

what Irvin S. Cobb thinks about:

How to Be Fair.

SANTA MONICA, CALIF.—Every time the heirs to an undivided estate start litigating, I think of a decision which had in it more wisdom, more common sense and more fairness than even King Solomon's inspired justice.

I can't remember whether 'twas a ruler upon the throne or a judge upon the bench who handed down this ruling. But two brothers fell out over a proper division of their father's possessions. Accordingly, they carried the dispute to a higher court of the land.

So his majesty, or his worship, or his honor, as the case may have been, said:

"Let the older brother apportion the property into what he regards as two equal shares—and then let the younger brother have first choice of the shares."

But, of course, the lawyers couldn't have favored the plan. It was too beautifully simple to suit any lawyer in any age. The American Bar association would just naturally despise it.

Cemetery Salesmen.

I RECEIVED a letter from one of our plushiest cemeteries. We have some of the plushiest cemeteries on earth; it's a positive pleasure to be dead out here.

I was urged to invest in a highly desirable lot, for only a few thousand smackers; or buy a perfectly lovely crypt—slightly more expensive, but most luxurious.

Through some private whim or pique, I failed to answer this tempting communication. Today I received an appealing follow-up letter. I gather that, if I neglect this splendid opportunity, I'll live to regret it. Or maybe I won't.

Such thoughtful attention merits response. I'm replying as follows: "Dear gents: Space in a graveyard is the last thing I shall require. When that time comes, somebody else will do the shopping. Trusting these few lines may find you the same, yours gratefully."

But if a representative calls in person—as he will—I'm a gone gossling. Those slick talkers always do get me. You just ought to see my collection of oil stocks. Now, there's something that does need burying.

Making Juleps.

SOME disputatious soul seeks to reopen the ancient debate over the proper recipe for mint julep. I decline the invitation. Since the Dred Scot decision nothing has stirred up as much bitter controversy south of the Ohio river.

North of the Ohio river doesn't count. The Yankee conception of a julep is calculated to make a host of sleeping Kentucky brigadiers rise up from their respective Bourbon casks and start giving the rebel hiss.

Naturally, the only perfect julep is the Paducah julep. Just drop in next summer and sample the real product on its native heath—not at a saloon, where the bartender is likely to have heretical ideas, such as using preserved fruits and even putting the sugar syrup in first, which amounts to downright crime—but in the private home.

Western Superiority.

IN BORNEO, tigers slay such an incredible host of natives that the yearly mortality is proportionately almost one-tenth as great as the average number of persons who will be wiped out in traffic fatalities on American highways during any given 12 months.

In India, owing to the refusal of those benighted Hindus to destroy any living creature, 20,000 inhabitants annually are killed by venomous serpents, whereas, in this country, in 1936, we spent only 15 billions for crime, or 18 times as much as we spent on national defense, yet managed to let many poisonous human snakes go free to build up murder statistics.

In Japan, geisha girls are governmentally licensed and protected, which is indeed an affront to the principles of an enlightened people who patronize so-called world's fairs that are dependent on unabashed nudity for popular favor, and shows dependent on foul lines and nasty situations.

IRVIN S. COBB.
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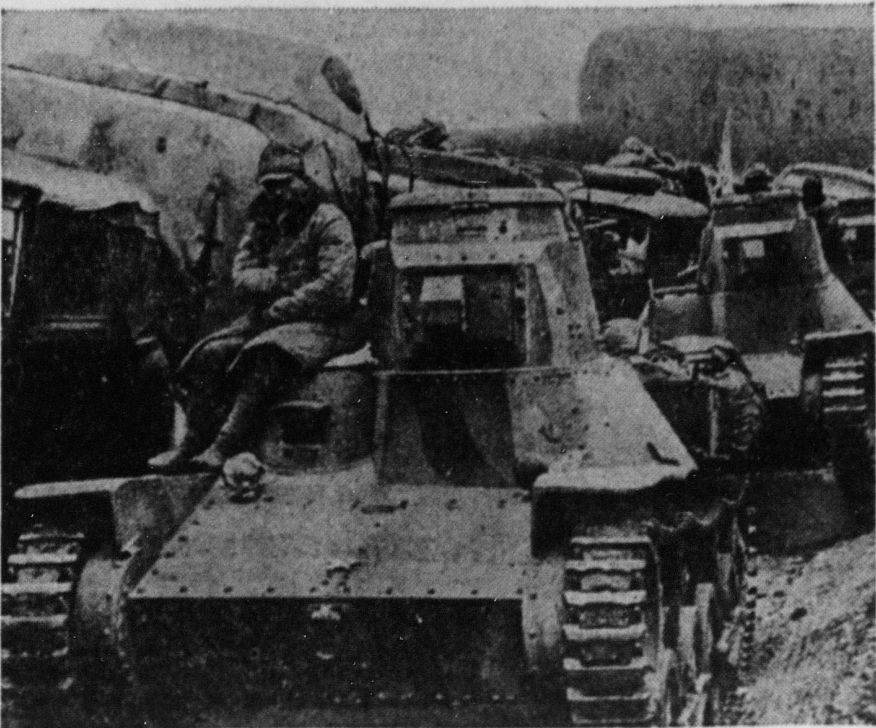
500 Women at Science Meet

Not a single man among the 500 scientists at a conference in Moscow, Russia. All the speakers as well as all the members of association were women. One was V. P. Lebedeva, a professor of medicine. Another, Professor M. L. Rokhlin, stated that the number of women students in the universities had grown from 16,700 in 1914 to 163,000. Half the total number of doctors in Russia are women. Most of the women "scientists" are found in medicine, chemistry and biology.

News Review of Current Events

ROPER HITS TAX SETUP

Says Profits Levy Has Not Fulfilled Expectations . . . Building Boom Plan Is Offered Congress by President



Japan is pushing her conquest of China not only in the Yangtze valley but also, and especially, in the northern provinces. Here is seen a Japanese tank unit rumbling along the road to Taiyuan.

Edward W. Pickard SUMMARIZES THE WORLD'S WEEK

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Tax Setup Needs Revision

DANIEL C. ROPER, secretary of commerce, says the entire tax structure of the United States should be revised. He was speaking at a banquet of the Business Advisory Council in Chicago, and his statements appeared to meet with general approval.

"A general revision is necessary to simplify determination of tax liability, to distribute the burden of taxation more equitably, and to broaden the base of taxation to include a larger percentage of our earning population," Secretary Roper said.

He asserted that the undistributed profits tax had not entirely fulfilled its proponents' expectations that it would "bring about a higher velocity of money through larger and more widespread distribution of corporate earnings."

Mr. Roper expressed confidence that a "constructive approach will be found to the solution of the utilities dilemma and that significant results will be forthcoming."

That this confidence has a sound basis was indicated by two announcements made the same day by prominent utility executives.

Floyd L. Carlisle, chairman of the Consolidated Edison company, told the New York state public service commission that his company plans a \$25,000,000 expansion program. The development came during hearings concerning a proposed \$30,000,000 bond issue.

Back from submitting to the President a formula for better understanding between utilities and the administration, Wendell L. Wilkie, president of Commonwealth and Southern corporation, proposed a general truce between business and the Roosevelt administration. Wilkie's company has been involved in some of the bitterest controversies with Washington.

Building Boom Wanted

REVISION of the existing housing law in order to facilitate a building boom was asked by President Roosevelt in a special message to congress. He said such legislation would ease the flow of credit and open great reservoirs of idle capital to fight the business slump. The responsibility for the success of such a program he placed squarely on labor and industry.

Specifically, the President recommended changes in the housing act which would:

1. Reduce from 5½ per cent to 5 per cent the interest and service charges permitted by the Federal Housing Administration on loans made by private institutions.
2. Authorize the housing administrator to fix the mortgage insurance premium charge as low as ¼ of 1 per cent on the diminishing balance of the insured mortgage instead of on the original face amount, and to ¼ of 1 per cent on the diminishing balance of an insured mortgage where the estimated value of the property does not exceed \$6,000 and where the mortgage is insured prior to July 1, 1939.
3. Increase the insurable limit from 80 to 90 per cent in cases where the appraised value of the property does not exceed \$6,000.
4. Facilitate the construction and financing of groups of houses for rent, or for rent with options to purchase, through blanket mortgages.
5. Clarify and simplify provisions for the construction of large scale rental properties through facilitating their financing.
6. Grant national mortgage associations "explicit authority to make loans on large-scale properties that are subject to special regulation by the federal housing administrator."

7. Remove the July 1, 1939, limitation on the \$2,000,000,000 permitted to be outstanding in mortgages, with congress eventually limiting the insurance of mortgages prior to the beginning of construction of individual projects.
8. Permit insurance for repair and modernization loans as provided previously to April 1 of this year when this provision of the housing act expired.

Civil Service Plan Hit

PRESIDENT ROOSEVELT'S proposal that a single administrator be substituted for the three-man civil service executive board was severely criticized by the Brookings Institution as tending to "invite encroachment of politics rather than to repel it."

The institution report, drafted by Lewis Meriam, questioned the feasibility of the plan and doubted whether it would achieve the President's purpose of taking the civil service commission out of politics.

Religious and political affiliations would present difficulties in selection of a single administrator, the report pointed out, adding that the proposed plan would represent too much centralization of power in an individual.

For Corporation Control

SENATORS O'Mahoney of Wyoming and Borah of Idaho introduced a new federal licensing bill for all corporations engaged in interstate commerce.

It is designed by its authors, and other senate "liberals" as an answer to the administration's demand for revision of the anti-trust laws to curb monopolies.

The Borah-O'Mahoney scheme is designed not only to eliminate monopolistic practices but to abolish child labor, prohibit discrimination against women employees, guarantee collective bargaining, serve as a basis for further legislation dictating the wages and hours of labor, and regulate the financial policies of corporations.

The measure would require the immediate licensing of all corporations doing business in interstate commerce and would direct the federal trade commission to submit recommendations for a federal incorporation law. Under existing statutes corporations are created only by the states.

Farmers' Grain Corp. Quits

A RESOLUTION calling for dissolution of the far-flung farm marketing agency—the Farmers' National Grain corporation—will be put up to stockholders at a special meeting next January 24, J. O. McClintock, vice president, announced.

According to the proposal, marketing operations now conducted by the national group would become the independent functions of the individual state groups, probably centered around the 11 regional offices of the association.

The federal government has furnished most of the money to finance the corporation activities over the last eight years and will be the principal loser through the dissolution of the corporation.

Helps Anti-Red Pact

ITALY formally recognized the government of Manchukuo, puppet state set up by Japan, and Tokyo was delighted. It was expected that Manchukuo would now join in the Italian-German-Japanese pact against communism, and its geographical location would make such action of considerable importance.

Bus Strike Settled

INCREASED pay for drivers but no closed shop were main features of the agreement by which the six-day strike of 1,300 drivers of the Greyhound Bus line was brought to an end. The strike had disrupted transportation in the northeastern section of the country and was accompanied by numerous incidents of violence. The wage increase, effective next July 1, will be one-fourth of a cent a mile, and no minimum mileage is guaranteed. The union had demanded a flat rate of 5.5 cents a mile with a 200-mile-a-day guarantee.

Snaring Uncle Sam

THAT Great Britain is seeking political as well as economical advantages from the proposed trade pact with the United States was indicated in an address by the earl of Derby before the Liverpool Chamber of Commerce, of which he is president. He told the Chamber that America cannot keep out of European entanglements and predicted that the trade pact would tighten the links between the United States and Great Britain.

Derby's speech followed one given by Herschel V. Johnson, American charge d'affaires in London, during which Johnson warned indirectly that the Americans would not permit the pact to have political strings.

Farm Bill Reported

MARVIN JONES of Texas, chairman of the house agricultural committee, submitted the house's farm bill, together with a majority report defending the measure and calling for speedy enactment so that the rise of mounting crop surpluses which are depressing market prices may be offset.

The house bill is less drastic than the senate version, but it was denounced vigorously in a minority report which declared it was "un-constitutional, unsound, un-American," likely to "work to the detriment of American agriculture," and threatening to "dislocate" foreign and domestic markets.

Both house and senate bills, it was predicted, would be modified because of the President's implied threat to veto the legislation unless it was put on a "pay-as-you-go" basis. He insisted the farm bill must not interfere with his plans to balance the budget.

No Time for Tax Revision

"THERE is no use kidding the country," said Senator Barkley, majority leader of the senate, as he gave out the sad news that it would be impossible to formulate and pass a tax revision bill in the brief time remaining to the extraordinary session of congress.

The senator had just been conferring with the President, and his statement dashed the hopes of those who believe ailing business is in dire need of such assistance as revision or repeal of the tax on undivided corporate surpluses and capital gains. Mr. Roosevelt had said he was in favor of tax revision as soon as congress was ready for it. But such legislation must originate in the house, and the subcommittee of the ways and means committee that has been studying the subject had not yet reported. So it appeared almost certain that action must be postponed until the regular session which starts in January.

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Vinson to Be Judge

PRESIDENT ROOSEVELT sent to the senate the nomination of Representative Fred M. Vinson of Kentucky to fill a vacancy in the United States court of appeals for the District of Columbia. The post carries a salary of \$10,000 a year, the same as paid a representative, but the appointment is for life and carries retirement privileges. Mr. Vinson, who has been an outstanding tax expert of the house, is forty-seven years old and serving his seventh term. His home is Ashland, Ky.

The President also nominated Associate Justice D. Lawrence Groner of Virginia to be chief justice of the court, creating another vacancy. Groner will be succeeded by Henry White Edgerton of New York, whose nomination also went to the senate.

Small Town Spending

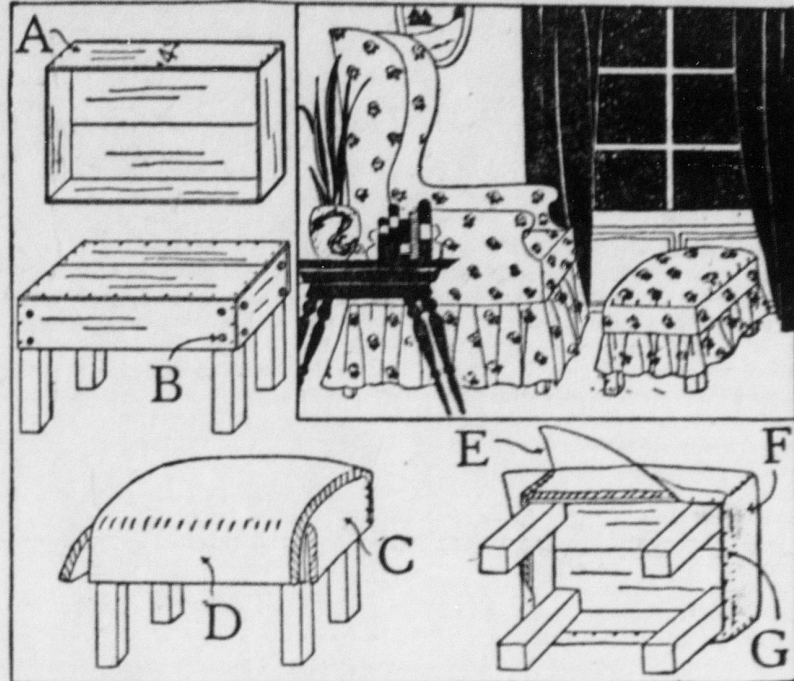
AUTOMOBILES, more food and better clothing are the most urgent desires of small-town families. That was the implication presented in a matter-of-fact analysis of surveys of the spending habits of families in 46 villages in Pennsylvania, Ohio, Michigan, Wisconsin, Illinois and Iowa.

The study, made by the bureau of home economics, showed that when income increased among these cross-section village families, it was usually followed by a rapid rise in expenditures for food and clothes and even more marked jumps in the proportion of income spent on automobiles.

In income ranges from \$250 to \$2,499, food expense for wage-earners' families jumped from an average of \$180 to an average of \$539; clothes from an average of \$25 to an average of \$186; expense for the family car from an average of \$14 to an average of \$315.

HOW TO SEW

by Ruth Wyeth Spears



Make This Attractive Ottoman.

GET a wooden box from the grocer. It should be about as long as the width of the chair with which the ottoman is to be used. The depth of the sides should be four inches as shown here at A.

The legs should be made of two by two's or you may have a set of nicely turned legs from an old table or other piece of furniture that may be cut down to the right length. Fasten in place with long screws through the corners of the box as shown here at B.

About half a bat of cotton will be needed. Put five or six layers of the cotton on the top, cutting the first layer about four inches smaller all around than the top of the box. Place it in the center. Cut the next layer a little bigger and the others still bigger until the last one is the same size as the top. Now, cut a layer of cotton to go over the top and down over the ends as at C and another to go over the top and down the sides as at D.

Cut a piece of heavy muslin to fasten tightly over the cotton. Cut the corners of the muslin as at E. Sew with heavy thread as at F and then tack as at G.

To make the cover, stretch the top tightly over the muslin and sew it along the sides through the muslin, then make a straight four-inch band to go all around and add the ruffle to it.

Every Homemaker should have a copy of Mrs. Spears' new book, SEWING. Forty-eight pages of step-by-step directions for making slipcovers and dressing tables; restoring and upholstering chairs, couches; making curtains for every type of room and purpose.

Making lampshades, rugs, ottomans and other useful articles for the home. Readers wishing a copy should send name and address, enclosing 25 cents, to Mrs. Spears, 210 South Desplains St., Chicago, Illinois.

Favorite Recipe of the Week

Pumpkin Custard a Real Treat.

TREAT the family to a pumpkin custard as a change from the usual pie. Canned pumpkin is suggested because it is already cooked, mashed and ready to use, which saves considerable time and energy. Bake the custard in a basin, not too large or too deep. A good size would be one which holds a quart.

If you have no favorite recipe try the following:

Pumpkin Custard.
2 cups canned pumpkin ¼ teaspoon ginger
¼ cup sugar, part ¼ teaspoon nutmeg
brown 1 teaspoon salt
1 teaspoon cinnamon 2½ cups milk
¼ teaspoon cloves

Beat pumpkin thoroughly with dry ingredients. Beat eggs slightly, add to milk and combine with pumpkin mixture. Pour into baking pan, set in a pan of water (½ inch deep on pan), and bake for about 45 minutes in a moderate oven (375 degrees), or until a knife comes out clean when inserted in the center. Chill before serving, unmold onto chop platter, and garnish.

MARJORIE H. BLACK.

MOVIE

Be considerate! Don't cough in the movies. Take along a box of Smith Brothers Cough Drops for quick relief. Black or Menthol—5¢.

Smith Bros. Cough Drops are the only drops containing VITAMIN A

This is the vitamin that raises the resistance of the mucous membranes of the nose and throat to cold and cough infections.

A Resolution

Shall we make a new rule of life from tonight; always to try to be a little kinder than is necessary?—James M. Barrie.

Perfect Virtues

Industry, economy, honesty and kindness form a quartette of virtues that will never be improved upon.—James Oliver.

CHEW LONG BILL NAVY TOBACCO 5¢ PLUS

LIFE'S LIKE THAT By Fred Neher

"Looks like the scrub team's in a budde"