

"CANALE" GENUINE ITALIAN GRAVY

ITALIAN MACARONI GRAVY is of the proper consistency and should be used the same as if made at home. In addition to being a perfect Macaroni Gravy, it is a grand dressing for rice, roasts, fish, potatoes, etc.

"CANALE" GENUINE ITALIAN GRAVY

"Canale" Genuine Italian Gravy

Your Grocer or Butcher Has It.

For Sale Everywhere 15c, 25c and 50c Cans

Ask Your Grocer for a Book of Recipes

Canale Genuine Italian Gravy is Sold in Every Large City in the United States.

D. Canale & Company MEMPHIS

"CANALE" GENUINE ITALIAN GRAVY

"CANALE" GENUINE ITALIAN GRAVY

HERITANCE ACT PUTS BURDEN ON BUSINESS THRIFT

(Continued From First Page.)

amount where the estate is valued at under \$10,000; 1 1/2 per cent on the next \$10,000; 2 per cent on the next \$10,000; 3 per cent on the next \$10,000; 4 per cent on the next \$10,000; 5 per cent on the next \$10,000; 6 per cent on the next \$10,000; 7 per cent on the next \$10,000; 8 per cent on the next \$10,000; 9 per cent on the next \$10,000; 10 per cent on the next \$10,000; 11 per cent on the next \$10,000; 12 per cent on the next \$10,000; 13 per cent on the next \$10,000; 14 per cent on the next \$10,000; 15 per cent on the next \$10,000; 16 per cent on the next \$10,000; 17 per cent on the next \$10,000; 18 per cent on the next \$10,000; 19 per cent on the next \$10,000; 20 per cent on the next \$10,000; 21 per cent on the next \$10,000; 22 per cent on the next \$10,000; 23 per cent on the next \$10,000; 24 per cent on the next \$10,000; 25 per cent on the next \$10,000; 26 per cent on the next \$10,000; 27 per cent on the next \$10,000; 28 per cent on the next \$10,000; 29 per cent on the next \$10,000; 30 per cent on the next \$10,000; 31 per cent on the next \$10,000; 32 per cent on the next \$10,000; 33 per cent on the next \$10,000; 34 per cent on the next \$10,000; 35 per cent on the next \$10,000; 36 per cent on the next \$10,000; 37 per cent on the next \$10,000; 38 per cent on the next \$10,000; 39 per cent on the next \$10,000; 40 per cent on the next \$10,000; 41 per cent on the next \$10,000; 42 per cent on the next \$10,000; 43 per cent on the next \$10,000; 44 per cent on the next \$10,000; 45 per cent on the next \$10,000; 46 per cent on the next \$10,000; 47 per cent on the next \$10,000; 48 per cent on the next \$10,000; 49 per cent on the next \$10,000; 50 per cent on the next \$10,000; 51 per cent on the next \$10,000; 52 per cent on the next \$10,000; 53 per cent on the next \$10,000; 54 per cent on the next \$10,000; 55 per cent on the next \$10,000; 56 per cent on the next \$10,000; 57 per cent on the next \$10,000; 58 per cent on the next \$10,000; 59 per cent on the next \$10,000; 60 per cent on the next \$10,000; 61 per cent on the next \$10,000; 62 per cent on the next \$10,000; 63 per cent on the next \$10,000; 64 per cent on the next \$10,000; 65 per cent on the next \$10,000; 66 per cent on the next \$10,000; 67 per cent on the next \$10,000; 68 per cent on the next \$10,000; 69 per cent on the next \$10,000; 70 per cent on the next \$10,000; 71 per cent on the next \$10,000; 72 per cent on the next \$10,000; 73 per cent on the next \$10,000; 74 per cent on the next \$10,000; 75 per cent on the next \$10,000; 76 per cent on the next \$10,000; 77 per cent on the next \$10,000; 78 per cent on the next \$10,000; 79 per cent on the next \$10,000; 80 per cent on the next \$10,000; 81 per cent on the next \$10,000; 82 per cent on the next \$10,000; 83 per cent on the next \$10,000; 84 per cent on the next \$10,000; 85 per cent on the next \$10,000; 86 per cent on the next \$10,000; 87 per cent on the next \$10,000; 88 per cent on the next \$10,000; 89 per cent on the next \$10,000; 90 per cent on the next \$10,000; 91 per cent on the next \$10,000; 92 per cent on the next \$10,000; 93 per cent on the next \$10,000; 94 per cent on the next \$10,000; 95 per cent on the next \$10,000; 96 per cent on the next \$10,000; 97 per cent on the next \$10,000; 98 per cent on the next \$10,000; 99 per cent on the next \$10,000; 100 per cent on the next \$10,000.

Where the beneficiaries are not the wife or direct descendants or ascendants of the person making the transfer the tax shall be 3 per cent on any amount under \$5,000; 6 per cent on the next \$5,000; 7 per cent on the next \$5,000; 8 per cent on the next \$5,000; 9 per cent on the next \$5,000; 10 per cent on the next \$5,000; 11 per cent on the next \$5,000; 12 per cent on the next \$5,000; 13 per cent on the next \$5,000; 14 per cent on the next \$5,000; 15 per cent on the next \$5,000; 16 per cent on the next \$5,000; 17 per cent on the next \$5,000; 18 per cent on the next \$5,000; 19 per cent on the next \$5,000; 20 per cent on the next \$5,000; 21 per cent on the next \$5,000; 22 per cent on the next \$5,000; 23 per cent on the next \$5,000; 24 per cent on the next \$5,000; 25 per cent on the next \$5,000; 26 per cent on the next \$5,000; 27 per cent on the next \$5,000; 28 per cent on the next \$5,000; 29 per cent on the next \$5,000; 30 per cent on the next \$5,000; 31 per cent on the next \$5,000; 32 per cent on the next \$5,000; 33 per cent on the next \$5,000; 34 per cent on the next \$5,000; 35 per cent on the next \$5,000; 36 per cent on the next \$5,000; 37 per cent on the next \$5,000; 38 per cent on the next \$5,000; 39 per cent on the next \$5,000; 40 per cent on the next \$5,000; 41 per cent on the next \$5,000; 42 per cent on the next \$5,000; 43 per cent on the next \$5,000; 44 per cent on the next \$5,000; 45 per cent on the next \$5,000; 46 per cent on the next \$5,000; 47 per cent on the next \$5,000; 48 per cent on the next \$5,000; 49 per cent on the next \$5,000; 50 per cent on the next \$5,000; 51 per cent on the next \$5,000; 52 per cent on the next \$5,000; 53 per cent on the next \$5,000; 54 per cent on the next \$5,000; 55 per cent on the next \$5,000; 56 per cent on the next \$5,000; 57 per cent on the next \$5,000; 58 per cent on the next \$5,000; 59 per cent on the next \$5,000; 60 per cent on the next \$5,000; 61 per cent on the next \$5,000; 62 per cent on the next \$5,000; 63 per cent on the next \$5,000; 64 per cent on the next \$5,000; 65 per cent on the next \$5,000; 66 per cent on the next \$5,000; 67 per cent on the next \$5,000; 68 per cent on the next \$5,000; 69 per cent on the next \$5,000; 70 per cent on the next \$5,000; 71 per cent on the next \$5,000; 72 per cent on the next \$5,000; 73 per cent on the next \$5,000; 74 per cent on the next \$5,000; 75 per cent on the next \$5,000; 76 per cent on the next \$5,000; 77 per cent on the next \$5,000; 78 per cent on the next \$5,000; 79 per cent on the next \$5,000; 80 per cent on the next \$5,000; 81 per cent on the next \$5,000; 82 per cent on the next \$5,000; 83 per cent on the next \$5,000; 84 per cent on the next \$5,000; 85 per cent on the next \$5,000; 86 per cent on the next \$5,000; 87 per cent on the next \$5,000; 88 per cent on the next \$5,000; 89 per cent on the next \$5,000; 90 per cent on the next \$5,000; 91 per cent on the next \$5,000; 92 per cent on the next \$5,000; 93 per cent on the next \$5,000; 94 per cent on the next \$5,000; 95 per cent on the next \$5,000; 96 per cent on the next \$5,000; 97 per cent on the next \$5,000; 98 per cent on the next \$5,000; 99 per cent on the next \$5,000; 100 per cent on the next \$5,000.

The act provides further that it shall be the duty of the county court clerk to ascertain the clear market value of estate within 90 days after transfer is made.

Danger to Banks. So much for those provisions, drastic enough in themselves, but the threat to the business of banks, trust companies and similar corporations is, on its face, more severe. On this point the language of the act, and which has aroused the banks to the point of demanding a material revision, reads:

No safe deposit company, trust company, corporation, bank or other institution, person or persons having in their possession or under their control securities, deposits or other assets belonging to or standing in the name of a decedent or joint decedent, including the shares of capital stock of or other interest in safe deposit company, trust company, bank or other institution shall transfer same to the survivor or legal representative, regardless of orders or requests, until notice of the time and place of such intended delivery is served 30 days in advance on the state comptroller, and no such transfer is to be made until the trust company, corporation, bank or other institution has first withheld the amount of the tax and interest which may hereafter be assessed. Failure to perform in accordance with these provisions shall render the trust company, bank, corporation, etc., liable under a penalty of not less than \$5,000 nor more than \$25,000, and the payment of the tax, interest and penalty may be enforced in an action brought by the state comptroller in any court of competent jurisdiction.

The provisions affecting banks, corporations, trust companies, etc., are similar to those imposed by the act on life insurance companies. The act holds "that it shall be the duty of every insurance company or association to deduct from any insurance due to any person liable for the tax herein imposed where the same is not made payable to the estate of the insured, the amount of the tax and pay the same to the county court clerk. The companies are held liable for the tax until paid."

FORTY MILLION URGED FOR STATE GOOD ROADS

A bond issue of \$40,000,000 to insure to Tennessee a system of highways second to no state in the Union is urged in a resolution passed by the good roads committee of the Memphis Chamber of Commerce at a meeting held at noon Monday, presided over by Thomas B. King, chairman.

The committee met especially to perfect plans for the Jefferson Davis Highway association convention, which will be held on the sixth floor of the Chamber of Commerce Feb. 27. The Chamber of Commerce is now sending out a call to boards of trade, business and good roads associations, and good road enthusiasts all along the four lines of the Jefferson Davis highway. The endorsement of the proposal to have the legislature pass an enabling act for this tremendous issue of good roads bonds was given at the special request of C. U. Gilbert, secretary of the Tennessee Manufacturers' association, of Nashville, who sent to the local committee an exceedingly determined and enthusiastic endorsement of the project by Senator Long of Madison county, chairman of the public roads committee of the upper house.

LEADING WHITEVILLE CITIZEN DIES HERE

R. Lee Morrison, of Whiteville, Tenn., member of the mercantile firm of Morrison Bros., at Whiteville and Laconia, died at St. Joseph's hospital Monday morning, following an illness of several months. He was at the hospital for six weeks undergoing treatment, although his illness was not believed to be serious when he came to Memphis. He was 43 years of age. The body was taken to Whiteville Monday for burial Tuesday.

DR. WILKINSON GOES TO RULEVILLE, MISS.

The Rev. S. A. Wilkinson, pastor of the Speedway Baptist church, has accepted a call to the pastorate of the First church, Ruleville, Miss. He offered his resignation Sunday to his congregation to take effect March 1, which he expects to leave the city late this month.

COTTON MEN ACTIVE FOR LESS ACREAGE

Satisfactory progress is apparently being made toward holding meetings in every cotton-growing county in the South on Feb. 15, with the purpose of stirring up considerable enthusiasm. Unless present plans go awry, a preliminary conference of governors and other people interested will be held in New Orleans on Feb. 8. Memphis will be represented by a number of people, according to J. P. Norfleet, who was chairman of the committee which recently went to Nashville and persuaded Governor H. H. Holloman to decrease a holiday in Tennessee for Feb. 15.

On Monday afternoon a meeting of local cotton people was held in the committee room of the local exchange to consider the progress of the movement for reducing acreage and to name delegates to the New Orleans conference.

HIGHWAYMAN FREE WITH USE OF GUN

After shooting three times to terrorize his victim a highwayman Sunday morning at 2 o'clock held up Newt Nichols, a negro night watchman for the J. B. Stinson Hardwood Lumber company, New South Memphis, in the company's yard.

WRIGLEYS

THE GREATEST NAME IN GOODY-LAND

YOU know the realm of childhood dreams is a land of sweets.

The most lasting way to make some of those dreams a delightful reality is to take home **WRIGLEYS** frequently. How about tonight?

SEALED TIGHT—KEPT RIGHT BE SURE TO GET WRIGLEYS

The Flavor Lasts!

WRIGLEYS DOUBLEMINT CHEWING GUM

WRIGLEYS SPEARMINT THE PERFECT GUM LASTS MINT LEAF FLAVOR

WRIGLEYS JUICY FRUIT CHEWING GUM THE FLAVOR LASTS

TROTZKY AT KHARKOV URGING MEN TO ACTION

ODESSA, Feb. 3.—It is reported that Leon Trotsky, the Bolshevik minister of war and marine, has arrived at Kharkov and is exhorting Bolshevik regiments to further invade Ukraine. Disparaging appeals for help against the Bolsheviks addressed to the allies, are reaching Odessa from Kharkov. The

PHYSICIAN RETURNS TO STATE MALARIAL WORK

BLAU MOUNTAIN, Miss., Feb. 3 (Sp.)—Dr. J. B. Black, U. S. medical corps, Panama City, who for many years was head of the school of mathe-

matics in Mississippi Heights academy, at this place, has just returned to Blue Mountain from Central America, having accepted a position on the staff of the Mississippi health department. Dr. Black, who is a graduate of the medical college of Tulane university, will be one of two physicians in charge of the stamping out of malaria in Sunflower county, working under the Rockefeller foundation which recently supplied a large sum of money for the purpose of clearing the Mississippi delta of malaria.

1918 State and County Taxes

State and County Taxes for 1918 were due October 1, 1918, and under the law will be delinquent on and after March 1, 1919

I have no authority to extend the time and penalties will positively be added to all bills paid after Feb. 28, 1919. Real estate agents and large property holders are urged to get lists ready. Save yourself costs and inconvenience by paying in advance of the final rush.

E. H. CRUMP

COUNTY TRUSTEE

PEACHES AND BERRIES IN SERIOUS DANGER

The unseasonable mildness of the weather prevailing for the past few weeks constitutes a substantial menace to the peach crop of the tri-state territory. The peach buds are already noticeably swelling under the stimulus of the recent temperatures, and it is stated by both Lieut. W. M. Landess, Shelby county farm demonstration agent, and Dr. E. R. Lloyd, director of the Memphis Chamber of Commerce farm bureau, that if the present weather is sustained a couple of weeks longer the buds will certainly blossom. And subsequently they would be just as certainly nipped by a freeze, for it is not to be expected that Memphis will go entirely through February and March without experiencing temperatures severe enough to kill the tender blossoms of fruit trees.

JONES AND BRIGMAN GO TO PENITENTIARY

Five men convicted before Federal Judge John E. McCall at the present term of court on charges of bootlegging, selling whiskey without federal license, and robbery of a postoffice, will leave Monday night for the federal penitentiary at Atlanta, Ga., to begin their sentences.

Habitual Constipation Cured

"LAX-FOS WITH PEPSIN" is a specially prepared Tonic Laxative for Habitual Constipation. It relieves promptly but should be taken regularly for 11 to 21 days to induce regular action. It stimulates and regulates. Very Pleasant to Take. 50c per bottle. adv.

BANK LOSES DEMURRER.

Chancellor Heiskell in First chancery court Monday overruled the demurrer of the Board of Commerce and Trust company in the suit of the bank against the Memphis Street Railway company in the matter of the disposition of a deposit made by the company in the bank. The street railway company owed the bank a note and when the company deposited its cash the bank credited the amount upon the note. The bank then charged with selling liquor without a license in Shelby county. Jerry P. Wright was convicted of robbing a postoffice. Other defendants are E. D. and H. L. Perkins and Dan Brigman.

EARLIEST OATS PLANTED.

NEWBERN, Tenn., Feb. 3 (Sp.)—The pretty weather for the past two weeks has aroused much interest among the farmers in this part of the county in making preparations for trees bloom later than the peaches and, besides, the apple blossoms are much harder than the peach blossoms. The enormous strawberry crop which West Tennessee produces falls also under the menace of the premature blossoming, according to Lieut. Landess.

A Cough That Lasts and will not yield to ordinary remedies must have special treatment.

Hayes' Healing Honey

Stops The Tickle Heals The Throat Cures The Cough

wonderfully effective in the treatment of Coughs, but if the Cough is deep-seated and the Head or Chest is sore, a penetrating salve should be applied. This greatly helps any cough syrup in curing Coughs and Colds.

Pen-O-Trate Salve

is enclosed with every bottle of HAYES' HEALING HONEY. This is the only cough syrup on the market with which this additional treatment is given. The Salve is also very valuable as a Germicide for the Nose and Throat. You get both remedies for the price of one. 35c.

Sold by all Druggists. If your Druggist should not have it in stock, he will order it from his nearest Wholesale Druggist.