'WEAR AND TEAR' IN BUILDINGS

FRIDAY EVENING.

your shopping time. White ivory picture frames,

White ivory hair brushes, \$1.98, \$2.50 to \$6.50 White ivory dressing combs, 50c, \$1.00 and \$1.25

White ivory hat brushes. \$1.98 and \$2.50

Ivory Pyraline in the DuBarry Pattern

Hand mirrors......\$6.98 and \$8.25 Hair brushes\$4.98 Cloth and hat brushes,

Income Tax Law Emphasizes Need of Measuring Standard For Depreciation

New York.—"How Much Does a Building Depreciate?" is the title of an interesting article contributed by Leo Day Woodworth, secretary of the Advisory Council of Real Estate Interests of New York city In the course of his article, Mr. Woodworth says:

"Hidden losses are as important changes in their lighting bills and other comparatively small items of expense, while they overlook the larger items of depreciation, which is often regarded as a mere matter of bookkeeping.

"Depreciation computations have now attained a very real prominence through the enactment of the Federal income tax laws, and especially reason of the unexplainable methods of administrating it so far as relate to deductions for 'exhaustion, wear-and-tear.' Attempts to offer constructive suggestion in that regard have made us realize that the problem relates to principles which are surprisingly important and general. It is seen to reappear with every effort to compute the present value of any structure either for purposes of investment or mortgage loans or for local tax assessment. How can the assessor, appointed without regard for special ability, learn reasonable methods for determining value from an owner who also lacks, the necessary information? through the enactment of the Fed-

"Also the owner will cheat himself in nearly every case. He usually will overestimate the value of his property both by exaggerating the site value and by thoroughly underestimating the rate at which any building thereon is depreciating. The assessor is glad to find that state of mind, as it is to his interest to put the value as high as possible—especially in states having a tax limit law or in localities where politicians or theories are anxious to place the heaviest possible load upon real property.

"Other owners of buildings results to businessmen seem to have lost their losses. 'Some of the ablest businessmen seem to have lost their losses. 'Some of the ablest businessmen seem to have lost their heads when they erected office buildings,' says a well-informed correspondent, 'and wish to forget the facts rather than to have them tabulated. This is true in many cases aside from buildings which are known to be extravagant monuments. Financial instituitons frequently recognize no depreciation on their books for many bears, although it must be noted that others write off their building costs more rapidly than the facts demand. Bond issues have been issued against buildings where depreciation exceeded the sinking fund or amortization requirements. "It is therefore not only desirable, but essential, that we fix some standard for measuring the depreciation of buildings. It might appear that it is readily discoverable by comparing the opinions of the leading owners and managers, but some owners advance the opinion that on a modern office building a half per cent. Is adequate, whereas a statement from H. J. Burton, of the Plymouth Building, Minneapolis, and chairman of the committee on taxation of the National Association of Building Owners and Managers, says:

"The best authorities consider that there is a steady and inevitable annual depreciation ranging from 1.5 to 2 per cent. for the structural plan, which reduces the competitive earning capacity of the buildings, should also be allowed, and should be differenti

The wide range of opinions even The wide range of opinion) even among those who have invested their millions in office buildings for investment purposes, is ample proof of the need for comparing actual experiences.

Our Dead in France Not Brought Home

Washington—No bodies of American soldiers who were killed or died
of wounds in France have been returned to the United States. The
bodies which have been brought in
on transports have been those of
men who died at sea. Every transport is equipped with modern embalming facilities to meet just such
emergencies.

balming facilities to meet just such emergencies.

Rumors have been current, presumably inspired by enemies, that the bedies of American heroes have been brought back in bags in the holds of ships. Of these reports, Secretary Baker said:

"No bodies have been brought home from France. The only bodies that have been brought to this country have been those of men who died on the transports. The question of bringing the bodies of our men home from France is necessarily postponed until the conclusion of the peace."

Sousa's Great Band Is Dropped by Navy

Chicago The Great Lakes Naval Chicago—The Great Lakes Naval Training Station Band, consisting of 1,700 pieces, will be disbanded on orders from the Bureau of Navigation, it was announced to-day. Under direction of Lieut. John Philip Sousa it has appeared in whole of in part in all parts of the country. A new band of 150 pieces will replace it.

French Loan Reaches Total of \$5,500,000,000

Paris-At the sitting of the Cham Paris—At the situng of the Chamber of Deputies, Finance Minister Klotz announced that the last liberations amounting to \$5,550,000,000 normal capital, or actually \$4,950,000,000, of which the Bank of France land contributed \$2,500,000,000,



Dives, Pomeroy & Stewart Store Hours Saturday 9 to 9

Gift Books of Sentiment and Popular Poetry Specially Bound and Moderate in Price

VASES

Ballads of a Cheechako. Spell of the Yukon Rhymes of a Red Cross Man Embossed leather or ooze, in 12-mo. size or pocket edition. S2.00 and \$2.50 EDGAR A. GUESTS VOLUMES AT \$1.25

Just Folks. A Heap of 'Em. Over Here.

ROBERT SERVICE'S CLOTH BOUND VOLUMES, \$1.25

The Spell of a Yukon. Rhymes of a Rolling Stone.

Ballads of a Cheechako.

The Spell of a Yukon.
Ballads of a Cheechako.
THE REILEY SERIES, CLOTH BOUND
Special editions at 60c; bound in full leather, flexible, lue, each
Reiley Song of Home.
Reiley Song of Home.
Reiley Farm Rhymes.
Reiley Love Lyrics.
Reiley Song of Cheer.

THE WORKS OF HENRY VAN DYKE, \$1.75

The Ruling Passion. Little Rivers.
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Days Off. The Blue Flower.
Out of Doors in the Holy Land.
The Poems of Henry Van Dyke.
THE WORK OF MARK TWAIN
Bound in red limp leather; \$2.00 per volume.
THE WORKS OF RUDYARD KIPLING
Pocket edition; bound in red limp leather, \$2.00 per volume.

THE WORKS OF CHARLES DICKENS
New national edition; large type; red limp leather
ing, \$1.25 per volume; green cloth binding, 75c per
Dives, Pomeroy & Stewart, Street Floor.



A Worthy Gift Display of Exquisite Silk Lingerie and Negligees

Stocks that are of surpassing interest because of the great variety of dainty styles marked by uncommonly good workmanship and beauty of design and finish. What a

Gowns\$5.95 to \$11.00 Boudoir slippers \$1.95 to \$5.00

Boudoir caps50c to \$5.00 Long skirts....\$5.00 to \$10.00

Pajamas \$5.95 to \$10,00 Silk vests \$1.95 to \$3.50

Bloomers \$2.95 to \$5.00

COTTON WAISTS

treasure house of fine gifts for women await your pleasure here.

Corset covers....60e to \$2.95 Gowns\$5.95 to \$11.00 Drawers60c to \$3,50 Gowns\$1.50 to \$10.00 Long skirts\$1.50 to \$7.50 Short skirts60c to \$3.50 Envelope chemise,

Envelope chemise, \$1.00 to \$5.00 Bloomers \$1.00 to \$1.95 Marcella skirt drawers, \$1.00 to \$2.95 SILK UNDERWEAR

Crepe de chine— Camisoles \$1.25 to \$3.50 Envelope chemise, \$2.95 to \$6.95

Voile waists....\$1.25 to \$22.50 Tailored waists, \$1.25 to \$3.50 Flannelette waists\$2.50 Middy blouses, \$1.95 \$2.75 to \$4.50

Pettibockers .

Quilted vests with sleeves, \$2.95 to \$3.50 Quilted vests without sleeves, \$1.95 to \$2.50 Knitted jackets, \$1.95 to \$5.95 Knitted Spencers\$2.95

Crepe de chine negligees,
\$6.95 to \$18.50
Crepe kimonos. \$1.25 to \$2.95
Flannelette kimonos,
\$1.95 to \$2.95
Bath robes... \$3.95 to \$8.95
Corduroy robes \$5.00 to \$12.50
Quilted robes.. \$9.50 to \$19.50

KIMONOS AND BATH ROBES

An Honored Christmas Place

Goes With a Gift of Silver Pieces Even though the price may be small if the gift of silver is selected from our carefully

chosen stocks it is sure to carry with it a welcoming note.

Among the items that are looked upon in good taste are:

BASKETS Salad Dishes Candlesticks Sugar and cream sets are highly favored for giftgiving-and they are very inexpensive. | Silver casseroles with pyrex glass containers, | S5.98 to | S5.98 to | Earthenware bowls with silver plated cases, | S2.98 and | S2.98 and | S2.98 and | S2.98 to |

Dives, Pomeroy & Stewart, Street Floor.

Complete Slipper Assortments Gift Suggestions For Men and Women

Every kind of slipper required may be readily met in these complete style assortments. And the prices are ranged interestingly for gift buyers.

Men's wine and black kidskin Romeos, with hand-turned oak GIFT SLIPPERS FOR WOMEN

Felt Juliets, in wine, grey and black; hand-turn leather soles, \$1.75
Felt comfy slippers, with ribbon trimming and slik pompom; soft leather sole and comfy spring heels \$2.50
Felt comfy slippers, with ribbon trimming and lamb's wool insole; soft leather soles and heels; in salmon, red and blue \$1.75
Felt boudoir slippers, with slik pompom; soft leather soles and spring heels; in blue and lavender \$1.50
Dives, Pomeroy & Stewart, Street Floor, Rear

Gift Gloves--Children's & Women's

Serviceable, well made gloves of a kind that any child or woman will be glad to own are offered in a Christmas showing that is now at its best.

Women's washable cape skin gloves, in white, tan and grey, \$2.00 and \$2.25
Women's pique sewed kid gloves, in tan and black; pair...\$2.50
Women's 2-clasp kid gloves, in black with white embroidery or bite with black; pair ...\$2.50
Women's 2-clasp kid gloves, in white and black; pair ...\$2.50
Women's 2-clasp kid gloves, in white and black; pair ...\$3.25
Dives, Pomeroy & Stewart, Street Floor.



New Satin Hats: New Fur Hats The latest winter hats show creations of all satin and satin with fur trimmings. Close to a hundred new models are displayed at \$5.00, \$6.50, \$7.50 to

> New fur hats in tam, turban and polo shapes including Nutria, Mole and near seal are shown at \$10.00, \$12.00 and

New velvet hats in winter's latest shapes, and style featuring the use of Georgette crepes and lustrous ribbon are among the newcomers of millinery fashion.

Special Sale and Demonstration of Genuine Human Hair Goods

Dives, Pomeroy & Stewart, Millinery Section.



Fine . Gift Thoughts

Fur Coatees, Coats and Fur Pieces Cloth Coats and Suits Attractively Priced

The woman's apparel section promises values of an uncommon kind tomorrow. Embraced in a special showing are fur coatees and coats of Nutria, Beaver, Hudson Seal and Hudson Seal and Skunk

Attractive values prevail in fur pieces of Georgette Wolf and Hudson Seal. Cloth Coats and Suits, combined with fur, are offered at savings of one-third. Complete sizes for Misses and Women.

Dives, Pomeroy & Stewart, Second Floor.

Gift Umbrellas

Many styles for men and women are ready in the enlarged umbrella section. At \$3.50 are to be found fine grades of piece dyed taffeta with choice handles.

At \$5.00 to \$8.50 are beautiful covers of silk or

Dives, Pomeroy & Stewart, Street Floor ..

Easy to Make a New Muff

A muff bed will help accomplish it with little otton filled muff beds with satin lining, 50c, \$1.00,

Gift Handkerchiefs of Fine Quality Hand Embroidered Squares of Linen, 23c

Linen hand-embroidered hankerchiefs of a quality that we could not duplicate for less than 39c are featured in a

Fancy hand embroidered squares, ½ dozen in box, \$1.25 and \$1.50 CHILDREN'S HANDKERCHIEFS

Dives, Pomeroy & Stewart, Street Floor.

Collar and cuff sets—
Real filet......\$2.25 to \$7.50
Satin tuxedo.....50c to \$3.50
Georgette crept...50c to \$2.75
White satin broadcloth and
pique vests with high or low
neck\$1.000 to \$6.50

A WAIST LENGTH OF
GEORGETTE
Staple and pastel shades of
Georgette, appropriately boxed
for gift giving; yard.....\$1.85
Dives, Pomeroy & Stewart,
Street Floor.

Groceries, Grape Fruit and Nuts

A Practical Gift For a Practical Man--Shirts--And a Wonderful Variety to Select From

The Men's Store is keenly alive to the gift needs of men, and has prepared on a lavish scale to cater to the great demands always made upon it particularly around the Holi-The first suggestion in to-day's gift bulletin from this busy section concerns shirts.

Striped percale shirts with soft or laundered cuffs; sizes 14 to 18 Striped percate shirts with soft or laundered cuits; \$1.25 - 95c Fancy and plain striped repp shirts, with soft cuffs. \$1.25 Percale shirts in scores of pleasing patterns; sizes 13 ½ to 18, \$1.50 Woven stripe madras shirts with soft cuffs, plain and novelty leardy weaves \$2.00 and \$2.50 Silk striped madras shirts with soft cuffs. \$2.50 and \$3.50 Fine shirts with silk bosom and cuffs. \$3.55 Silk and fiber silk shirts in rich stripe patterns. \$3.85 to \$10.50 BOXED SUSPENDERS

BOXED SUSPENDERS

Suspenders in wide and narrow lisle, elastic webbing, 65c, 75c, \$1.00 Silk elastic web suspenders . \$1.25 White, tan and mode lisle web suspenders, grain leather ends. 45c Fine elastic lisle web suspenders, wide and narrow webbing, 65c and 75c and 75c . 65c

LINEN HANDKERCHIEFS

Hemstitched linen handkerchiefs, 1-8 and 1-4 lnch hems. 25% Fine hemstitched linen handkerchiefs, 1-8 and 1-4 lnch hems. 3 for \$1.00; each, 35c Plain white hemstitched linen handkerchiefs, 2 for 75c; each, 35c Fine count hemstitched linen handkerchiefs. 50c and 75c Large size linen handkerchiefs 50c and 35c Linen initial handkerchiefs 25c and 35c Dives, Pomeroy & Stewart, Men's Store.

Gifts Galore in Handbags

the highest degree of perfection yet attained by skilled American workers in leather goods. In addition to the admirable styles in leather bags are many beautiful effects in velvet, silk and exquisite beaded creations.

Leather handbags, \$1.25 to \$4.00 Large handbags; 8, 10 and 12-inch frames, \$4.25 to \$7.00 Pin seal and crepe seal hand-

Women's Silk Hose For Gift Giving Prices Range From 75c to \$2.00

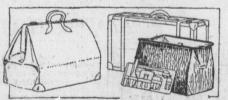
Thread silk, fashioned feet hose; black and white ... 756 Thread silk boot hose, in cordovan, grey, Nile, canary and dovan \$1.00

Thread silk hose fashioned feet, high spliced heels; black and colors \$1.50, \$1.75 and \$2.00

WOMEN'S GIFT UNDERWEAR
Lisle ribbed yests; low neck, sleeveless, and with fancy lace yokes.

75c and \$1.00

White liste ribbed bodices \$75c and \$1.00



Traveling Bags, Suit Cases, Toilet Rolls and Manicure Sets

Choose from a stock that for style completeness and price moderateness cannot be equaled in Harrisburg. All leathers are perfectly matched from selected stock.

Good Overcoats That Scon Prove Their Worth When Wintry Winds Blow

There are remarkably good overcoats from remarkably good makers in our stock of Winter clothing ranging all the way from conservative models for formal and informal wear to great big double-breasted ulsters-and every model shows a style distinction matching the sought for, wished for, wanted style-excellence so much desired by men and young men who seek individuality in their

These are the overcoats we back with all ourenthusiasm, for there is such evidence of quality, of such distinctive styling and of such marked workmanship that a man must feel well clothed and well protected in bitter, blustery periods of winter that test to the limit the quality of the garments he

Overcoats\$25, \$30, \$35, \$40 and \$50 Suits\$25, \$30, \$35, \$40, \$45 and \$50 Boys' Suits and Overcoats.

\$8.50, \$10.00, \$15.00 and \$18.50 Boys' Mackinaws, sizes 9 to 20 years,

> \$7.50, \$15.00 and \$20.00 Dives, Pomeroy & Stewart, Second Floor Rear

New Neckwear For Women

2 .