on extravagant management.

"In its effect on business management," he stated, "it is demoralizing beyond any other economic factor."

Mr. Buckingham sketched a graphic verbal picture of the thousands of clerks at Washington employed in milling over tax returns. Despite the size of the clerical army, he said, it is four years behind its work.

PLAN DINNER FOR MOORE

Mayors of Neighbor Cities Invited by Chestnut Street Men

Mayors of several cities will be among the guests at a dinner in honor of Mayor Moore to be given by the Chestnut Street Association at the Bellevue-Stratford on January 9.

The mayors of all nearby cities who have taken an active interest in the Atlantic Inland Waterways system, in which Mayor Moore is keenly interested, are invited. Among those who will attend are Lieutenant Governor Beidleman, Mayor Ellis, of Camden; Mayor Taylor, of Wilmington; Mayor Gillen, of Newark; Mayor Donnelly, of Trenton; Mayor Ramsey, of Chester; Robert Grier Cooke, president Fifth Avenue Association, of New York.

Lizzie Worked Too Fast

Leonard Jones, a Negro, of 619 South Twelfth street, hired Lizzie Steward yesterday morning as a dishwasher. Yesterday afternoon, while Jones and his wife were out walking, Lizzie moved most of the family's furniture to the sidewalk and was about to summon a moving van. The family returned and confronted Lizzie before any of the furniture had been carted away. They then summoned a patrolman and the new maid was taken to the Twelfth and Pine streets station, where Magistrate O'Brien today held her in $600 bail for court.

J. E. CALDWELL & Co.

JEWELERS—SILVERSMITHS—STATIONERS
CHESTNUT AND JUNIPER STREETS

JEWELED CHARMS

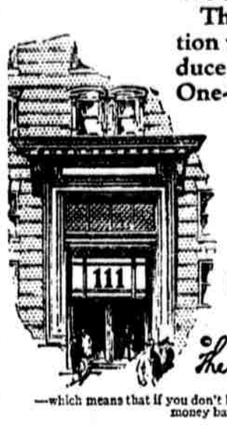
FOR BRACELETS

twenty "111" "ONE-ELEVEN" Cigarettes 15¢

EUROPEAN purchasing in this country slackened. High-grade tobacco formerly shipped abroad accumulated. We bought it.

This is the unusual condition which enabled us to produce such a quality cigarette as One-Eleven at so low a price.

FINALLY— *try them!*



Guaranteed by The American Tobacco Co. INCORPORATED

—which means that if you don't like "111" Cigarettes, you can get your money back from the dealer

P. R. T. MUST PROVE RISE CUT TRAFFIC

Commissioner Demands Company Back Claim 7-Cent Fare Caused Fewer Riders

JOLT IN VALUATION HEARING

The Philadelphia Rapid Transit Co. must prove that the increase in fare which went into effect on last November 1 was responsible for a decrease in patronage in November and December.

A request for such proof was made today by Public Service Commissioner Clement, who is presiding at a hearing on the valuation of the company's system. The hearing is being held in Council's finance chamber, City Hall.

This action by the commissioner came as an evident surprise to counsel for the company, who were under the impression that the hearing was to concern only a valuation of the system.

Hearing on the valuation started yesterday when it was shown through figures submitted by the company that it had carried 3,500,000 fewer passengers in December, 1920, than in the same month of 1919. This result bore out the contention of Thomas E. Mitten, president of the P. R. T., who said that the increase in fare from five to seven cents would mean a big loss of patronage.

While James A. Patterson, a real estate expert, was testifying today regarding the value of property owned by the company along its lines, Commissioner Clement suddenly made the request for traffic figures.

Mr. Clement requested Coleman Joyce, counsel for the company, to obtain all the traffic figures for the last six months. "The company has asserted that it carried fewer passengers in November and December, 1920, than during the same months of 1919," said the commissioner, "and it is important to see just when the traffic began to fall off and whether the decrease started before November 1, when the increase in fare went into effect, or after that date."

The sudden introduction of traffic figures into the valuation proceedings will prolong the hearing for an indefinite period, it is said.

The hearing on the valuation was to give the commission a basis for recommending a permanent fare.

ROUTES OF AIRMEN PUZZLE REPORTERS

Sit Idly in Special Train at Cochrane Speculating on Trail Aeronauts Will Follow

NO DEFINITE NEWS OF MEN

By the Associated Press

Cochrane, Ont., Jan. 6.—Newspaper correspondents here are finding it as difficult to locate the three American naval balloonists on land as it was in the air before they descended on the icy shores of Hudson Bay.

The correspondents rushing here from the United States prepared to rush north to meet the returning aviators have found themselves puzzled as to which trail to select. If they pick the wrong one, they are likely to pass the airmen traveling south, whereas if they remain at Cochrane on the Transcontinental Ralway, through which the Americans ultimately must pass, several days may elapse before they get the full story of the aerial adventure.

So at present the newspaper men are camping in their special train, uncertain whether to order it to Mattice, where the aeronauts may come out of the wilds by following the Missinabi river, or stay in this town, into which runs the Abitibi train to Moose Factory.

All speculation as to the airmen's whereabouts is based on the assumption that they carried out their announced intention of leaving Moose Factory on December 27. Tidings of their plans were brought into Mattice by Indian runners, but up to this morning no word had been received to show that they actually had started.

Current opinion today was that before nightfall word would be received that the aviators had reached some railhead. Yesterday it was believed they would not arrive before tomorrow. Both opinions, it is admitted, are mere guesses, and several days may elapse before the aeronauts, unused to snow shoes, reach civilization.

The temperature, which has been exceptionally mild for this season, dropped during the night, and the thermometer this morning registered eighteen degrees below zero. Reports from the Mattice district stated that ten inches of fresh snow covered the trail from Moose Factory.

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