

CORPORATION
Income and Excess
Profits Tax Matters

Expert preparation
1919 Returns
Expert Review
1917-1918-1919
Returns
Consultations
Conveniently arranged
Phone: Filbert 2450

Benjamin Robin
(formerly with Bur. Int. Rev.)
Consulting Accountant
219 North American Building
DAVID LEVIN, Resident Manager
Riggs Bldg. Trinity Bldg.
Wash. D. C. New York, N. Y.

To
Corporations
and
Private Investors

We offer full facilities—in the one case for satisfaction of capital requirements, in the other for the proper investment of surplus funds.

We specialize in the many established

OHOIO RUBBER MOTOR and STEEL SECURITIES, which are listed only in Cleveland.

OTIS & CO.
Investment Bankers
CLEVELAND
Cincinnati, Detroit, Columbus, Akron, Youngstown, Omaha, Denver, Colorado Springs
Members of all principal exchanges
Private wires to leading markets

FREE WESTINGHOUSE
Electric Sewing Machine

Get the light, portable, convenient and easy to carry from room to room. Costs one cent to operate three hours. See it at your electric dealer's or phone us. See also the Ohio-Tue Electric Cleaner.

H. C. ROBERTS
ELECTRIC SUPPLY CO.
Wholesale Distributors
PHILADELPHIA

BETHLEHEM
STEEL "B"

WE HAVE prepared a short analysis of this stock, which we would be glad to send upon request.

Moore, Leonard & Lynch
Cushman Newhall, Mgr.
Ritz-Carlton Hotel,
1340 Walnut St.

German City Bonds
10-Year 7% Convertible
Debenture Bonds

Issued by a corporation which is the largest single producer of raw sugar in the world and has no bonded debt other than these debenture bonds. Net tangible assets as of September 30, 1919, were about three times the total issue of debentures. Net earnings for past four years averaged 5.71 times annual interest charges. These debentures are convertible on and after January 1, 1922, into common stock.

Raabe, Glissman & Co.
20 Broad St., New York
Telephone Rector 4329-4330

SALES MANAGER
\$15,000 Yearly
Straight Salary

Applicant must be under forty and possess rare organizing and administrative ability. Should have previously handled a large selling force and be able to build up an already well-equipped manufacturing organization doing a business of several million yearly. Should be familiar with the manufacturing or commodity line. A strictly high-class man only who can show a clean record, which can be submitted in confidence. Applications by letter only.

GREENEWALD'S
Employment Specialists
250 S. 11th St., Phila., Pa.

Foreign Exchange

Raabe, Glissman & Co.
20 Broad St., New York
Telephone Rector 4329-4330

Senior Accountants
Wanted

Permanent positions for senior accountants. Must have had two or more years' public accounting experience. Apply by letter only, stating qualifications and experience. All replies treated confidential.

FRENCH, LUCK & COMPANY
MUTUAL LIFE BUILDING
PHILADELPHIA, PA.

Free of All Taxes
City of Scranton, Pa.

Municipal Improvement 4 1/2%
Interest March and September
Due 1922 to 1925, Inclusive
Prices to Yield 4 1/2%

Townsend Whelen & Co.
505 Chestnut Street

HIGH GRADE HIGH YIELD RAILROAD BONDS
LIST ON REQUEST
MARTIN & CO.
1411 WALNUT ST.

VULCAN DETINING COMPANY
Scranton, N. J.

Owners of stock in the VULCAN DETINING COMPANY who have not transferred the same to their own names should communicate with the undersigned in respect to a Special Meeting of the Stockholders to be held February 18, 1920. THE VULCAN DETINING COMPANY, By Charles A. Gutzman, Secretary.

INDIVIDUALLY and as a corporation we invite you to test the meaning of Continental-Equitable banking service.

OFFICERS
JOHN F. SKELLY, President
JEREMIAH J. SULLIVAN, Vice President
JOHN R. CAMPBELL, Secretary
JOHN W. CAMPBELL, Treasurer
JOHN W. CAMPBELL, Assistant Secretary
JOHN W. CAMPBELL, Assistant Secretary
JOHN W. CAMPBELL, Assistant Secretary
JOHN W. CAMPBELL, Assistant Secretary
JOHN W. CAMPBELL, Assistant Secretary

DIRECTORS
WATSON K. ALCOCK
EDWARD F. BEALE
ALFRED E. BURK
JOHN W. CAMPBELL
JAMES M. DALY
THOMAS DEVLIN
WALTER B. DREYFUS
JAMES A. FLAHERTY
HOWARD B. FRENCH

CONTINENTAL-EQUITABLE
TITLE and TRUST COMPANY
Twelfth Street above Chestnut
PHILADELPHIA

\$1,000,000 Capital \$1,000,000 Surplus
OVER \$10,000,000 DEPOSITS

PALMER FORMALLY
TOSSES HAT IN RING

War on Profiteers and Regulation of Business Are His Chief Issues

ASSUME WILSON WON'T RUN

Chicago, Feb. 6.—A. Mitchell Palmer, attorney general, stopping over in Chicago an hour last night, threw his hat into the presidential ring. It was the first admission by the attorney general that he would permit active advocacy for the Democratic presidential nomination.

Mr. Palmer said he would make his war on profiteers and the regulation of big industries his chief platform plank. He conferred in his half hour visit with Charles Clynne, district attorney.

Mr. Palmer, who was en route to Kansas City, gave out an interview on the government's crusade against profiteers and said that, beginning this month, prices would start down and reach normal quickly.

The positive statement that the attorney general would enter the Democratic fight caused political "dopesters" to assume President Wilson would not be a candidate for a third term. They asserted the attorney general would not have admitted his candidacy until he knew the President's desires.

Will Press for Strong Alien Law

Chief among the policies to be urged by Mr. Palmer, he said, was a strong alien law and legislation that not only will make "America safe for right-thinking aliens, but will make America safe for America."

"We cannot backtrack on the policy fashioned by the fundamental institutions of our government, hallowed by more than a century of usage," he said. "We cannot be less willing than we always have been that the oppressed of every clime shall find a refuge from trouble and distress, but we can be, with more emphasis than we have employed heretofore, that those who come to our shores shall come with the right spirit and the right purpose. Those who remain shall do so with the intent to become Americans in every sense."

"Not all the disorder in the country is created by alien elements, but it is all created by an element that is un-American. Real Americans understand that popular government is organized self-restraint in the common interest. Law and order are essential to improvement, the law must be respected and order must be maintained if progress is to be made."

"Orderly Methods Must Prevail"

It would not halt for a single moment to make certain that such a movement to bring better conditions to any portion of our people, but I would use all the power of the people's government to make certain that such a movement shall be conducted in the peaceful and orderly way provided by the people for the accomplishment of all reforms. That method will and must prevail. It may be slow, but it will be safer and its results more enduring.

"The mistake which seems to have been made by many who have come to our shores is that they have not breathed the spirit of our institutions, is this: They affect to believe the general movement designed by its promoters to be in their own interest, but in their part of the world must have its counterpart in method in this nation."

WATER CARRIERS WIN
Carry Point Against Rail-Operated Vessels

Washington, Feb. 6.—The agreement reached by the House and Senate concerning the features of the Cummins bill bearing upon the relation of rail and water transportation is viewed as a complete victory for the advocates of the improvement and utilization of water transportation. The outstanding features are these:

TO REPAIR JERSEY ROADS
Counties Provide for Tax Budgets to Cover Big Improvements

Woodstown, N. J., Feb. 6.—Road building and repairing will get underway in South Jersey as soon as the weather permits. In addition to the extensive program of work which the state Highway Department expects to follow when spring construction work gets under way again upon the sections of the state highway routes, the various counties and municipalities will also undertake their most extensive road operations since before the war.

GOSSIP OF THE STREET
ENGLAND FIRES FIRST GUN

IN BRINGING LOWER PRICES
Demoralization of Foreign Exchange Market May Influence Revolutionary Change in Purchase of Cotton

It is true, he said, that Premier Nitti has taken up the chief remedy for present financial conditions in Europe, namely, the financing of the national budget by adequate taxation, and if he can only induce his people to adopt the other remedy mentioned in former Secretary Glass's letter to which he refers, namely, reduction—not to work—of the financial difficulties through an exchange of her surplus products for surplus products of other countries which she needs. Then the exchange would disappear.

Favors Plan to Cure Profiteering

In a discussion over general conditions yesterday a broker proposed a drastic remedy. He said if it were in power he would let things go until a panic in the money market of the present financial and economic muddle, as some say it is, though they say it is a considerable distance off, let it come, he said.

He need it or some other radical remedy to correct effectively the present reign of profiteering fostered by extravagance. When one considers the difficulties of getting the most complete and just performance of the price that has to be paid for them, and the ingratitude of the workers, one often wishes for a brief era of souped-up Europe in the matter of trade balances, and that is our retaining in the United States more than \$500,000,000 which we formerly sent each year to pay the dividends and interest on stocks and bonds of European and industrial firms which were then owned in Europe, but which we purchased back at the beginning of the war.

More Border Guard
Needed, Texans Say

Senate Committee Told Americans Must Leave Section Unless Given Protection

El Paso, Tex., Feb. 6.—United States customs inspectors, Texas rangers and civilian residents of the Big Bend district yesterday told the Senate subcommittee investigating the Mexican situation conditions along that stretch of the Rio Grande were such that it must in the end be abandoned by Americans unless more adequate protection is afforded.

Col. Spaulding Says Secretary Awarded Honor Although Told It Was Illegal

Washington, Feb. 6.—The big step made by D. C. Jackling, of Salt Lake, in helping to win the war was to get the contract to build the government nitrate plant at Nitro, W. Va.

Polish Diet Lauds America
Great Demonstration Expresses Gratitude for Relief During War

New York, Feb. 6.—News of a great demonstration in the Polish Diet, which accompanied adoption of a resolution expressing Poland's gratitude to war relief agencies of America which aided her needy population, have been received here by the Polish bureaus of information. The resolution was adopted, the message said, amid loud cries by the deputies of "Long live America!"

Builders' Millwork
Doors, Sash, Mouldings, Columns, Etc.

THE HANEY-WHITE CO.
Plant
17th and Glenwood Aves.
Office and Warehouse
21st and Glenwood Aves.
Lists From Plans and Estimates Given

Canada's Oldest University Building Destroyed—Five Hydrants Frozen

Windsor, N. S., Feb. 6.—Fire yesterday afternoon laid in ruins the historic building of King's College, the oldest in the Dominion. The blaze had gained headway when discovered in an upper room in the steward's bay and gradually spread. Two iron hydrants hampered the work of the firemen.

KING'S COLLEGE BURNED

Now all that stands are the six massive bell chimneys, pouring out great volumes of smoke.

The university was built in 1791 and given a royal charter by King George III in 1802.

HELP RAILROADS,
BUSINESS PEADS

National Association of Manufacturers Wants Congress to Provide for Upkeep

Newark, N. J., Feb. 6.—Need of prompt legislation by Congress for the adequate and continuous upkeep and betterment of railroad properties, of a closer alliance between manufacturers and employees and of an organized expression by American industry to present its aims for development before the country were declared to be paramount by the National Association of Manufacturers yesterday, addressing a luncheon of the Hotel Robert Treat.

SEE TRADE THREATENED

The matter of transportation, Mr. Mason said, was one of the most vitally important of the conditions which the country was confronted and one that must receive immediate attention.

HOLD BANKER IN BOOZE CASE

Chicago Man, Charged With Using Pocket Flask, Gives Bond

Chicago, Feb. 6.—Charles N. Thomas, Chicago banker, arraigned before L. F. Mason, United States commissioner, yesterday, was held in bond of \$2000 for trial on a charge of violating the eighteenth amendment by using a pocket flask. The case was set for February 13.

Collective Bargaining for Farms
Columbus, O., Feb. 6.—Greater organization of farmers of the state and the organization of milk producers resulted from the meeting held at Columbus under auspices of the Ohio Farm Bureau Federation. O. E. Bradford, of Xenia, is president and H. W. Enger, of Columbus, is secretary.

CITIES SERVICE COMPANY
BANKERS SHARES

Distribution No. 12

Henry L. Debray & Company announce that the twelfth monthly distribution of the Cities Service Company, which is payable March 1st to Bankers Shares of record February 15th, will be 37.75 cents a Bankers Share.

WARWICK IRON AND STEEL
Annual Meeting

The Annual Meeting of the stockholders of the Warwick Iron and Steel Company will be held in the Philadelphia office of the company, Tuesday, February 23, 1920, at 2 o'clock p. m.

THE ANNUAL MEETING OF THE
STOCKHOLDERS OF THE WESTMINSTER COMPANY

The Annual Meeting of the stockholders of the Westminster Company will be held at the office of the company, 9th and Chestnut streets, Philadelphia, on Wednesday, February 18, 1920, at 3 p. m.

OFFICE OF PHILADELPHIA TRUST COMPANY

An Annual Meeting of the stockholders of this company will be held at its office on Tuesday, February 23, 1920, at 2 o'clock p. m. for the election of a board of directors for the ensuing year and for the transaction of such other business as may be brought before them.

LANSTON MACHINERY CO.

The Board of Directors of the Lanston Machinery Co. has declared a quarterly dividend of 10% per cent on the Capital Stock of this company, payable on February 18, 1920, for the month of January, 1920, to stockholders of record at the close of business February 12, 1920.

PROPOSALS FOR BUREAU—OFFICE OF
The Bureau of the Office of the Secretary of the Navy, Department of the Navy, Washington, D. C., is solicited for proposals for erecting at Bell Station, Maryland, on the Washington, Baltimore and Annapolis Electric Railroad, fifteen miles from Washington, D. C., one long house and four greenhouses, three cottages and one impartment building, with a total area of 100,000 square feet. Plans are to be had in connection with a Plans and Specifications Book, which may be obtained on application from the Bureau of Buildings, Department of the Navy, 2204 B Street N. W., Washington, D. C.

Charles J. Webb & Co.
Wool
and Cotton Yarns
116 Chestnut St., Philadelphia, Pa.

NAGLE
STEEL COMPANY
STEEL PLATES AND SHEETS
Pottstown, Pa.
Phila. Office, 1411 Morris Building

THE BALDWIN
Locomotive Works
PHILADELPHIA
Steam, Electric and Internal Combustion
LOCOMOTIVES

There are openings in nearly all branches for skilled mechanics. Steady work; good wages; excellent working conditions. A large number of the ways are covered.

NEW YORK SHIPBUILDING CORPORATION
CAMDEN, N. J.
Apply at Employment Department at the Yard

PHILADELPHIA—NOTICE—SEALED
Proposals will be received until 2 o'clock p. m. of Second Month (February) 12th, 1920, at the office of the Provident Life and Trust Company of Philadelphia, Pa., Trustee, for the sale to them of all or any part of 5000 bonds of \$100 each of the Philadelphia Foot and Navigation Company Funding and Improvement Bonds, Series No. 1, dated February 14, 1920. Interest on the bonds so accepted will be paid on the 1st of each month at a price less than 100 and accrued interest within the number stated, will be accepted. The offer of purchase is advised at once, and payment be made on the 1st of the month following the date of the sale. The bonds will be sold in the form of a trust made by the said company to the Trustee of the said bonds.

REDEMPTION NOTICE
TO THE HOLDERS OF POCAHONTAS COLIER GOLD MINES 1917 PER CENT SINKING FUND FIRST MORTGAGE GOLD BONDS OF THE POCAHONTAS COLIER COMPANY, VIRGINIA CORPORATION, DATED NOVEMBER 1, 1904.

The undersigned, having been authorized to redeem the entire amount of bonds outstanding under the above sinking fund, and in pursuance of Paragraph 7 of the mortgage above referred to, hereby gives notice that it will on May 1, 1920, redeem all of said bonds at the price of 105% of their par value, together with accrued and unpaid interest, or the amount of the redemption price, as the holder of the said bonds shall elect. The holder of the said bonds should present the same for redemption and payment at the office of the undersigned, on or before the date of redemption, and such bonds shall cease to be secured by the mortgage above referred to on the date of redemption.

POCAHONTAS COLIER COMPANY, INCORPORATED IN VIRGINIA
By ISAAC S. MANN, President.

Dated January 29, 1920

KENTUCKY PUBLIC SERVICE CO.
Sinking Fund Notice

Sealed proposals will be received at the office of Fidelity Trust Company, No. 220, 221 Chestnut Street, Philadelphia, for the sale to the Trustee of a sufficient amount of First Mortgage Sinking Fund Bonds of the Kentucky Public Service Company, dated February 1, 1916, to amount to \$1,000,000. The bonds to be sold are of the 5% series, and the said Trustee hereby gives notice of its intention to so apply the said fund. Proposals must be sealed and presented to the said Trustee before 12 o'clock on Wednesday, March 4, 1920. No offer exceeding 100% per cent and accrued interest will be accepted, and all bids, such bonds to be secured by the indenture of mortgage above referred to, will be paid at the office of the Trustee on Wednesday, March 10th, 1920.

FIDELITY TRUST COMPANY, TRUSTEE
Wm. P. Child, President
Philadelphia, February 6, 1920.

GREEN STAR LINE
GREEK-ADRIATIC PORTS
Piraeus, Salonica and Trieste
Other ports as inducements offer.

We will start receiving cargo FEB. 16 for American Steel Steamer "ZAREMBO" Sailing from Philadelphia

FURTHER SAILINGS
American Steel Steamer "HAZELHURST" About March 20
For Further Particulars Apply
CHAS. KURZ & CO., Inc., Agents
10th Floor, Drexel Bldg., Phila.
Phone: Lombard 5104 Main 1520

Red Star Line Resumes Sailings
NEW YORK—SOUTHAMPTON—ANTWERP

The large American Flag Steamers "Kronland," "Finland" and the "Zeland" recently fitted as oil-burners and thoroughly reconditioned and are now ready to resume their regular service between New York, Southampton and Antwerp.

Sailings from New York
"LAPLAND" Feb. 25, Apr. 3, May 8
"KROONLAND" Mar. 3, Apr. 10, May 15
"FINLAND" Mar. 10, Apr. 12, May 12
"ZEELAND" May 29

*Calls at Cherbourg this voyage only.

International Mercantile Marine Company

RED STAR LINE
Passenger Office, 1319 Walnut St., Phila.
Freight Office, 405-B Market Bldg., Phila.

LIBERTY BONDS
Bought and Quoted
Call, Phone or Write Liberty Bond Department

WEST & CO.
1417 CHESTNUT STREET
Member
New York Stock Exchange
Philadelphia Stock Exchange
We Always Have on Hand a List of High Grade Bonds
Correspondence Invited

STEAMSHIP NOTICES
I.M.M.-LINES
AMERICAN LINE
Fast Mail Steamers

NEW YORK—PLYMOUTH
CHERBOURG—SOUTHAMPTON
New York Feb. 14 Mar. 13
St. Paul Feb. 21 Mar. 20
Philadelphia Feb. 28 Mar. 27

NEW YORK—HAMBURG
Manchuria Feb. 14 Mongolia Feb. 25
Philadelphia-Liverpool
Andalusia Feb. 9
Regina Feb. 13
Apelles Feb. 15
Kavetticut Feb. 17
Haketford Feb. 21

Philadelphia-Rotterdam
Wathena Feb. 9
Philadelphia-Glasgow
West Nohno Feb. 20
Western Ally Feb. 25
Philadelphia-Hamburg
Oakland Feb. 10
West Gambo Feb. 28

RED STAR LINE
NEW YORK—SOUTHAMPTON—
CHERBOURG—ANTWERP
Lapland Feb. 25 Mar. 25
NEW YORK—SOUTHAMPTON—
ANTWERP
Kronland Mar. 3 Apr. 10 May 15
Finland Mar. 10 Apr. 17 May 22
Zeeland Mar. 17 Apr. 24 May 29
Lapland Apr. 3 May 8 June 12

Philadelphia-Antwerp
Wathena Feb. 9
Oakland Feb. 10
West Gambo Feb. 28
Western Ally Feb. 25

ATLANTIC TRANSPORT LINE
Philadelphia-London

Mahopac Feb. 10
Western Maid Feb. 24
Eastern Shore March 1

Holland America Line
Philadelphia-Rotterdam
Ysedyk Feb. 21

WHITE STAR LINE
NEW YORK—CHERBOURG—
SOUTHAMPTON
Adriatic Feb. 14 Mar. 20 Apr. 24
Lapland Feb. 25 Mar. 25
470 Southampton, Cherbourg, Antwerp
NEW YORK—LIVERPOOL
Celtic Mar. 6
Baltic Mar. 13 Apr. 17
Celtic Apr. 10 May 15

INTERNATIONAL MERCANTILE MARINE COMPANY
Passenger Office, 1319 Walnut St., Phila.
Freight Office, 405-B Market Bldg., Phila.

EARN-LINE
Incorporated 1901
U. S. Shipping Board Steamers
General Cargo

Regular Service
Philadelphia—Manchester
S/S "West Bridge" Feb. 7
Philadelphia—Havana
S/S "Lake Galera" Loading
S/S "Coquina" Feb. 17
For rates and particulars apply to
Earn-Line Steamship Co.
139 South Fourth St.
PHILADELPHIA, PA.

RAPORE LINE
Clyde Steamship Company
A STEAMER
PHILADELPHIA
TO
HULL AND AVONMOUTH
Loading February 26th
SIPPING BOARD RATES
For rates and information apply to
RAPORE LINE
17 BATTERY PL., NEW YORK
COMMERCIAL TRUST BLDG.,
Philadelphia
TEL. LOUSET 5842

GREEN STAR LINE
GREEK-ADRIATIC PORTS
Piraeus, Salonica and Trieste
Other ports as inducements offer.

We will start receiving cargo FEB. 16 for American Steel Steamer "ZAREMBO" Sailing from Philadelphia

FURTHER SAILINGS
American Steel Steamer "HAZELHURST" About March 20
For Further Particulars Apply
CHAS. KURZ & CO., Inc., Agents
10th Floor, Drexel Bldg., Phila.
Phone: Lombard 5104 Main 1520

Red Star Line Resumes Sailings
NEW YORK—SOUTHAMPTON—ANTWERP

The large American Flag Steamers "Kronland," "Finland" and the "Zeland" recently fitted as oil-burners and thoroughly reconditioned and are now ready to resume their regular service between New York, Southampton and Antwerp.

Sailings from New York
"LAPLAND" Feb. 25, Apr. 3, May 8
"KROONLAND" Mar. 3, Apr. 10, May 15
"FINLAND" Mar. 10, Apr. 12, May 12
"ZEELAND" May 29

*Calls at Cherbourg this voyage only.

International Mercantile Marine Company

RED STAR LINE
Passenger Office, 1319 Walnut St., Phila.
Freight Office, 405-B Market Bldg., Phila.

LIBERTY BONDS
Bought and Quoted
Call, Phone or Write Liberty Bond Department

WEST & CO.
1417 CHESTNUT STREET
Member
New York Stock Exchange
Philadelphia Stock Exchange
We Always Have on Hand a List of High Grade Bonds
Correspondence Invited