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THEODORE W. NOYES, Editor

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Intangibles Tax High Enough.

The proposed new tax system of the District increases the tax rate on intangibles 66-2/3 per cent; forbids the Commissioners to lower, but authorizes them to increase this rate, and provides superfluously and sardonically that this rate shall not be raised higher than the tax rate on realty.

The District has been wisely placed in the class of states which apply a low rate to a large volume of intangibles, and no Commissioners will ever take it out of this class. Congress, after full discussion and deliberation, placed this rate at 3 mills, the wise and fair rate in comparison with the rates of the States in this class. Congress now proposes, without discussion or deliberation, to increase this rate to 5 mills, the highest in the class of states in which the District falls, and to apply this maximum rate to a wider range of intangibles than are taxed in any other state of the District's class. Our law taxes all credits, without any deduction for debts, and all loans and investments except the stock of District corporations already taxed.

The states in taxing intangibles are divided into a few distinct classifications.

1. The full property tax rate is applied to credits and other intangibles as if they were property. Examples: Absolute failure of tax as a revenue producer. Complete success as a perjury producer, through compulsory listing system under which the taxpayer virtually uses his own tax. Law contemptuously disregarded by bulk of taxpayers and not uniformly enforced. Gross injustice to conscientious few who try to obey the law and in double taxation of the same property necessarily involved in this tax.

This discredited system still prevails nominally and with many variations in most of the states. Its breakdown is fully discussed in the report of the New York state tax committee (1916), pages 31 et seq. and 41 et seq.

2. Certain states, recognizing the element of double taxation involved in taxation at the source, or in connection with the making of some official record concerning them which prevents concealment, this evil is eliminated or reduced to a minimum. Since there are many who will endure this double taxation of credits if the tax is very light, but will evade the heavier tax, the low-rate tax is more successful as a revenue producer, in the equitable distribution of the tax burden and in diminishing flagrant tax dodging.

The following states in 1917, when the intangibles tax was last locally discussed, imposed a low flat rate upon intangibles, with numerous and varying exemptions: Maryland, Pennsylvania, Minnesota, Rhode Island and Iowa (District of Columbia after July 1, 1917). Several other states have been added to this classification since 1917, including North Dakota and Kentucky.

The following states, under a registration plan, imposed in the same year a low specific tax upon the face value of certain debts, exempting them from other taxation: Connecticut and New York. The following states imposed a low-rate income tax on certain intangibles in lieu of a tax on the value of the intangibles: Wisconsin and Massachusetts.

3. Some of the states recognized so completely the double taxation involved in a tax on intangibles, and the perjury-promoting evil of a compulsory listing system, attempting to bring to light invisible property by confession of the taxpayer, and the absolute failure as a revenue producer of this tax, that they eliminated entirely the general tax on the intangibles of the individual, and in lieu thereof in certain instances (as in the District of Columbia) imposed specific taxes upon certain corporations, or to offset the lighter personal tax raised to the limit the tax on realty. These states were Delaware, Idaho, Washington and, until July 1, 1917, the District of Columbia.

The District in 1920 raised from its tax on intangibles about a million dollars; from its tax on tangible personal property, \$1,306,000, and from its gross earnings tax on certain corporations in lieu of a personal tax, \$1,290,000. In that year Washington's total personal tax per capita was greater than that of such cities as Milwaukee, Chicago, Indianapolis, Louisville, Atlanta, Baltimore, Jersey City, St. Louis and Philadelphia. Is not its personal tax burden heavy enough? Should its intangible tax burden be increased therefore, irregularly, abruptly, without the least of a moment of opportunity to be afforded to a moment to clear the

injustice and the lack of necessity of the exactness? Discussion of the increase of the District's intangible tax is continued elsewhere on this page of today's Star.

No Referendum on Time Shift.

It now appears that no general referendum has been had to determine the wishes and preferences of the government employees in the matter of so-called daylight-saving. In only two of the departments was such a general vote taken—Post Office and Labor. In the former such a small majority favored the earlier hour of reporting that the Postmaster General advised against it. In the Department of Labor the majority for early opening was small—only about 10 per cent of the whole. Certain Navy Department bureaus voted strongly for earlier reporting. In none of the other offices were the opinions of the employees sought or tested.

Upon this basis it has been assumed that most of the government employees desired to go on a "daylight-saving" basis, an assumption that is hardly justified in view of the absence of any conclusive showing of hands. And it may be assumed that those who favored the earlier hour did so on the theory that the clocks would be changed to yield a harmonious, uniform city time system.

In view of the confusion that has resulted and is certain to continue, affecting domestic arrangements, street car schedules, banks and some lines of business in consequence of a shifting of hours without a change of clocks, it would surely seem to be in order now to ascertain the wishes of the employees of the government as to whether they desire to continue the 8 o'clock plan or to revert to 9 o'clock, unless the clocks are changed. The whole city has been turned topsy-turvy in respect to time on the presumption of the wishes and preferences of the department workers. The fact is that those wishes have not been learned. Why not learn them now? If the judgment is unfavorable to continued "daylight-saving" let the old hours be restored and the capital be put upon a normal basis, unless meanwhile some way can be found to change the clocks uniformly throughout the District.

Pennsylvania.

Mr. Pinchot's success in the Pennsylvania primary is well described by Gov. Sproul as "a great personal triumph." He is not a politician. He has not been identified with what is called machine politics. Eight years ago he opposed Mr. Penrose, the republican boss of the state, for the Senate. And yet on Tuesday he secured the republican nomination for governor over a candidate supported by that party's state organization still under the Penrose influence. That certainly was a remarkable performance, symbolizing a fine and deserved popular endorsement of Mr. Pinchot's character and ability.

But it was not an anti-republican performance. That Mr. Pinchot himself does not so regard it is evidenced in his statement made by him after his nomination had been conceded by the opposition. He had, he said, "no grudges to gratify, no enemies to punish." He bespoke the support of a united party, and expressed confidence that, with that, he could perform his task "to the credit of the republican party and to the advantage of all the people of Pennsylvania."

In time, necessarily, changes will show in the republican state organization. In a state where organization work is rated so highly it must be kept up. Who will direct it and in what particular will it differ from the work of the old organization? Time will tell. Mr. Pinchot may have to learn the game of politics in order to make a success of his administration. He will need assistance, and his assistants will have to be men in sympathy with his views and in working to help give them force and application. A Pinchot machine may not rise on the ruins of the Penrose machine, but the Pinchot leadership will have to be asserted in some vigorous and practical way.

Leviathan.

President Harding is gracefully modest in his declaration of the honor of naming the great steamer Leviathan for him. It was a proper suggestion on the part of the chairman of the Shipping Board, and the name will now be bestowed upon another ship of the government group. But the Leviathan, as the President says, has a name that has "overwhelming national sentiment, a sentiment that symbolizes the participation of this great vessel in the world war." To change her name would be to destroy that identification. To most Americans the name "Leviathan" is the only one with which the ship is associated, for all but a few have forgotten that she was formerly a German ship with the name "Leviathan" stood for American participation in the struggle, for the pouring of American troops into the war zone, for American share in the victory. In her size she symbolized the tremendous American power that was only just beginning to be exerted when the crisis came. President Harding, with his fine perception of American sentiment, is right in his decision that the name should be preserved.

In addition to the other losses suffered by Europe there is to be considered a large amount of precious time incident to delays in reconstruction.

Musings of a Motor Cop. Hortense Magee is fair to see. driver all expert is she. I wish some traffic rule book, Just for the conversation's sake.

Compensative Adjustment. "Father," said the small boy, "how did the expression 'robbing Peter to pay Paul' originate?" "I do not know, my son; but I strongly suspect it had something to do with daylight-saving."

Short Hours. "Why do you object to an eight-hour working day?" "I don't object to the labor," replied the clerk; "but I can't afford it. Every time I leave my flapper parked near the office for more than two hours I'm liable to be called to the police station and fined."

a different policy and spoke a word of praise of Mr. Frelinghuysen, who has just entered on his primary campaign.

In reply to criticism the President's friends point out a material difference between the two cases. In Indiana a real contest was recognized from the first. Mr. Beveridge was known as a strong man, earnestly desirous of re-entering official life. His candidacy was not underestimated by Mr. New and his friends.

In New Jersey the opposition to Mr. Frelinghuysen's nomination is not impressive. No well informed politician seems to think it has a chance. Popular judgment is that Mr. Frelinghuysen is as good as renominated. In the state then as the guest of Mr. Frelinghuysen's senatorial colleague, the President simply improved the occasion to say a word in praise of the man certain to carry the republican standard in the senatorial contest. There was no reason for delay, and especially as he very much desired the election of a man yielding him support in his national policies.

Debate and Stumping.

Some of the objections to protracted debate on Capitol Hill now, no matter the subject, is based upon the assertion that it is only a form of stumping, and the suggestion follows that the deliverances be saved for the stumping season. Let the republicans, who are responsible to the country for legislation, have their way, and then when the campaign gets into swing let the result be challenged in the appeals for votes.

True as this may be, it fails to take into account an important fact. Speeches delivered in Congress are published in the Congressional Record, and the Record enjoys a wide and free circulation. By that means very large audiences are secured. Discussions are reported in full, and in time for digestion before readers are called upon to walk up with their ballots and give opinion on what has been done.

Speeches delivered from the stump, no matter how well prepared or how much important matter they contain, must take chances as to newspaper publication. Speeches by the thousands are daily occurrences, and only a summary of the best gets into print. The press has not the space for carrying a full story.

Debate is an indispensable part of legislative procedure. All measures are open to challenge; and the more important they are, the more direct and insistent the challenge. The fact that the republicans are behind with some of their work is not a sufficient reason for applying closure in either house of Congress.

After creating Sherlock Holmes to persuade people not to believe anything till proof was certain, Conan Doyle steps forward in person to advise belief in manifestations which he does not regard as disproved.

When not engaged in discussing deep economic affairs, G. B. Shaw reveals his favorite occupation of telling the world what he thinks about himself.

The base ball umpire's life is a hard one, but, judging from the experience of Judge Landis, it is easier than that of the labor referee.

Paris no longer sets the fashions for America. The once overgay French capital is now regarded as too conservative.

There is no great confidence that much difference will be made by changing the scene of international discussion from Genoa to The Hague.

Nations keep the latchstring out for Uncle Sam, at the same time keeping an eye on the pursestring.

Missouri democrats have succeeded in showing that the league of nations is still a very live issue.

In old-time politics what is now designated as a "bloc" would have been called a gang.

SHOOTING STARS.

BY PHILANDER JOHNSON. Gentle Jestings. Willie Wiggins took an ax. And smote his pa, unsparring. For Willie felt he must relax. And show his youthful daring.

For father wiped his bleeding brow. And said, "Don't mind his capers. We'll both get jobs as models now. For comic picture papers."

The Mood of the Time.

"I have no doubt that you could write a very interesting book of reminiscences," remarked the admiring friend. "I might," replied Senator Sorghum. "But I am not going to attempt any such thing. At present people are not so much interested in what has happened as in what is going to happen."

When the Rocks Moved. "The rocks from Olympus are following the strains of your golden harp!" exclaimed the astonished shepherd. "I knew," said Orpheus, "they'd begin to throw things if I attempted this futuristic jazz stuff."

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In the Indiana senatorial primary the President took no part. Both aspirants for the republican nomination were his friends, and had supported him in 1920. He thought it proper, therefore, to observe the policy of hands off.

Unwise Raise of Intangibles Tax

The fact that in the District taxes are not self-imposed as elsewhere in the United States makes it the more serious to the individual taxpayer. The body in which the tax is levied is not represented should, to a certainty, avoid double taxation and any other tax exaction that is obviously excessive and unjust.

Congress should not, for example, increase the tax on intangibles in the District that neighboring Maryland imposes upon itself. No state with a low rate of intangibles tax in the fashion provided for Washington, Maryland, for instance, does not properly have to pay the tax bank deposits of non-residents or of residents unless they bear interest; it does not account for the general non-productive securities or credits.

The District has been taken from the class of states which do not tax intangibles, i.e., Delaware, Washington, Idaho, and put in the class of states (like Maryland) which tax lightly certain classes of intangibles, but at least every equity and every safeguard against double taxation which applies in Maryland or in any other of these states should with scrupulous care be applied in similar taxation of the District.

The District intangibles tax seems to cover all credits. No state which has a classified tax on intangibles applies it to all intangibles. Maryland (1917), as we have seen, exempts mortgages, bank deposits and bank accounts. It exempts the bulk of this revenue from bonds and certificates of indebtedness of certain corporations and from the interest-bearing or dividend-paying securities of foreign corporations, locally owned. Minnesota (1917) exempts shares of stock, credits belonging to corporations owned by residents of Minnesota, and mortgages and bonds of Pennsylvania (1917) exempts bonds, except those of Pennsylvania corporations owned by residents of Pennsylvania, and mortgages and bonds of Pennsylvania revenue from this tax is derived from the tax on mortgages and bonds. Pennsylvania (1917) exempts bonds, except those of Pennsylvania corporations owned by residents of Pennsylvania, and mortgages and bonds of Pennsylvania revenue from this tax is derived from the tax on mortgages and bonds.

There are obvious reasons of policy in assuming that the rate of intangibles tax in the District should be adjusted to that of the most liberal state. The very rich man's intangibles have wings, and if taxed more heavily than in any other state in Maryland will fly to Baltimore, if bank deposits, or just over the border if other credit.

The states of the Union in trying to work out an enforceable, just and an effective or revenue-producing tax on certain intangibles are, in the subject the thoughtful, anxious consideration of some of the best brains of America. At a series of conferences, national since 1907, and state for states since 1910, the subject has been discussed with various systems, new and old, have been exchanged. The subject has been discussed with various systems, new and old, have been exchanged. The subject has been discussed with various systems, new and old, have been exchanged.

Washington's hope is that Congress will enact a law which will be the wisest and fairest law concerning personal property taxation that thoughtful statesmen can devise. The law which has been bestowed in a notable series of tax conferences, national since 1907, and state for states since 1910, the subject has been discussed with various systems, new and old, have been exchanged.

The tax on intangibles in its present shape imposes or threatens double taxation on the same property. It taxes credits without deducting debts. For example, it taxes mortgage notes as intangibles and also taxes the mortgaged property without deducting the mortgage indebtedness. The mortgagor's full taxes on the mortgaged property, on what he does not spend on the mortgage, is money, and in the shape of increased interest on the mortgaged note, his own promise to pay.

The impecunious owner of mortgaged property, thus triply taxed, in effect, upon the same property, is the one who is especially against the tax. He asks for relief and his burden is made heavier.

Bank deposits are loans to the banks. The banks already pay a tax on gross earnings in lieu of personal taxes. The tax on intangibles is doubly taxed, directly or indirectly, as personality both of the banks and the depositors.

If several individuals, as partners, own and operate a business property upon which the tax is levied, the partnership property, if these same individuals change the form of their ownership from a partnership to a corporation, they should still be taxed on the same property and in the same proportions. If in addition to this full ownership in the partnership, corporate property there is another tax on the indications of amount of individual ownership in shares of stock, certificates double taxation results. No additional taxable values are created by the substitution of stock certificates for a partnership agreement as

indicia of the relative amounts of intangible property. Our intangibles tax law also involves double taxation in that it imposes a tax on intangibles at the same time retains the substitutes for that tax in extraordinary license taxes and excessively heavy taxes on the gross earnings of great corporations which Congress, refusing to tax intangibles directly, enacted in lieu thereof in 1902 and 1914.

In 1917 Washington vigorously criticized the intangibles tax and sought specific amendments as follows: 1. The scope of taxable intangibles should be much restricted. Our law as it now stands taxes all "moneys and credits, including money loaned or invested, whether or not in the form of stock," except the stock of banks and other corporations within the District, the taxation of which is provided for in the tax law of 1902 with subsequent amendments.

The intangibles tax without any deduction for the corresponding debts, and is unmistakably double taxation of the same property by the same taxing power. It taxes all loans and investments, as well as all credits. No other state in the new classification taxes all intangibles. As we have seen, Maryland taxes only certain stocks and bonds. It does not tax mortgages or the bulk of bank deposits. Pennsylvania, on the other hand, gets half its revenue from mortgages and 20 per cent from trust estates, whose intangibles cannot be concealed. Minnesota makes important exemptions from its list of taxable intangibles.

(See N. Y. State Committee Report (1916), P. 172; Md., p. 175; Minn., p. 180.) 2. In selecting the intangibles to be taxed in the District and those to be exempted the lessons taught by the experience of these other states should be learned and heeded. (See N. Y. State Committee Report (1916), pages 170 to 184.)

Self-assessment under a listing system, that provides for a tax on intangibles (law) has failed everywhere. Even when only a low tax is levied, the tax is evaded by the casual operations of the tax collector. The source, from intangibles in the hands of the taxpayer, is concealed like those belonging to trust estates, and from the taxation of mortgages, mortgages and mortgages more drastically than either Maryland or Pennsylvania, with a result in the District of a large and mistaken amount of perjury promotion and gross and obvious injustice.

The tax on intangibles in the District were by amendment confined rigidly to the particular stocks and bonds from which Maryland derives all its intangible tax revenue, and to mortgages from which Pennsylvania derives half its intangible tax revenue. The rate of such taxation should be at least thus restricted.

3. The rate of taxation should be lower, not more than three mills, if credits are to be taxed without deduction for debts. Every taxpayer is to be taxed on what is owing to him and is not to be relieved of taxation on what he owes. This is undeniably double taxation if the rate of such taxation should be at least thus restricted.

In the discussion before the New York State Committee (1916) the opinion was expressed that a three or even two mill rate would be sufficient for the District. The rate of such taxation should be at least thus restricted.

The safe limit is three mills, a rate equivalent to the present income tax on a security paying 5 per cent interest. (See New York state report (1916), page 100, 190.) The maximum rate imposed in Wisconsin and Massachusetts, which substitute a tax on the income of intangibles for a low rate on the value of the intangibles.

Minnesota's rate is only three mills, Maryland's rate is three mills for local purposes and one and a half for state purposes. The District has no state rights, privileges, benefits or expenses to pay. The tax on intangibles should justly bear the Maryland state levy.

Maryland's rate is imposed upon the District this rate should be applied in the District only to the intangible tax revenue of the state, namely, certain stocks and bonds, omitting mortgages and ordinary bank deposits.

If Pennsylvania's rate of four mills is imposed in the District it should be applied with all of Pennsylvania's rate, namely, 100 per cent of the revenue from this tax shall be expended for mortgages on real estate, 20 per cent on personal property held in trust by trust companies, and 80 per cent on other intangibles assessed by a sworn return or arbitrary estimate. (New York state report (1916), page 174.)

In response to these representations Congress after deliberation reduced the rate from four mills to three. Without deliberation increase the rate two-thirds to five millist if the tax rate is to be unsettled, the District will in fairness be given the opportunity not only to defend the three-mill rate, but to argue against it. As in 1917, the equity of amending the present intangibles tax law by restricting it to the face value of certain intangibles, so that the District will not in this respect be less liberal than Maryland, or Pennsylvania or Minnesota.

Inquiry by a (nameless) vote pleases the Springfield (Mo.) Leader (democratic), which asks whether "it is not possible for the government to carry out an ordinary business transaction with the public lands of Washington free from corrupt or too incapable to function in simple business matters?" The lands are public lands, the Fortieth Journal (Independent), points out. "The government is acting for the public and the public is entitled to know what has been done," and it is "unthinkable that any senator" would "stand idly by in the face of such a situation." There has been much exaggeration in the figures cited in connection with the profits to be derived from the lease. The Pittsburg Gazette-Times (Republican) declares, insisting that it is a reasonable conjecture that the country would be able to pay for the money out of the lease, and we may surmise that Secretary Fall would not stand as a fact in the question, and is should not insult public intelligence by making statements obviously untrue.

Pointing out it was claimed that the companies were to pay all expenses of operation and that all the money from the lease was to have been stored under a royalty system where it would instantly be available for the Navy. The Boston Post (Independent democratic) wants the contract broken, declaring that "the government is being sold out for poor rates, we believe it had public policy to let private companies into all the business of the Navy." It is a very serious blow to that splendid policy of national conservation which Theodore Roosevelt, to his eternal credit, did so much to inaugurate and foster. The Fort Wayne Journal-Gazette (Republican) declares "that the Secretary of the Interior, Mr. Nathan P. Taylor, has profited by the example and

Royal Society Crochet Cotton 10 Balls 89c for..... White, ecru, pink and blue, in the wanted numbers. Satisfaction First KING'S PALACE 810-818 Seventh Street Val Laces 18 Yards for 89c Edges and insertings in diamond mesh valis.

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Huck Towels 10 for 89c 15c Firm Quality Huck Towels, 17x24, with red borders, rompers slightly faded, otherwise perfect. 40-Inch Organdy 89c 4 Yards for..... Washable Rag Rugs 89c \$1.25 27x50 Rag Rugs, firmly made, in bright mixed colors. Useful in any home. Table Oilcloth 89c 4 Yards for..... Window Shades 89c 3 for..... Curtain Scrim 89c 8 Yards for..... Boys' Romper Suits 89c \$1.00 and \$1.50 Pine Madras 89c 2-piece, 27x50, romper style, in fast-color stripes. Sizes 2 to 6. Boys' \$1.00 and \$1.25 Straw Hats, 89c Styles for boys and 2 to 12 years. Trimmed with ribbon bands and bows. Boys' Khaki Blouses 89c The better quality—matchless for wear. Sulphur-dyed, which means fast color. Sport and regulation styles. Boys' Cloth Pants 89c Sizes 8 to 16, in well made knickers. Light and dark patterns. Warner Corsets 89c Sizes 19, 20, 21 and 22 in Warner Rust-Proof Corsets, medium, low and topless models, lace front or back. Sateen Petticoats 89c Women's Plain Colored and Flowered Petticoats of lustrous souces. Tailored and fancy. White Crepe Petticoats 89c Light, cool, gaitly. Deeply nounced. Regular and extra sizes. Batiste Bloomers 89c 2 for..... Women's Flesh-colored Batiste Bloomers, with shirred elastic tops and elastic tops; reinforced. Muslin Gowns 89c Women's Well Made Gowns, with high neck, long sleeves, short or long. Trimmed with lace and embroidery trimmed. Jumper Dresses 89c Women's Percale Jumper Dresses, in checks and figures; trimmed with white braid, tie, sash and pockets. Sizes 38 to 46. Infants' Dresses 89c 2 for..... Long and Short White Dresses, lace trimmed, embroidery yoke and embroidery-trimmed styles. Children's Dresses, 2 for 89c High-tail model, with sash and pockets. Children's Bloomers, 2 for 89c Sateen Bloomers, in flesh and black. Elastic at knees and waist. Children's Dresses 89c Gingham Dresses, in plaids, checks and plain colors. Tie-back and pockets. Sizes 7 to 12-sash and pockets. Infants' Saques 89c Fine Worsteds Saques, in white trimmed with pink or blue. Deeply reduced. Middy Blouses 89c Sizes 6 to 22 in Tailored White Blouses, some trimmed with open or navy.

Pillowcases 5 for 89c Seconds of flax and other makes of Pillowcases, size 42x28. Fancy Bead Necklaces 89c A group of summer novelties, some trimmed with tassels, others with drops. China Matting 89c 3 Yards for..... 40c and 50c Pine-warp China Matting, in neat patterns. Limit, 1 room to a buyer. Mercerized Table Damask 89c Our regular \$1.10 64-inch Bleached Mercerized Damask, all white or with blue border. Luggage Bags 89c Large Matting Luggage Bags, with steel frame, three clasps and metal handle. Table Padding 89c Heavy Cotton Felt Table Padding, thick and long-wearing. Cretonnes 89c 4 Yards for..... 25c Cretonne Draperies, 34 inches wide. In handsome new floral and figured patterns. Hemmed Napkins, 6 for 89c 18x18 Bleached Mercerized Napkins, in neat texture in attractive patterns. Corset Covers 89c 2 for..... Well-made Muslin Corset Covers, trimmed back, front and armholes with lace, ribbon and embroidery. Gingham Petticoats, 2 for 89c Women's Gingham Petticoats, in wide and narrow blue-and-white stripes. Deep, gathered ruffle. Men's Silk Wash Ties, 2 for 89c Fine Tub Silk Washable Four-in-hand, in rich stripes. Full tapering shape. Men's Porosknit Union Suits 89c Famous Porosknit White and Ebon Union Suits, electrically half sleeveless, knee length. Sizes 34 to 68. Slightly imperfect. Garden Hats 89c The Large, Youthful Garden Hats, of rough straw, in the popular colors. Also a small lot of Milan Hemp and Milan Piping Rock Sport Hats with ribbon band, bow and edge. Beaded Girdles 89c Women's \$1.25 Black, Colored and Indescent Beaded Girdles, 2 yards long, with long tassels. Women's Collars 89c 4 for..... Table of popular summer novelties in lace, eyelet and organdy. All shapes. Baby Yokes 89c Beautiful Embroidered Yokes, with sleeves and finished neck. Embroidery Edges, 10 Yards for 89c Cambric embroideries, 2 to 4 inches wide; in pretty openwork patterns. Baby Flouncings 89c 2 Yards for..... 50c 27-inch Swiss Baby Flouncings, with embroidered-to and set-on embroidery ruffle. Sport Belts 89c 2 for..... Women's Kid and Patent Leather Belts, in white and colors. Sizes 30 to 40.

Women's Athletic Union Suits 89c Tailored nainsook athletic union suits in plain and checked, preferred for comfort and service. Women's Knit Union Suits; 3 for 89c Elastic knit ribbed union suits in regular and extra sizes. Boys' Athletic Union Suits; 3 for 89c White checked nainsook summer suits in all sizes. Slight irregulars. Silk-and-Fiber Hose 89c Gordon, Onyx and other makes of silk-and-fiber hose in black, white and colors. Feet. Children's Socks and Sport Hose; 2 Pairs for 89c Choice of all our 50c, 55c and 65c mercerized three-quarter socks and derby-trimmed sport hose in checked, solid colors and fancy tops. Children's Socks; 5 Pairs for 89c Excellent quality mercerized socks, white with fancy tops. Very slight irregulars. Children's 3/4 Socks; 3 Pairs for 89c 50c quality in solid colors and white with fancy tops. Slight irregulars. Kayser Vests; 2 for 89c 50c Kayser band-top gauze vests in regular and extra sizes. Shibui Grass Rugs 89c Stenciled Grass Rugs, in handsome patterns. Reduced for 89c day. Percale 5 Yards for 89c Standard 25c quality Yard-wide Percale, in new designs of stripes, dots, checks and figures. Beach Suits 89c 34-inch Colored Beach Suits, in the popular colors for jumper frocks and general wash wear. Toweling 8 Yards for 89c 15c Bleached and Unbleached Toweling, heavy, absorbent quality. Turkish Towels 89c 50c and 75c extra large, extra heavy Turkish Bath Towels. Pajama Checks 89c 25c Yard-wide White Pajama Checks, excellent weave; on sale at about half its worth. Domet Flannel 89c 25c White Domet Flannel, good weight, with soft fleece. Men's Socks 89c Medium-weight Socks, every pair perfectly sewed; under 25c. Black, white and colors. Men's Night-shirts 89c Well-made Muslin Nightshirts, with V neck. Trimmed with braid. Cooper's Union Suits 89c Men's Famous Cooper Kenosha Krotch Athletic Union Suits, tailored of fine white nainsook. Men's Work Shirts 89c Blue Hickory Work Shirts, standard of value at one dollar. Collar and pocket. Men's Overalls and Jumpers 89c Heavy Blue Overalls and Jumpers, strongly sewed; plenty of pockets. 89c each. Holeproof Silk Socks, 2 Pairs for 89c Men's Genuine "Holeproof" Pure Silk Socks, slight standards, not at all hurt for service. Men's Underwear, 2 for 89c Onetta Sabrigan Shirts and Drawers; short sleeve shirts, ankle drawers. 3 garments for 89c.

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