

PEACE OFFENSIVE SURE TO FOLLOW PRESENT DRIVE

Germany May Have Some thing to Say About Lorraine Soon.

SHE CANT FOOL ALLIES

Some of the People Over There Want a Veritable Knockout.

By C. C. LYON.
Gen. E. A. Staff Correspondent Attached to Gen. Pershing's Army, Who is Now in This Country on Furlough.

When the present big German offensive on the western front falls flat, like the four that have preceded it since March 21, then look out for another big offensive, but of an entirely different kind.

Everything indicates that a peace offensive is next on Germany's program for ending the war.

Four times now, within the last three months, Germany has failed in her efforts to put over a knockout punch on the allies. She started her fifth drive at a time when our side is stronger in men, munitions, money, boats, airplanes and fighting spirit than it was on March 21.

We're in better shape in every way to halt and flatten out this latest offensive than any of the preceding ones.

But the German military party will be the very last crowd in that country to see the handwriting on the wall. Four ineffective offensives haven't been enough to pound into their thick heads the fact that the tide of battle long ago turned in favor of the allies, and that Germany is only dashing herself to pieces on rocks so long as she keeps up successive offensives.

They still cling to the slender hope that something may happen that will let them get into Paris; and they are childish enough to figure that the war would be over and a peace signed on German terms, if once Paris were in German hands.

It is my sanest judgment that even Paris, with its unclad riches and art treasures, could be taken by Germany, yet the war would still go on!

Paris isn't all of France. In fact, there would still be more than three-fourths of France left in allied hands, and I feel I know French sentiment well enough to say that the French nation will never quit so long as there is the least chance to defeat the Hun hordes who have already done so much damage to their country.

Now, German statesmen are showing themselves keener observers of the present trend of military events than German generals.

These statesmen evidently haven't much hope of Germany getting very far with this fifth offensive. They see it is only another effort of the military to try to make good on extravagant promises made to the German nation.

The groundwork has already been laid for a peace offensive and I look for these peace offers to be made very soon after the present offensive is stopped.

Here's one straw, out of many, which shows which way the wind is blowing:

The German chancellor announces that Germany never had any serious intention of holding Belgium permanently, but holds it now as a pawn to be used for trading purposes around the peace table!

Since when has the world understood that Germany didn't propose to hold Belgium permanently? Every act and move that Germany has made in Belgium indicated that the Hunns proposed to make it a part of the German empire.

Germany would evacuate Belgium today if, by so doing, she could save herself from that awful beating the allies are about to give her.

Don't be surprised if German statesmen next come forward with liberal offers in regard to Alsace-Lorraine. I've had more than one hint that they might be willing to divide that province 50-50 with France.

Germany is in no shape to go through another year of grueling war. Her manpower is low, her food supplies are so short her civilian population is on the verge of starvation, and the national morale is at its lowest ebb, because German generals haven't made good on their boastful promises of a German victory.

German peace offers will become more definite within the very near future, because she would rather have a peace that would enable her to save something out of the wreck—her hold on Russia, for instance—than a peace dictated entirely by the allies, which would leave her in the position of a second or third rate power.

I do not think Germany can end this war by mere peace offers, no matter how liberal they may be.

I think I know the temper of the allies. Belgium, for one, wants to see Germany on the flat of her back, and Belgium troops want to have a chance to wreak revenge by destroying a few hundred German cities and towns.

And France, I'm inclined to believe, also wants to punish the Germans for all the dirty work they've done on French soil—the destruction of French towns, the outraging and killing of French women and children, and the shelling of Paris.

The British will want to drop some bombs on Berlin, in retaliation for the bombing of London.

And we Americans want to see a Germany so badly licked that she can never raise her militaristic head again.

Germany may not have such an easy time in making peace with the allies, even when she gets ready for peace.

CENSOR



COL. M. CHURCHILL

Colonel Marlborough Churchill is the new army censor. Censorship has been placed under the military intelligence section of the general staff, with Col. Churchill, head of the section, as chief censor. General Frank W. McIntyre, who has been acting as censor, will resume his duties as chief of the bureau of insular affairs.

INEQUALITIES IN WAR TAX LAW ARE SHOWN BY SPERRY

Clarksburg Attorney's Brief Attracts Attention in Committee.

By CHARLES BROOKS SMITH.
WASHINGTON, D. C., July 17.—No brief that has been filed before this committee has challenged our attention and thought, study and reflection, more than that which has reached us from Mr. Sperry. It is most important and helpful, and I should not be at all surprised to find its sound principles embodied in the new revenue bill when it was reported.

It was one of the twenty-two members of the House committee on Ways and Means who made this statement today. He was referring to a brief composed by Captain Melvin G. Sperry of Clarksburg, well known throughout the state as the possessor of a high order of ability as a lawyer and a publicist, and filed with the committee by Representative Stuart F. Reed. The paper filled nineteen pages of typewriting.

In it, Capt. Sperry points out the most oppressive inequalities of the present tax law, which few who have appeared in person or by brief have failed to do; but he goes further than most of the critics of the law, by offering a concrete scheme of taxation which he claims will correct these inequalities if it is adopted in the new proposed \$3,000,000,000 revenue bill which the Ways and Means committee has just started to work on, after concluding a series of public hearings. In a word, Capt. Sperry's brief is essentially constructive.

It is impossible to do this brilliant paper justice in the very limited space that any newspaper can give even to the briefest review attempted, and this article about it does not claim credit even to making that much of an effort.

The Sperry brief in a series of striking illustrations shows that the present law operates to very largely favor the invested dollar, protects the man who has it and taxes from the man who earns it. Thomas Workwell, William Havermuch, Astorbilt, Gouldenfelder, Kuhnberger and Campfire Bill, an old mining prospector, are the names of the fictitious characters used by the author of the brief to show

"Who Will Win This Battle?"

Your kidneys are the filters of the body. If they become inactive and fail to eliminate the waste matter, they are apt to throw the whole mechanism of the body out of order, thus toxic poisons can accumulate in the system and be as deadly as snake venom.

Besides causing the minor ailments of rheumatism, sciatica, lumbago and backaches, neglect of the kidneys is apt to develop into more serious diseases, such as diabetes or stone in the bladder.

Rid the body of toxic poisons—clean the bladder and kidneys and cure the twinges of rheumatism with Anuric, and you win the battle of life.

Anuric was first discovered by Dr. Pierce, and has benefited thousands of sufferers as well as assuaged and eliminated the ravages of the more serious kidney diseases. Now procurable at any good drug store, or send Dr. Pierce, Buffalo, N. Y., 10 cents for trial package.

Richwood, West Va.—"Before I took Anuric I was disturbed from three to ten times a night for over three years and my arms and legs ached so I could not work nor sleep. After I took a few doses of the Anuric Tablets I could sleep all night. I took a dollar's worth and my head, arms and legs don't ache any more."—W. H. YOUNG.

HUNTINGTON, W. VA.—"I will say that the Anuric Tablets are the best I ever tried; they relieve any form of kidney trouble quicker than any medicine I have ever used. I took about one-third of the bottle and was greatly benefited. My daughter and son-in-law also were suffering with pain in back so I gave them the rest and they think they are fine, as they were entirely relieved by what they used. Anuric must be a very efficient remedy as one box helped three people. All Dr. Pierce's Remedies that I have used I have found very satisfactory."—Mrs. Ed. De Fox, 1944 1/2 Ave.

OUTBURSTS OF EVERETT TRUE

(BY CONDO)



GET OUT OF HERE WITH THAT BRUSH! I'M FULL OF MICROBS ALREADY! I WANT A DOCTOR, NOT A GERM CARRIER!!



How the tax law, as it is now works.

I.

Thomas Workwell, a young man of energy, ideas and brains, saw or had seen, an opportunity for the development of a business enterprise. An investment of \$2,000,000 is needed for the purpose. He possesses, or possesses, only \$10,000 and must borrow \$2,990,000. The feasibility of the enterprise satisfies even the hard headed banker, and he is or was enabled to borrow the money. On this investment, the year's effort shows a net earning of \$300,000 over all expenses and fixed charges. The war excess profits tax gatherer takes \$170,000 from Thomas. This is computed under the most favorable showing of a nine per cent. pre-war earning; and out of the sum remaining, the straight six per cent. specific levy or corporate income must be taken, together with the specific corporation capital tax, and all other federal taxes.

William Havermuch, another young man with the same qualifications, but who happily inherited wealth, saw the same opportunity and engaged in the same enterprise, in which he invested \$2,000,000 of his inherited fortune. The business enjoys a like success and the year's earnings show a net profit of \$300,000. The war excess profits tax gatherer takes from the fortunate William only \$5,400 and leaves for his enjoyment the magnificent income of \$294,600 subject only to the same rate of further taxation as that of his less fortunate brother.

II.

Astorbilt inherited valuable city real estate which his ancestors acquired for a trifle, and which has now become valuable through the energy and enterprise of others. From this real estate the fortunate inheritor collects annually rentals aggregating \$300,000 over and above all expenses and taxes.

Gouldenfelder owns taxable bonds of railroad and industrial corporations from which he clips coupons and collects interest annually to the amount of \$300,000 over and above all taxes and expenses.

Kuhnberger, out of the abundance of his ready cash, discounts notes of Workwell and others engaged in similar enterprises, from which he col-

lects annually interest amounting to \$300,000 over and above all taxes, expenses and losses.

One would suppose that these three would be called upon to contribute actively out of their respective incomes to the necessities of the government, but the war excess profits tax gatherer speaking for the government in effect says unto Astorbilt, Gouldenfelder and Kuhnberger, "Go, ye favored of the Lord. I ask nothing of you, having inherited or acquired immense fortune, you need all of your income to maintain the state of the favored class to which you belong. I will collect what the government needs not from the man who has it, but from the man who earns it."

The smaller income left to the man striving to obtain a competence is not the sole or even principal hardship inflicted upon him. The hard-headed money owner before whom one must lay his plans in order to secure the capital necessary to finance them, knowing that the government by its war excess tax law will absorb the greater part of the earnings, will be deterred from lending assistance, and the poor man of brains, enterprise, ideas and energy is wholly debarr'd from engaging in business. This unjust discrimination renders it utterly impossible for anyone, showing even the most sanguine expectations, to obtain financial assistance, and locks and bars the door of opportunity in the face of every citizen, not already the possessor of wealth.

IV.

The principles underlying the graduated income tax levied upon the incomes of individuals, amplified and extended to their full scope, will result in a scientific, equitable system of taxation, capable of expansion to the extent of the nation's utmost needs, or at least to the extent of the capacity of the business of the country to contribute in taxation.

V.

Then Capt. Sperry proceeds to elaborate in detail how this tax can be "amplified and extended":

The corporation is a mere instrumentality by which individuals engaged in business acquire and hold prop-

erties. It is but a shadow standing between two substances, the owner and the property owned. For purpose of taxation, it should be wholly disregarded, and looking through the shadow, we should see only the substance. The vast majority, perhaps 95 per cent. of all the wealth of the country, which is invested in income-yielding, productive enterprises, is owned by the individual through the instrumentality of the corporation. But a small part of the corporate income is disbursed in dividends. The greater part properly goes into additional facilities for conducting businesses or into new corporate enterprises. To tax properly the corporate income it should be treated as individual income. The amount of the corporate income disbursed in dividends offers no difficulty and is at present taxed as individual income, except that the normal individual income tax is not levied upon it. The entire net earnings of all corporations should be apportioned to the stockholders as individual income. This does not mean that the net earnings should be disbursed. The question as to the amount of the actual disbursement should be left to the judgment of the stockholders and officers of the particular corporation. At the close of the year there should be credited to each stockholder for the purpose of taxation the portion of the undistributed net earnings of the corporation for the year, which he would have received had the same been disbursed in dividends on the last day of the year. A statement should be prepared by the corporation showing the name and address of each stockholder and the amount of undistributed earnings to be credited to him; the holder of the shares of stock on the last day of the year should be treated as the stockholder for the purpose of ascertaining the amount of undistributed earnings properly taxable as income to a stockholder. A statement of such earnings should also be furnished by each corporation to the stockholder to enable him to make out his income return. The payment of a tax on the undistributed earnings might properly be incurred by a lien for a definite period upon the shares of stock credited with the earnings.

VI.

The principle laid down by Capt. Sperry is doubtless plain enough now to the thoughtful reader. He works it out minutely and logically for the committee. "In addition to the simplicity of a tax system founded upon the foregoing principles," he states in concluding his brief, "it should appeal to every far-sighted man because of its fairness and equity."

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Children's neat gingham dresses. Sizes 2 to 12	75c	Up to \$6.00 girls' coats, of wool serges, shepherd checks etc. in light and dark colors. Sizes 2 to 10 years. Choice	\$1.98
Up to \$2.50 girls' gingham, voile, pepp and linen dresses. Sizes 2 to 14	\$1.20	Up to \$3.50 women's and children's white shoes and slippers. Slightly soiled. Choice a pair	\$1.00
Up to \$2.50 women's house, street or porch dresses of ginghams, lawn and linen. Sizes 13 to 44. Choice	\$1.00	Up to \$2.50 boys' wash suits of good durable colored wash materials in sizes 2 1/2 to 8. Choice	\$1.50
Up to \$9.00 women's flowered and striped voile, pongee, and linen dresses. Sizes 15 to 42. Choice	\$2.69	Up to \$4.00 women's and misses black leather shoes and slippers. Sizes 2 1/2 to 8. Choice, a pair	\$1.98
Up to \$20 women's suits of fine serges, poplins, shepherd checks, etc. last season's models. Choice	\$5.00	Up to \$4.00 women's black leather slippers and pumps. Sizes 2 1/2 to 8. Choice, a pair	\$2.50

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Wheeling Checker Sharps Defeated

evening Tom Powell won from the Wheeling checker expert.

Mrs. Frank Bartlett, of Clarksburg, has been in Monongah visiting friends and relatives, having been called here on account of the death of her grandmother, Mrs. Henry Palmer, of near Monongah. Mrs. Bartlett is well known here, being Miss Pearl Palmer before her marriage.

Children Cry FOR FLETCHER'S CASTORIA

OR, IN YOUR OWN HOME IS THE FOUNDATION OF PROSPERITY

For every reason in favor of paying rent there are half a dozen in favor of owning your your own home.

Rent money goes, never to return, while payments on a home are the foundation stones to independence, happiness, additional comforts and conveniences, and a heap of joy to your family.

Get settled under your own roof—even though you have to economize for a few years to get full title to it. The reward in the end is worth every little sacrifice you and your family may have to make.

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Speedway houses are the best product of skilled architects. Sheathed covered with paper and then siding applied—making them warm houses in winter and cool in summer. Most frame houses are built with siding applied to studding without the sheathing and building paper, and of course are not as warm in winter as houses with double walls. This construction also avoids damp walls.

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So easy that any man working by the day's work can easily own one of these homes. On the terms offered it is easier than paying rent.

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(A News Item From The Washington Star)

"A business firm in this city has adopted a war measure, which, it thinks, if taken up by other business establishments will, to a small extent, help win the war. This firm announces that it will not allow any telephone calls, either incoming or outgoing, to be made by any one connected with the establishment except calls necessary for the carrying on of the firm's business. It is pointed out that if this proposition were adopted by every one in the city it would materially relieve the congestion and delay in the necessary telephone service."

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