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Your Federal Tax Refund

The Federal Law:

The law provides that in computing Net Income there shall be allowed the taxpayer a reasonable deduction for amortization of the cost of facilities built or acquired for war purposes. Specifically

"At any time within three years after the termination of the present war, the Commissioner may, and at the request of the taxpayer shall, re-examine the return, and if he then finds as a result of an appraisal or from other evidence that the deduction originally allowed was incorrect the taxes imposed by this title and by Title III for the year or years affected shall be redetermined."

Treasury Regulations:

Referring to allowable amortization deductions from Net Income, Treasury Regulation 45 as amended states:

"And if as a result of an appraisal or from other evidence it is found that the deduction originally allowed was incorrect the amount of tax due for each taxable year during the amortization period will be adjusted by additional assessment or by refund."

If you built or acquired any plant or facilities between April 7, 1917 and November 11, 1918 you have every reason to believe that you may be entitled to a reduction or a cash refund of Federal taxes from returns already submitted or taxes paid.

There is much misunderstanding concerning this whole matter on the part of taxpayers. We are, through one department of our organization, aiding in the adjustment and settlement through appraisal and otherwise of these tax claims and have prepared a comprehensive pamphlet on the subject outlining a procedure under which relief may be had.

Write us today for a complimentary copy of our pamphlet No. 34. Or, if you prefer, our representative will be glad to discuss the matter with you in person.

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Annual Meetings

Proposuls

WALTER REED GENERAL HOSPITAL

Staind proposals in triplicate will be received until 11 A. M. June 10, 1021, and then opened, for improvements to Water Supply System at Walter Reed General Hospital, Washington, D. C. Information upon application to Constructing Quartermaster, Room 2418, West Trade Bidg., Washington, D. C.

WALTER REED GENERAL HOSPITAL

WALLER Brill M. Scaled HOSPITAL Scaled proposals in triplicate will be received dutil 11 A. M., June 16, 1921, and then opened for construction of an electroness at Walter Reed General Hospital Washington, D. C. Information upon application to Constructing Quartermaster, Room 2416 War Trade Bidg. Washington, D. C.

tent MYER VA —SEALED PROPOSALS in triplicate will be received until 11 A M. June 17, 1921, and then opened, for con-struction of road at Fort Myer, Va. Info

mation upon application to Constructing Quartermaster, Room 2416 War Trade Bidg. Washington D. C.

PARTNERSHIPS

Notice is hereby given that the partner-hity beretofore valsting between Frank H. Vallette and William J. Cooper under the firm name of VALLETTE COMPANY, con-ferm name of VALLETTE COMPANY, con-

ABRAM WAXMAN.

ABRAM WAXMAN.

MAX M. WAXMAN.

MARKS WAXMAN.

JOHN WEAVER. Atterney.

EDWIN J. SCHOETTLE CO.

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\$25,000 Webster Coal & Coke Co. 1st 5s of 1942

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Borough Secretary,
1127 Stanley avenue.
Fountain Hill, Bethlehem, Penna.

The Alliance Gas & Power Company

The Alliance Gas & Power Company General Mortsage Sinking Fund Gold Bonds. Ten Year 856 Series "A" Dated January I. 1921.

Proposals are invited to be made to The Colorial Trust Company of Philadelphia. 13th a and Market streets. Philadelphia. 13th a great with the Company and said Trustee Gas & Power Company and said Trustee for the account of the Sinking Fund provided for in said Indenture, of bords of said issue at prices not to exceed par and accrued interest there on to July 1, 1921, On July 1, 1921, the said the company will deposit the sum of Six Thousand Dollars (\$6,000) to be used for the company will deposit the sum of Six Thousand It is the intention of the Trustee, purchase or redemption of bonds of said insue at prices not to exceed par and accrued interest; to said date; and it is the intention of the Trustee, purchase or redemption of bonds of said insue at prices not to exceed par and accrued interest. All proposal for the sale of General more vigorously for the remainder of this sum, \$250,000, "Bishop Rhiuclander announces in a statement that is being circulated at the Parkway services, "and we are assured from many sides that there will be interest and help forthcoming from the people of the dio-cese, who understand the practical value of what we are trying to do here.

The question is often asked when a site will be selected and plans for the building begun. There can be but one answer to this question. All who have had experience in building cathedrals urge upon us the vital importance of creating an endowment for support before any attempt at building is made. A cathedral, in order to do its best work, ought not to have a permanently attached congregation. It should be a meeting place of all the neonle of the

at prices not to exceed par and accrued interest.

All proposals should be securely sealed and marked "Proposal for the sale of General Morgage Sinking Fund Gold Bonds of The Alliance Gas & Power Company, dated January 1, 1921," must be for all or any particular bonds offered and must be received by the Trustee at its Corporate Trust Department at or prior to o'clock P. M. on June 15, 1921, by The Alliance Gas & Power Company.

Federal Income Tax ownership certificates, covering accrued interest, should accompensate to meet the largest meeting place of all the people of the city, the center from which every kind of ministry can be offered to the transient and unattached people, of whom there are so many in a great metropolis like Philadelphia.

"If this ideal is to be attained, it is obvious that the cathedral cannot be supported as a parish church is supported. The first necessity is an endewment sufficient to meet the largest markets.

The Alliance Gas & Power Company By FRANK W. FRUFAUFF. Vice-President.

Dated June 1, 1921. ANNELTON COAL AND COKE COMPANY FIVE PER CENT FIRST MORTGAGE GOLD BONDS Due July 1, 1950

WM. P. GEST, President,
Philadelphia, June 6, 1921.

TO HOLDERS OF LEHIGH COAL AND NAVIGATION CO. CONSOLIDATED MORTGAGE SINKING TYND BONDS. Notice is hereby siven that the Lehigh Coal and Navigation Company has elected to ex-TODD SHIPYARDS CORPORATION

THE PENNSYLVANIA COMPANY FOR INSURANCES ON LIVES AND GRANTING ANNUTIES.

Meeting of the Stockholders of Tolid Shipyarda Carporation will be held on the 15th
day of June, 1921, at 12 o'clock mon, at the
diag of June, 1921, at 12 o'clock mon, at the
diag of Said carporation. No. 25 Broadway,
thy of New York for the purpose of electing two Directors for terms of four years
each: receiving and acting upon the reports
of the efficers, and for the transaction of
such other business as may properly come
before the meeting including the ratification of any and all action of the Board of
Directors and the officers of said corporation with respect to the acquisition issuedisposal, criduct or management of the
stock, business, property or affairs of said
corporation, or of any of its subsidiary corporations, handly Robins Drydock and Repair Company, Tietten & Lang Drydock
Company, Tebo Saith Rasin Commany, Clinton Drydocks, Inc. White Fuel Oil Engineering Corporation, Erle Basin Towing
and Holsting Company, Todd Drydock and
Construction Corporation and Todd Drydocks, Inc.

CARL, R. RIEDEL, Secretary,
New York, May 9, 1921. WALTER REED GENERAL HOSPITAL VALTER READ OF STREET AND TAKE Scaled proposals in triplicate will be reelved until B A M. June 22, 1921, and hen spend; for construction of twistory torchouse at Walter Reed General Hospital Varshington. D . Government reserves the right to accept or reject any or all bids information upon application to Constructing Justicinaster. Room 2416. War Trudside. Washington D. C.

American Woolen Company

(Massachusetts Corporation)
QUARTERLY DIVIDENDS

WILLIAM H. DWELLY. Treasurer. Boston Mass., June 3, 1921.

E. W. CLARK & CO., BANKERS

Office of the Huntington Development and
Gas Co.

Preferred brock Dividend No. 18.

The Board of Directors of the Huntington
Development and this Co. has declared the
resulor quarterly dividend of one and mehalf per cent (1½%) upon the preferred
store of the commons, payable July 1, 1921,
to stockholders of record at the close of
husiness June 13, 1921. Checks will be
realled to stockholders who have exchanged

Vallette and William J. Cooper inder the firm name of VALLETTE COMPANY, conducting a machine shop at 1720 N. 2d street. Philadelphia, on May M. 1921 was dissolved by mutual consent.

The business heretofore conducted by the said copartnership from and after June 1, 1121, will be carried on by Frank J. Vallette under the name of the VALLETTE COMPANY at the same address. William J. Cooper having retired from the said copartnership on May 31, 1921.

All debts due to the former partnership should be paid at the said address.

FRANK H. VALLETTE. WILLIAM J. COOPER. SUNDHEIM, FOLZ & SUNDHEIM.

Real Estate Trust Bidg.

Philadelphia, Pa.

ATTORNEYS. Office of
THE UNITED GAS IMPROVEMENT CO.
N. W. Corner Broad and Arch Streets
The Directors have this day declared a
quarterly dividend of one and three-quarters
per cent (81½a-per share) on the Preferred
Stock of this Company, payable June 15,
1921, to boiders of Preferred Stock of recurd
at the close of business May 81 [121, Checke
will be mailed. I. W. MORRIN. Treas.

THE FIRM OF A. WAXMAN & COMPANY, composed of Abram Waxman, Max Waxman and Mark Waxman, has been this 6th day of June, 1921, dissolved. The business will be continued at the same place by Abram Waxman and Max Waxman, trading as A. Waxman & Company, 7% Cumulative Preferred Stock of Large Public Utility and Oil Co. Net Earnings Over 20%

on Present Price O. B. LANSINGER & CO. 130 S. 15th St.

An established manufacturing firm dealers to sell from \$5000,00 to \$8000.00 of their trensury stock, Penna. Corp. Have a fine clientele of customers. This is a snieudid investment; full particulars. C321. Ledger Office.

building the Cathedral Church of Christ still consider Twenty-third street Moore, chairman of

and handsomest cathedral in the country, as Dr. Richardson said last Sunday, it will involve an expenditure of millions of dollars.

"We feel that the time has come to press more vigorously for the remainder of this sum, \$250,000," Bishop Rhiuclander announces in a statement that is being circulated at the Parkway services. "and we are assured from many

part of the expense.

Bishop Rhinelander plans to obtain a staff of expert leaders in connection with the cathedral, who will give the larger part of their time to the organization of diocesan activities. There will be a canon missioner or archdeacon, who will supervise the city-wide missionary work; a canon of religious education, who will act as executive secretary of the diocesan educational a canon of social service, to "co-ordinate and promote" the institutional and sociological activities of the diocese.

Pressure is being brought to bear by the Benjamin Franklin Post, Ng. 405.

American Legion, to have Thomas

Moore, chairman of
the Philadelphia
County Committee
of the Legion, ap.

the the Philadelphia Convention to Philadelphia five years
the the thir movement will receive the of the Legion, apat once to work toward having the national convention of the veterans

meet here during the sesqui-centen-nial in 1926. Commander Romaine C. Hassrick, of the Franklin Post, has addressed a letter to Chairman Moore. asking him to hasten the appointment of the committee which was authorized

> The idea of having the national convention here was proposed to the County Committee by the Franklin Post. The post is anxious that the committee be Belt Line Railroad to that point. appointed so that it can co-operate with the delegates to the State convention to be held in Pittsburgh next Sepconvention will authorize the appointment of a committee to attend the national convention in October, so that Philadelphia's request for the conven-

Commander Hassrick's letter reads: "At the April meeting of the Philadelphia County Committee of the American Legion there was adopted a resolution authorizing the chairman to apaction toward bringing the national con-

"The Benjamin Franklin Post, No. tinue the improvement

The state of the s

Kern Dodge, of the Dodge Engineering at the April meeting of the County Com- Works, asked Mayor Moore yesterday to continue the widening and extend-

Alba B. Johnson, chairman of the Chamber of Commerce's Belt Line It is hoped that the State Railroad Committee, explained that the line was not a continuous railroad, being in sections, and that on that account was a nuisance and an obstacle. tion can be in early enough to be al-most certain of favorable action. He said further that the belt line in Chicago was owned by the railroads. Chicago was owned by the railroads, in New Orleans by the city and in San Francisco by the State of California.

Mayor Moore said that work 000 was vention of the American Legion to loan, and that he proposed to do every Philadelphia in 1926 during the Sesquithing in his power to get the neces

FARM AND GARDEN



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that this movement will receive the earnest support of the entire State."

TACONY APPEALS TO MAYOR

Wants Widening of Delaware Avenue Continued to Levick Street A delegation representing the Tacony Manufacturers' Association, headed by

ing of Delaware avenue north to Levick street. Also it urged extension of the

progressing on the widening and improving of Delaware avenue from aurel to Dvott street, for which \$750. thing in his power to get the necesfunds from City Council to con

Shenandoah Collegiate Institute and School of Music. Dayton. Va. Co-Educational—Rates \$225 to \$300. Send for Catalogue

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Box L. Staunton (Rable Station), Va.

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SUMMER CAMPS

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DON'T let the boys get away with all these beautiful Black Beauty model, made especially for girls, is offered also.



Illustration

CONTESTANTS pay no money, collect no money! Simply secure 35 signatures on the subscription blanks furnished by the Pub-

COLLECT NO MONEY!

lic Ledger, turn them in, and as soon as your 35 subscriptions have been verified you receive your Black Beauty. The contest will be open until September 15, but you get your Black Beauty as soon as your subscriptions are verified.

THE BLACK BEAUTY

ONG known as the best built, most serviceable bicycle obtainable anywhere. The Black Beauty you win in this contest will be completely equipped, all ready for you to hop aboard and "step on 'cr." Every bicycle is guaranteed for five years and carries an insurance policy for six months' repair of accidental damages. Just look at these features, many of them to be had only on the Black

> CONDITIONS OF THE CONTEST

SUBSCRIPTIONS must be secured and turned in to the Public Ledger office for verification between June 1 and September

Those from whom subscriptions may be taken are all those residing in Pennsylvania, New Jersey, Delaware and Maryland, and who are not now receiving the Public Ledger in their

EACH WINNER will be presented with his or her bicycle IMMEDIATELY after verification of the 35 subscriptions. Contestants are not limited as to age or sex. Men and women will have their choice of full-sized bicycles for themselves or the boys' or

How to Enter the Contest

Apply to Bicycle Contest, Circulation Dept., Public Ledger Building, Independence Square, Philadelphia, for subscription books and other particulars, or telephone Walnut \$000, bicycle department, between 8:50 A. M. and 5 P. M., or fill out and mail the attached coupon to The Public Ledger Bioycle

SPECIFICATIONS

Frame Size: 21 inches, adjustable to 24 inches Made of special grade seamless, cold-draws steel tubing, which has a tensile strength of 50,000 to 75,000 pounds per square inch.

Suddle: BLACK BEAUTY MOTORBIKE No. 1, made of full-grained leather; heavily padded with interlaced curled hair and equipped with Cushlon-Comfort springs.

Handle Bars: Kelly made Motorbike type; triple nickel plated on copper.

Grips: Special BLACK BEAUTY reinforced; flexible rubber finger grips; they fit the fingers. Chain: Duckworth solid steel roller; beveled side plate; triple nickel plated; guaranteed to withstand a strain of 2500 pounds.

Pedais: BLACK BEAUTY rubber Motorbike type; oil and dust proof; high grade ball bearings. Front Hub: New Departure concave front hub: turned from solid steel bar.

Coaster Brake: Latest modern New Departure coaster Brake.

Ball Bearings: Chrome-nickeled, special A grade steel balls, ground to 1-10000 part of an inch (work that is as accurate as that which god into the finest watch); all bearings self-lubricating; need attention but once a year.

Tires: Firestone Non-Skid bue trend with white side walls.

Mud Guards: Front—large drop side mud guard with leather splates. SPECIFICATIONS

Tires: Firestone Non-Skid blue trend with white side walls.

Mud Guards: Front—large drop side mud guard with leather splash baffle; rear—large drop side mud guard with stand latch; guards both front and rear double braced.

Finish: Anti-rust coat; enamed baked and rubbed down, followed by two ground coats, one finishing coat and varnish; all nickel parts are ground, copper plated, triple nickel plated and polished.

Lights: Electric equipment with Delta Light headlight; battery in tool tank; ruby jewel refictor tail light on rear mud guard.

Tool and Battery Tank: Strong, pressed steel toppedo-shaped Streamline tank with compartments for battery and tools built into main frame.

Tools: Monkey wrench; coaster brake wrench; screw driver; complete the repair kit.

Pump: High compression telescope frame pump with bracket; all heavily triple nickel plated over copper.

Choice of Colors: Rich black with white head and

Over copper.
Choice of Colors: Rich black with white head and dovetails. Option, rich black with green head and dovetails.

WHO AND HOW ANY ONE is free to enter this contest. The A thirty-five subscriptions must be obtained between June 1 and September 15, 1921. Your prospective subscribers are residents of Pennsylvania, New Jersey, Delaware and Mary-land, who are not NOW receiving the Public Ledger in their homes.

Bicycle Department:

Send me instructions for securing a \$65.00 Black Beauty Bicycle without paying or collecting any money.

,.....

Address

Public Ledger.

Name