SEES CITY REVENUE LOSS

Equitable assessments on real estate would solve the problem raised by the city's need for more revenue and would do away with an apparent need for higher taxes, according to Frederick P. Gruenberg, director of the Bureau of Municipal Research.

"I am not convinced, and my belief

Gruenberg, director of the Bureau of Municipal Research.

"I am not convinced, and my belief is shared by others," said Mr. Gruenberg, "that all real estate here is boaring its just share of taxation.

"Some properties are assessed at too high a rate, on others the assessment is too low. An equitable revision, would equalize the burden and. I believe, would add to the city's revenues.

Mr. Gruenberg said he believed municipal taxation should be levied on real property alone. Resorting to other methods, he said, would be merely an expedient and would solve no social problem.

"It reminds me of a story told of an old English monarch." Mr. Gruenberg continued. "He conceived the idea of taxing all the windows in his kingdom. The plan worked well the first year, but in the next the people began building houses without windows.

Wharton Barker, who has written extensively on national, state and municipal tax problems, said he believed municipal taxes abould be laid on real property alone.

Taxing personal property and re-

Taxing personal property and re-orting to other expedients, he said, would be infringing on the taxation practices of the national and state gov-

while taxation should be on real estate whose, it should be applied equally to all real estate. Churches and church property, he declared, should not be ex-

Both Mr. Gruenberg and Mr. Barker commented on the proposal made by the late Rudolph Blankenburg, when Mayor, that city taxes should be levied on personal property, including furniture. Both insisted that the former Mayor's plan was not feasible.

Holy Name Parade Tomorrow

Parades of branches of the Holy Name Society, postponed last Sunday on account of the rain, will be held fomorrow if weather permits. Ar-rangements for tomorrow's demonstra-tion will be the same as for last Sun-day's processions and big turnouts are expected.

BELIGIOUS NOTICES

Baptist

THE TEMPLE.

Broad and Berks ats. (1900 N.).

3000 heats.

RUSSELL H. CONWELL. Pastor.

William Dyre McCurdy Associate Pastor.

J. Marvin Hanna, Musical Director.

Frederick E. Starke, Organist.

HOME-COMING WEER.

October 19 to 28.

Reunions and Railles every night.

Sectal Services on Bunday.

RUSSELL H. CONWELL preaches 10:30

2. m., 1:30 p. m. At the evening service remple Chorus sings Dvoraks "Riessed Jesu' from the Stabat Mater; "Reloice, the Lord Is King," by Adams, and "The Holy City," Bible School, 2:30 p. m. Dr. Frances Henth speaks. The Bible Union, a fellowship class for mel and women, cordially invites every one who needs a friend to meet with them.

Ethical Culture Baptist

Ethical Culture

Ethical Culture

ETHICAL SOCIETY—Dr. Algernen S. Crapacy will speak before the Ethical Society on "Juvenile Delinquency; its Cause and Consequence," Broad St. Theatre, Sunday, 11 a, m. Public welcome.

THE OLD MERION MEETING HOUSE, situsted on Montgomery pike, Merion, is open for service every First-day (Sunday) morn-ing, at 11 o'clock. It was built 1682. Here William Penn worshiped. One of the old-est, most historical church edifices in this country. Cordial invitation extended to visitors.

at once, before this winter, may never be done. His text tomorrow night will be. "Come Before Winter." At 10.45 he will preach on "The Judgment Upon Words." fifth in a series on hard sayings of Jesus Christ.

BETHLEHEM PRESBYTERIAN CHURCH Broad and Diamond sts.
Rev. WILLIAM L. McCORMICK, Pastor.
10:30 a m.—Morning Worship. Subject of "A CHILD OF THE COVENANT"

2:30 p. m.—Sabbath School. Classes for

ull ages. 8:43 p. m.—Toung People's Soc. of C. E. 7:45 p. m.—Song Service and Sermon. Subject. "A SURE CURE FOR WORRY."

SECOND PRESBYTERIAN CHURCH EVEYPOOLY welcome.

EVOND PRESENTERIAN CHURCH

21st and Walnut sts.

Rev. ALEXANDER MacCOLL. D. D.,

Minister.

The Morning Beryice at eleven o'clock will

be conducted by Dr. MacCOLL and the

Rev. ROBERT F. FITCH. D. D., of Hans
chow, China.

In the evening at elaht o'clock Dr. Mac
Coll will preach.

"A LAYMAN'S SERMON THEME."

In a lumber camp in the Northwest the

missionary invited some of the men to at
tend church the nest Sunday. A group

of them agreed to come if they could

choose the subject of the sermon. When

the missionary assented, they announced it

"To hell with the Ehurch." Dr. MacColl

will preach upon this subject at the even
ning service, for he believes that the lumi
berman and the Bolshevist are not the

only poople who are saying this in sub
stance. A good many church members

are saying it just as strongly, though in

language which lacks the lumberman's

trankness.

Musical Service at 7:40 p. m. by the

chorus choir, under the direction of N.

Lindsay Norden.

Tenor solo, "If With All Your Heart"

"Thale the Name of the Lord"

"Hail, Gladdening Light" ... Martin

"Thou Will Keep Him in Perfect Peace's

Verner hvon. "Serve The Read Williams

Verner hvon."

"Praise the Name of the Lord." Tschesnokoff thatl, Gladdening Light!" Martin Martin thou Wilt Keep Him in Perfect Peace?" Williams Williams School at ten o'clock, Williams Sustanday School at ten o'clock, Usitors welcome to all services. On Monday evening, Cotober 20, at eight o'clock, Dr. Fitch will give an illustrated ceture on a trip. "To the Thiletan Borderising," in the Parish House of the church, and, " in the Parish House of the church, and the course of the church, and the church of the

Protestant Episconal ST. JAMES'S CHURCH MAINTS'S CHURCH
Wainut and 22d sts.
Rev. JOHN MOCKRIDGE, D. D., Rector,
Runday, 8 a. m., Holy Communion: 11
a. m., Choral Litany, Holy Communion,
Sermon, Rector; 4 p. m., Choral Evensong, with short address by Mr. 5. T.
Cooke, Organ Rectal played by S. Wesiey, Sears at the close of this service,
Weekday services in the Chape; Morning
Prayer daily at 8. Holy Communion Tuesday 7:30 a. m.; Thursday, 10 a. m.
Strangers always welcome.

Unitarian FIRST UNITARIAN CHURCH
2125 Chestnut st.
Rev. PREDERICK R. GRIFFIN Minister.
11 a. m.—Mr. Griffin will preach. Subject, "The Great Hidner" (Johan Bojer).
Being the third in a series of sermons on
"Religious Problems in Current Fiction." Chelten ave, and Greene at.
Rev. ROGER S. FORRES, Minister.
11 a. m.—Rev. Walter F. Greenman,
secretary of the National Conference of
Unitarian Churche, will preach.
Sunday School Classes for Children at 11
o'clock

Vonng Men's Christian Association

SUNDAY AT CENTRAL
Lobby, & p. m.—Drop-in Sible Clars.
Colo. The Life That Wife—Right Actions. Leader, George H Streaker.
Auditorium, 4 p. m.—Service Meeting,
Musical program. 4-115 p. m., orchestra
and erram. Speaker, Rev. John Gordon,
D. D. Temple University. Topic "The
Turning Points in Life." A cordial welcome to all. Ladies invited
Lobby, 5 p. m.—Pive of Clock Discussion
Group. Topic. "The Basis for the Present
Unrest. Leader, W. O. Easton,
Lobby, 7:15 p. m.—Evening Song Service,
Sing your fevorite hymn with us.
Lobby, 5 p. m.—Forum for Men and
Women. Leader, Dr. Philip Jaisohn (a.
Rowan by birth) Director Information Bureau for Korca. Topic. "The Korean Question." are invited.

Organ at 11, 11:55 and 4:50

WANAMAKER'S

DOWN STAIRS STORE

WANAMAKER'S

WEATHER

Wanamaker's Down Stairs Store Is a Bright and Cheery Place Filled With Good Merchandise at Lower Prices

Just 25 Women's Camels' Hair Polo Coats, Special at \$59.50

A little special lot of fine polo coats—the most fashionable coats of the Autumn season. They are soft and delightful to wear, very light in weight, yet amazingly warm and snug. Young women who dress well have unanimously adopted them as the

smart coat for motoring and all outdoor sporting events.

These are in the natural tan shade, belted all around with an inverted box pleat down the back and patch pockets at the sides. The sleeves and yoke are lined

Table Damask at \$1.35 a Yard

Yards and yards of snowy, linen-finished cotton damask are waiting for deft fingers to make them into tablecloths and nap-kins. The damask is of fully bleached cotton, in several attrac-tive floral designs, 70 inches wide, at \$1.85 a yard.

(Chestnut)

Napkins to Serve You!

18c and 20c Each Ready to be spread over your lap or tucked beneath boy's chin, these napkins of cotton damask are hemmed all around. They will be especially nice for break-fast use, 18c and 20c each.

Napkins, 19 inches square, are of Irish cotton damask, a good, heavy, linen-finished quality. heavy, linen-finished \$3.50 and \$4 a dozen.

Women's Silk Umbrellas at \$5

The reign of black as the king of silk umbrellas is disputed, for there are attractive umbrellas in dark shades of blue, green and purple, as well as the conventional black. The silk is of excellent quality and the umbrellas are well made, with plain handles or handles trimmed with bakelite. Some have bakelite rings to match the

For Baby's Crib Warm little white blankets of wool and cotton are \$3 to \$5.

Crochet spreads in crib size are \$1 to \$2; dimity spreads are \$1.50; Marseilles spreads, \$2.50 and \$3. (Chestnut)

very trim and smart.

New Petticoats of Cotton Jersey \$1.50 and \$3.85

Cotton-jersey petticoats with sateen flounces are in black, navy blue and a great many light colors, at \$1.50.

All cotton jersey petticoats in about the same range of colors are \$3.85.

Silk Petticoats \$5 Lovely lustrous taffeta or messaline petticoats in plain navy blue, black and a myriad of changeable hues are \$5.

In Extra Sizes a flowered sateen petticoat-colored flowers on black grounds-is cut generously full and well

(Central)

Warm Coats for Children

\$11 will buy a well-made, soft, warm coat of blue or brown corduroy, fully lined.

Then, at \$13.50, there are good chinchilla coats in gray or navy, double breasted, with pockets and

And there are many other good coats for both boys and girls of 2 years to 6 up to \$16.50 and \$17, which takes in the finer broadcloth coats in rose, Copenhagen, navy and reindeer.

Nights are sharp and will be

sharper still with the coming of

November. And what a cry will

go up in the household if the

covers run short on the first

Gray Blankets

Start at \$3.50

They are of cotton and are full size for double beds. Others at \$5, \$6 and \$7. Plaids are \$5. Wool-mixed gray blankets for double beds are \$8.50 and \$10. Gray plaids, wool-mixed, are \$8.50 and \$10.

really cold night!

Five Kinds of Black Kidskin

Shoes for Women—\$7.25 a Pair

shapes with medium or low broad heels. And they may be had in button or lace style, all with welted soles and all

Pile On the Covers-

Winter's On the Wind

White Blankets

Single-bed size wool-mixed white blankets are \$6.50 to \$15.

Double-bed size blankets are \$8.50 to \$20.

Fine white blankets that have wool filling have been cut apart and bound with satin to match the pink or blue border; they measure 72x84 inches and are \$30 a pair.

Scotch Plaid Blankets, \$15

red satin—ever so warm and cheery looking.

All-wool plaid blankets, 72x84 inches, are \$25.

Wool-mixed plaid blankets, in pink or blue, are \$12.50 and \$15.

Warm Quilts \$3.50

Winter-weight cotton-filled quilts are covered on both sides with figured cotton material in pink or blue.

Other good cotton-filled quilts at \$2.50 to \$5; with plain borders,

Filled With Wool

there are all sorts of warm comfortables. Some have a little cotton

Covered with silk mull they are \$10 and \$15.
With pink, rose or blue silk covers they are \$25.
Finer quilts, soft and warm, with silk covers, \$30 and \$40.

Fresh Bedspreads Begin as Low as \$2

which is for a crochet spread with hemmed ends, single-bed size. Double-bed size is \$3 and \$3.50. With cut corners, \$3 to \$4.

Hemmed Marseilles Spreads

for single beds are \$3.50 to \$5; double beds, \$6.50 to \$10. With cut corners they start at \$4 for single beds and at \$7 for double.

Marseilles sets for single beds are \$7 and \$9; for double beds, \$10.

Dimity Spreads in Four Sizes

(Central)

.80x90 inches, \$3.

90x99 inches, \$3.50.

woven and fully bleached.

Sheets \$2

These are 81x90 inches, firmly

mixed in the carding.

With plain color borders these are \$6.50 to \$13.50.

62x90 inches, \$2.50.

72x90 inches, \$2.75.

Pillow Cases

40c and 45c

Smoothly woven white cases, in 42x36 and 45x36 inch sizes.

These are 90% wool, measure 68x80 inches, and are bound with

They are fashionably narrow, medium or wide toe

Yards of Warmth Outing Flannel, 36 inches wide.

with an extra heavy nap, is in pretty stripes of color on white. 39c a yard. A 27-inch width is 29c a yard.

White domet flannel, soft and warm, 26 inches wide, 25c a yard. An extra-heavy quality white domet, 27 inches wide, 38c a yard.

Cream white, part-wool petticoat flannel, 27 inches wide, 55c a yard; a better quality, 75c a yard, and an extra quality with more wool, 31 inches, is \$1.35 a yard.

Silk-and-wool cream white flannel, 31 inches wide, \$2 a vard. A 31-inch unshrinkable flannel, most all-wool, is \$1.85 a yard.



Newest Hats

reflect the leveliness of Autumn merging into Winter. Ostrich the color of frost-touched leaves; russet, flame, crimson and gold-brown; chenille flowers, bindings and trimmings of leather, ostrich in bright king's blue, a twist of

ribbon and quaint ornaments-one cannot help but be interested in these Winter hats.

A swirl of hatter's plush sometimes forms a turban. A combi-nation of duvetyne and velvet, in

another mood, makes a graceful hat that is generous of proportion and sweeping of line. These are but two of many interesting models in all the fashionable shades of brown, taupe and blue as well as black. Prices begin at

Waists Reduced to \$2.75 All Were Regularly More and Some Are Half Price

Dimity Linen Such are the materials and they are prettily made in scores ways. Some are strictly tailored, others are tucked and some

are quite lacy.

Every one has been taken from our regular stock; some are slightly mussed, others in broken sizes, but every size is in the lot. And on every waist there is a substantial saving.

Late Autumn Brings Out Beautiful Separate Skirts

Fine, unusual materials are pressed into service and the result is charming skirts with a "different" air./
Five delightful styles are here.

There is an accordion-pleated tan-and-green velour check. \$12.50.
—A navy blue serge embroidered with silk in a plaid effect; also accordion pleated. \$16.50. -Fine navy blue serge, accordion pleated, has bands of plaid velour inset at the bottom. \$22.50.

—A charmingly blended plaid flannel-finish serge has effective trimming of brushed wool. \$22.50. —A handsome self-plaid velvet made on a yoke of shimmering satin in navy blue is \$25.

1000 Yards of Taffeta \$1.50 a Yard Regularly a Third More

Biscuit Taupe Brown

It is a good, lustrous quality, 35 inches wide, in Gray Copenhagen blue Maize Lavender and 2 shades of dark blue.

Other Seasonable Silks and Velvets Beautiful striped satins and plaid silk serges most suitable for skirts, linings and kiddies' frocks are \$3 a yard, 35 inches

Lovely printed Georgettes in many combinations, both light and dark colorings, are \$3.75 a yard, 38 inches wide. Good quality plain Georgette crepe in plenty of black and white and street and evening shades, \$2.25 a yard, 38 inches wide. (Central)

Cretonnes-35c, 38c, 40c, 50c a Yard

Yards and yards of colorful cretonnes in interesting new patterns and color combinations and in the old favorites as well—here they are all 36 inches wide, for every cretonne use from pillows to up-

Curtain Materials 18c to 60c a Yard

Scrims, marquisettes, Swisses, nets, etc., are in great variety. A woman should have no difficulty in choosing material for all the curtains in the house.

Attractive Curtains At \$2.25 a pair there are good curtains of fine white voile. They have hemstitched borders and are edged with pretty lace.

Other curtains in a wide assort-ment of scrim, marquisette, madras, net and lace are \$1.65 to

A Sound and Logical Reason

for a man to come to the Gallery Store for Men is the high quality, the warmth and the to ulsterette. Particularly good are the

Good All Wool Overcoats at \$25 to \$40 that he will find there. These coats are in all the season's best styles, from Chesterfield to ulsterette. Particularly good are the

Special All Wool Overcoats at \$36.50

These are \$5 to \$7.50 lower in price than such qualities are usually marked. They are thick and warm and are made with belted backs, half belts or without belts. For very slim youngsters there are some waistline coats in sizes 32 to 36, cut to fit snugly, as young men like them. Also fittings in all regular sizes up to 42.

Women's Duplex Fabric Gloves

That Fit Like Leather Gloves Often the objection to fabric gloves is that they do not fit so well, but in this case they have all

the good making and fit of leather gloves, and are serviceable and easily freshened as well. 2-clasp gloves in white with chamois-color lining or in gray,

brown and pongec, with spear-point stitched backs, are \$1.25 a Strap wrist gloves (with a 4strap wist government inch cuff) have spearpoint stitched backs and are \$1.50 a pair. In white, gray, pongee and

Strap wrist (with a 5-inch cuff) in white and mode shades, with chamois-color lining are \$1.75 a pair.

8-button length gloves in mode and white, with spearpoint stitched backs, are \$2 a pair. These are the most desirable length for the new short sleeves. (Central)

Laces Are Having a Vogue

this season and these good imita-tions of filet and Point Venise are among the prettiest for trimmings and for the collars of dark

Dainty patterns in 1 to 4\(\frac{1}{2}\)-inch widths are 18c to \$2.55 a yard.

Terry Cloth

Kimonos at \$3.50 Warm and attractive kimonos of plain white terry cloth or white with colored figures are bound all around the neck, down the front and about the sleeves with rose, pink, white, light blue or Copen-hagen Japanese crepe, with belts

(Central)

Half-Linen Toweling

at 30c a Yard Half-linen kitchen erash towelblue borders, is of an excellent absorbent quality.

Toweling at 19c and 25c a Yard Linen-finished cotton crash toweling, with blue borders, is 16 inches wide. (Chestnut

Three Special Groups of Women's Suits At \$29.50

An attractive model of wool velour in taupe, brown and Pekin blue. The coat shows a smart novel effect and is lined with peau de cygne.

A suit of silvertone in blue and reindeer has a coat with stitched straps and bone buttons for adornments, and is lined with silk. At \$25

A smartly tailored suit of navy blue or black cheviot. The coat is belted, adorned with bone but-tons and nicely lined. Sizes 37

Practical Frocks of Navy Serge and Tricotine \$16.50 to \$25



Minimum Savings of \$6.50 on a Dress

No need to tell any woman that at least one dress of this serviceable, practical type is an essential part of the well-balanced wardrobe. Women who go out every day and business women should own several. There is nothing that takes the place of such dresses for comfort and trim

Tricotine Dresses, \$16.50, \$19.50 and \$22.50

Two of these are sketched, one showing braid trimming, the other an embroidered design done in silk braid on bodice and skirt. Most of the tricotines are straightline dresses with silk-cord girdles. All are of excellent quality

Serge Dresses, \$16.50, \$22.50 \$23.50 and \$25

Here are smart things with leather belts, with satin vestees, bands of colored beads or many rows of braid for trimming. Among these are some sample dresses with a sprinkling of browns that are most original and interesting. The frock with the accordion-pleated skirt is one of these

Men's Tan or Black English-Last Shoes, \$7 a Pair

Sturdy black or dark tan leather shoes that have good welted soles and low, broad heels, are splendid business shoes. Easy to find them, too, since they've moved next door to the Men's Clothing Store. (Gallery, Market)



Lovely Dancing Frocks and Dinner Gowns 1/3 to 1/2 Underprice Dancing Frocks, \$23.50 to \$35

Delightful, fluffy frocks of silk tulle, gleaming soirce silk and plain or flowered taffets. The colorings are a rainbow maize, light blue, pink, peach, American Beauty and black. Some are glittering with silver, some are embroidered with beads and a great many have fringes of ostrich or ostrich used in swirls. A charming frock that is sketched has a gathered overskirt with wee ostrich tips catching up the hem.

Black Dinner Gowns, in Sizes 40 to 42

A little group of handsome black dresses of silk net or black lace combined with charmeuse and glittering sequins. Women in their middle years will find these most becoming. \$75, \$78.50 and \$85.

Afternoon Dresses of Velveteen

These pretty frocks are in walnut, navy and Burgundy, made in simple ways that are charming for afternoon. Some show straight lines, some are piped with satin and others are trimmed with black silk braid. \$33.50.

Old Low Prices on Splendid Rugs for Every Room in the House

The way that people are buying these rugs proves that they appreciate value. Prices could be marked 10% to 40% higher and yet barely be up to the market prices of these rugs today. The rugs were contracted for long ago and we shall continue to sell them at an honest low profit on the purchasing price—as long as the stock holds out. That is the Wanamaker way, upstairs or down-the standards are Seamless Tapestry

Axminster Rugs

6x9 feet, \$25. 7.6x9 feet, \$32.50 to \$45. 8.3x10.6 feet, \$35 to \$58.50. 9x12 feet, \$37.50 to \$65.

Heavy Seamless Velvet Rugs 8.3x10.6 feet, \$44.50. 9x12 feet, \$47.50.

7.6x9 feet, \$27.50.

9x9 feet, \$32.50. 8.3x10.6 feet, \$32.50. 9x12 feet, \$37,50.

Brussels Rugs

9x12 feet, \$27.50 and \$29.50.

Scotch Art Rugs A New Assortment Good-looking, reversible, durable rugs are these in color tones and designs that are mostly for bedrooms, but some of the darker rugs will be fine for living rooms, halls and dining rooms. Special sizes will be made to order at only slightly higher prices.

36x66 inches, \$6.50. 4.6x7.6 feet, \$13.50. 6x9 feet, \$21.50.

30x54 inches, \$4.50.

Art Rugs of Wool and Fiber in Artistic

Shades of brown, blue and green. All are heavy quality. 6x9 feet, \$15. 8.3x10.6 feet, \$24. 9x12 feet, 827.

400 Gingham Rag Rugs 24x36 inches, 75c. 25x50 inches, \$1.25. 30x60 inches, \$1.85. (Center Alsle)

12x12 feet, \$14.50. 12x13.6 feet, \$16.50. (Chestnut) 300 Colonial Rag Rugs 25x50 inches, \$1. 30x60 inches, \$1.25. (East Alsle)

The rugs in these two groups are priced below the mill price to dealers who buy large quantities. That is worth thinking about.

in Almost Endless Variety 6x9 feet, \$6.75 to \$11.50. # 7.6x9 feet, \$13.75. 8.3x10.6 feet, \$14 to \$17. 9x10.6 feet, \$9.25. 9x12 feet, \$9.75 to \$18.

Wool-and-Fiber Rugs