U. S. FACING ERA OF HIGH TAXATION

Philadelphia Accountant Unable to See Any Reduction for Many Years

WOULD PUT BURDEN ON RICH

Washington, Dec. 14.—"Federal Taxation, Past, Present and Future" was discussed at the annual meeting today of the American Society of Certified Public Accounts by Frank Wilbur Main, of Philadelphia, president of the Pennsylvania State Board of Examiners of Public Accountants. In part, he said:

"A common complaint easily voiced is that taxes are so high that business is being strangled to death. Then follows the cry that if we had a competent Congress made up of real business men, taxes would be immediately reduced, the burden on business lightened and all citizens would be happy.

"Taxation in this country at present is an effect and not a cause. Our Government has tremendous obligations, and far-extended responsibilities already created, and it is these obligations and responsibilities that compel high taxes.

"It is certain that we cannot reduce the existing war debt except by paying it. We cannot reduce the rate of interest on the obligations now outstanding until the same come due. It is equally certain that our expenditures for pensions, disability payments and rehabilitation projects for our soldiers in the late war cannot be reduced and that they will rather increase as time goes on, to say nothing of the possibility of a bonus. We may, perhaps, reduce our military and naval expenses somewhat; we can remove a few hundred clerks here and there, but the most that any real budget can do will be to save a comparatively few millions, while the more or less fixed expenditures, running into the hundreds of millions, can only be modified in a very limited way, and certain of them only upward.

"As time goes on, the public is going to demand more and more in the way of public service, is going to expect more reclamation work, is going to look for greater assistance in the way of education, good roads, etc., and there is no way in which the need for funds in our Government can, within the next few years, be materially reduced.

"I do not believe that heavy debt and high taxation are necessarily harmful to business. Debt is not always an unmixed curse. Individually, we should, of course, keep out of debt as far as personal and living expenses are concerned, and this is true of businesses and governmental organizations. The fact that a healthy, growing business will have increasing busines liabilities is taken for granted.

"The only economic and sound way to raise taxes is to tax income. Those who have the incomes must of necessity pay. Why shouldn't they? A man with an income of $1,000,000 certainly needs the protection of the Government far more than the man with no income. In other words, taxpayers must be taxed only in proportion to their ability to pay.

"We have two clearly defined income tax sources; first, the corporation and second, the individual. While our tax legislation is very new, it has worked out in quite a logical way the factors which determine income for both corporations and individuals and in the excess profits taxes, which have been repealed, the factors which determine invested capital.

"The expectation that it is possible to devise any tax law that will raise several billion dollars per year, and yet be in such simple form and language that any business man can determine instantly and accurately his tax liability, no matter how inaccurately his records may be kept, is a foolish dream."

OPERA SINGERS STRANDED WHILE AWAITING BACK PAY

Guarantors Seek Money to Defray Expenses at Detroit

Detroit, Dec 14.—(By A. P.)—Twenty-seven members of the United States Opera Club are still in Detroit following their performance of "Die Walkuere" Saturday night while the Detroit Grand Opera Association is seeking to raise $6000 to pay back salaries, hotel bills and railroad fares to New York. Guarantors of the Detroit unit of the opera enterprise, which included Pittsburgh, Cleveland and Cincinnati, today were being canvassed in an effort to obtain the necessary sum.

Mrs. Juliet K. Hammond, managing director of the Detroit association, issued a statement denying the report that the collapse of the enterprise was due in any way to failure of Detroit to pay its share of the expense.

HUSBAND MUST ALLOW WIFE TO RETURN ON TRIAL

Unusual Methods by Court to Patch Up Family Row

Syracuse, N. Y., Dec. 14.—Here's a new variety of the "trial marriage" motif.

Charles Stanton, of Baldwinsville, must allow his wife to return home and live with him for a three weeks' probationary period under the direction of a special probation officer, by order of County Judge William Barnum.

Following a family quarrel Mrs. Stanton left home last June with her baby and went to live at Elbridge. Two other children remained with the father. When the wife was anxious to return Stanton ruled "thumbs down." Mrs. Stanton appealed to the courts, and the unique "trial marriage" order followed.

U. S. BARS LINDENFELD

N. Y. Bomb Explosion Suspect Excluded From Country

New York, Dec. 14.—(By A. P.)—A board of inquiry at Ellis Island has excluded from the United States Wolfe Lindenfeld, who was brought to this country by the Department of Justice in connection with the Wall Street bomb explosion of September 16, 1920, and has been detained at the island since Thanksgiving Day.

It is probable William J. Burns, of the Department of Justice, will appeal from the decision of the board, in an effort to hold Lindenfeld for further investigation.

Window-Smashers Net $13 In Goods

Thieves broke a window in the shop of Mrs. Michael Seichik, Twelfth and Wallace streets, early today and stole $13 worth of stockings, handkerchiefs and chemises. The woman and her husband were asleep on the second floor and did not awake when the window was smashed.

LAUGH AND PROLONG LIFE
The man who never laughs hastens his funeral. But it is safe to say that such a man has never seen the six-page all-star comic section of the Sunday PUBLIC LEDGER, for no one can see it and fail to laugh. "Make it a Habit."—Adv.

DR. BLUE TO ATTEND NARCOTICS PARLEY

Former Surgeon General Designated U. S. "Observer" at Geneva Conference

NATION VITALLY INTERESTED

By a Staff Correspondent

Washington, Dec. 14.—President Harding again has "unofficially" recognized the League of Nations and the necessity of co-operating with it in the solution of world problems.

In the designation of Dr. Rupert Blue, of the Public Health Service, as unofficial American observer at the coming meeting of the League's Narcotic Committee in Geneva, the Administration establishes another European contact of admittedly far-reaching importance to this country.

Dr. Blue, who was formerly Surgeon General of the Public Health Service, will attend the meeting of the advisory committee of the League of Nations in the study of ways and means to deal with the traffic in narcotics. The committee is to meet early in January. To all intents and purposes Dr. Blue, while ranking as an unofficial observer, will represent this Government on the committee, it is indicated here, and act as spokesman for the United States in the committee's deliberations. He is now in Lausanne as technical advisor in sanitary matters to Ambassador Child.

"The United States has a vital interest in the suppression of the traffic in narcotics," Surgeon General Hugh S. Cumming, of the Public Health Service, said today. "We are particularly interested in view of the recent passage by Congress of a law prohibiting the importation of morphia derivatives into this country except under exceedingly stringent regulations. We have taken the lead in the suppression of the opium traffic for years, and it is highly essential that we should be represented at the coming conference in Geneva. Dr. Blue has been in charge of our activities in Europe and seemed the logical man to send."

When the Versailles treaty was framed it was assumed that the United States would enter the League and accept its provisions. When the treaty failed of ratification, this country, as one official expressed it, was "left out in the cold" in the matter of control and regulation of the narcotic trade.

The Renowned
CORYPHONE
Head Sets
Loud Speakers are Exceptional
Chas. Cory & Son, Inc.
Philadelphia Branch, The Bourse

An appropriate gift which is sure to please because of the cheerful glow of its mellow light is our No. 591 Boudoir Lamp pictured above.
There are many other good-looking Table, Desk and Boudoir Lamps on display for your selection, at Sklar's.
Your inspection is invited.
Morris Sklar Co.
Artistic Lighting Fixtures
Residential—Commercial
1018-1020 Arch Street
Saturdays till 5:30 P. M.

You Can Be Well
If you have tried everything else without results, try Chiropractic and get them. Come to the Chiropractic Clinic Monday, Tuesday, Thursday, Friday, 1:30 to 2:30, 8 to 9 P. M. Adjustments under direction of John Doughty, D. C., and J. C. Marsh, D. C. Registration fee. $2 covers charge for 16 adjustments.
The Marchand College of Chiropractic
4201 Walnut Street Philadelphia

LOOK
at our
ADDING MACHINES
before you buy
All Makes, Lowest Prices
COLLINS, 831 Chestnut St.
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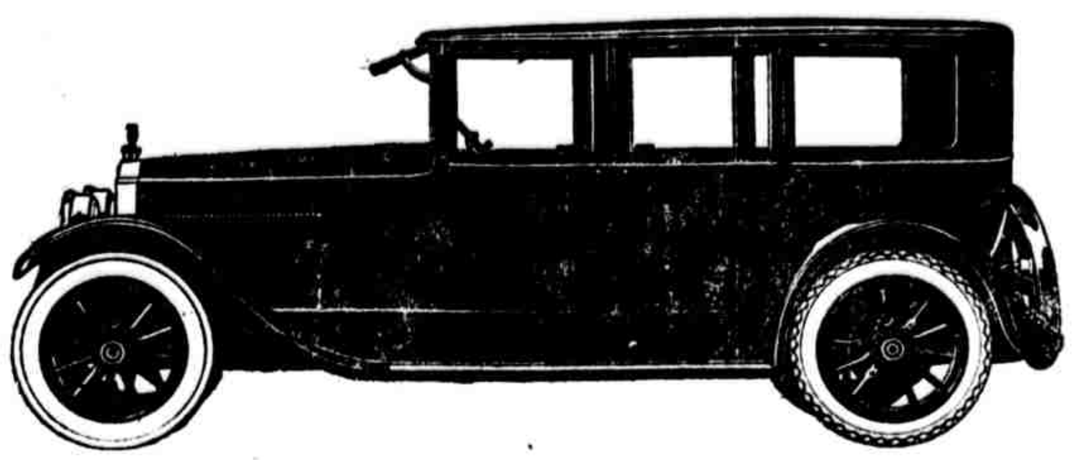
I'VE GOT
Some Money—
Some Energy—
Some Ability—
I want to invest all three in an established jobbing or manufacturing business. Experience—sales, advertising, merchandising. References—A 1.
B 605, Ledger Office

Office and Bank Supplies
For Xmas
Waterman's Fountain Pens
William Mann Company
529 Market Street


The interior of the Sedan is fully as pleasing as the notably beautiful exterior.

Packard Single-Sixes which have been on the road thirty thousand miles, and more, have been put in condition as good as new, at trifling cost. Such performance indicates the lower upkeep expense, and the longer life, which are bringing into the circle of Packard ownership thousands who heretofore have deliberately refrained from fine car ownership.

Single-Six Touring, $2485; Sedan, $3275, at Detroit.
Twin-Six Touring, $3850; Limousine, $5275, at Detroit.
Twenty different body styles

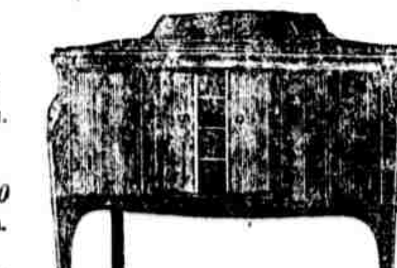
THE ULTIMATE IN A CHRISTMAS GIFT—A SINGLE-SIX OR TWIN-SIX MOTOR CAR ON CHRISTMAS MORNING OR A CERTIFICATE OF PURCHASE FOR LATER DELIVERY.

PACKARD MOTOR CAR COMPANY *of* PHILADELPHIA
319 North Broad Street

PACKARD
ASK THE MAN WHO OWNS ONE

Founded in 1865
The House that Heppe built
Inaugurated the One-Price System in 1881
C. J. Heppe & Son. Central Store—1117-1119 Chestnut Street. Uptown Store—N. W. Cor. 6th & Thompson Sts.

Heppe's sell only the genuine Victor-
VICTROLA
in Talking Machines
$1 per week and upwards
and it is said: "If it is not a genuine Victor Victrola it is a disappointment."

A few Heppe Outfits
Consoles

Victrola No. 210, $115
With $10 worth of records.
Pay only $1.50 weekly
Victrola No. 280, $210
With $10 worth of records.
Pay only $2.50 weekly
Victrola No. 330, $360
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Pay only $4 weekly
Open Evenings Until Christmas.

We offer and really deliver
for only $370
a Francesca Upright Piano
a Francesca Player-Piano
for only $495
but, best of all, we offer
EDOUARD JULES
Pianos and Player-Pianos at only a slightly higher price. Also
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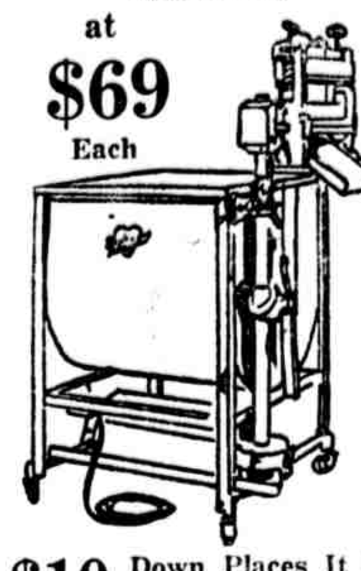
We are also the sole Philadelphia agents for the two greatest Grand Pianos in the world—the Mason & Hamlin and Henry F. Miller.
Call or write for catalogues, prices and particulars of the Heppe 3-Year Rental-Payment Plan.

STORE OPENS AT 9 A. M. CLOSES AT 6 P. M.
THURSDAY, DECEMBER 14, 1922
SNELLENBURGS
ENTIRE BLOCK—MARKET 11TH to 12TH STREETS

Housefurnishing & China Gifts
Extremely Low Priced

A Limited Lot of New
$140 Electric Washers
at $69 Each

$10 Down Places It In Your Home
Balance on Convenient Payments

Footed Nickeled-Fin. Electric Cooker... $1.19
Excellent for heating and cooking

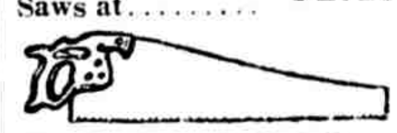
Casseroles, Pie Plates and Relish Dishes at, Each... $1.39
All Complete With Brassed Nickel-Plated Frames

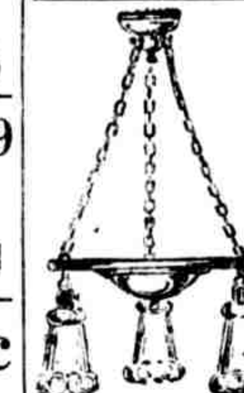
Mail orders filled while the lot lasts.

$25.00 American Porcelain Dinner Sets... $14.95

100-piece sets with pierced blue-bird decorations.

$19.00 3-Burner 16-In. Oven Gas Stove
$12.75

$2.50 26-Inch Steel Saws at... $1.49


3-Light $8.50 Electric Shower
$4.75

Flemish brass finish with fancy embossed globes.

$1.00 to $1.50 Steel Pocket Knives, Each 59c

Knives with assorted composition, wood or stag handles. Mail orders filled while the quantity lasts. Ideal Xmas gift.

Reg. 75c Thin-Blown Glass Guest Sets at.. 45c Set

Water bottle and tumbler, the latter being used as a cover. Floral cutting.

$9.50 White Enamel Kitchen Tables at. $4.69

With white porcelain top and drawer. Slight imperfections which do not hurt their serviceability. Size 25x41.

75c Cut Glass Sugar & Cream Sets, Pair.. 45c

Various shapes and cuttings.

$45.00 High-Grade Golden Oak Kitchen Cabinet
$28.50

3 drawers, white sliding porcelain top, deep flour bin, glass sugar jar and 4 spice jars. Sold on Club Plan.

$75 Singer Sewing Machine

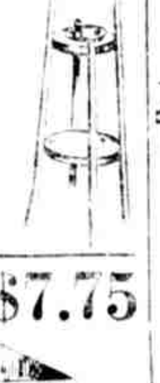
$52.00
Terms, $3.00 When Ordering—$1.25 Weekly
SNELLENBURGS Third Floor

Remarkable Friday Bargains in
Gift Furniture

$45 Virginia Fireside Armchair or Rocker
$24.75
As illustrated in Tapestry

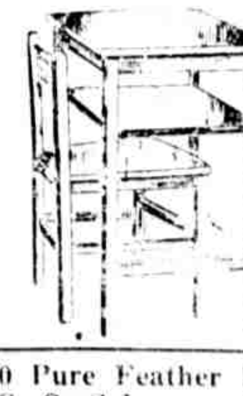
This 5-Piece Gray-and-Blue Breakfast Suit... $24.75

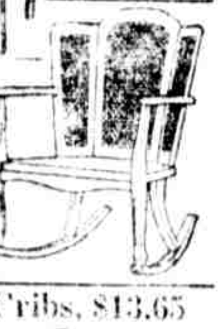
As illustrated.

Smoker's Stand
$2.95


$30 Tea Cart
$14.50

As illustrated.

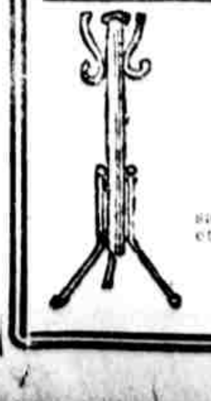
$15 Telephone Table and Chair $7.75


Handsome Cane Rocker or Chair
$19.75 Each


$20 Iron Cribs, $13.65

Continuous posts like illustration. Price includes springs. Quantity limited.

1000 Pure Feather Pillows To Go On Sale Tomorrow at... 93c
Good size bed pillows covered with A. C. A. ticking.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A Sensible and Useful Article for Christmas Gifts
All finishes; bright, satin, ribbon, polet, etc.
$3.75

Soft-Top Mattresses One or Two Parts, All Regular Sizes... $5.75

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