

The Newark Post

VOLUME XV

NEWARK, DELAWARE, DECEMBER 10, 1924.

NUMBER 46

160 Prizes Offered To Poultry Fanciers

Expect Newark Show in January Largest Ever to Be Held in State; Premium List Mailed

Although the complete list of awards is not fully prepared, there will be over 160 separate prizes offered for poultry fanciers who exhibit in the Winter Show of the Diamond State Poultry and Pigeon Association, to be held in the Newark Armory the week beginning January 12th, next.

Officials of the Association, who met in Wilmington last night, aver that this will beyond a doubt be the largest poultry show ever to be held in Delaware.

Great interest is already centered here. Messrs. Renshaw, Little and Robinson are actively booming the show in this vicinity, and all deserve great credit for the work they have done in making preliminary preparations.

Prizes From Far and Near

Included in the long list of awards, which will be officially published in The Post next week, are scores of valuable silver cups, poultry equipment, jewelry, pens, and cash prizes. The latter makes up the largest single type of gift.

In the Sweepstake Special class, where the competition will likely be the keenest, one \$25.00 cash prize, and two \$20.00 prizes are listed, in addition to \$15, \$10, and \$5 cash awards and useful articles.

Among the contributors of expensive cups to be competed for in various classes at the show are Mayor E. B. Frazer, Norris N. Wright, R. T. Jones, Newark Town Council, Ernest B. Wright, David Curlett, Harry Handloff, H. L. Bonham, John R. Fulton, H. Warner McNeal, Agricultural Department of University of Delaware, and General T. Coleman du Pont.

George W. Murray contributes an expensive brooder in the Sweepstake Specials.

At the meeting last night, at which Mr. Renshaw and his associates were present, large silk ribbons were ordered, and over 1000 entry lists mailed to prominent poultry fanciers all over the East.

RECOVERING SLOWLY

Young "Vic" Willis Passes Crisis In Serious Illness

Victor, Jr., son of Mr. and Mrs. Victor G. Willis, of the Washington House, is reported this week to be slowly recovering from a serious attack of pneumonia, suffered over a week ago.

For a few days the latter part of last week, hope was nearly given up for the youngster's life. Two nurses were in constant attendance. He successfully passed the crisis, however, and Dr. Pearson, the physician in charge, looks for a complete recovery.

FIRE IN AUSTIN OFFICE

Smoldering Coats Believed To Have Started Blaze

A slight fire was discovered yesterday morning in the small frame office of the Austin Company, builders in charge of work at the Continental Fibre Company here.

It is believed that the stove in the shed became overheated and set some coats to smoldering on the wall nearby. When the office was opened yesterday morning, a slight blaze started. It was put out with little damage.

LODGE NOTES

A large number of members of American Flag Council No. 28, Jr. O. U. A. M. will go to Lewes on Saturday night, December 13, to witness a class initiation of nearly 100 candidates. The State and National Board of officers will be present.

About fifteen members of the local Council attended a class initiation on Monday night, held by Diamond Council in the Jr. O. U. A. M. Hall, 907 Tatnall street, Wilmington.

Jr. P. S. Councillor Charles W. Colmery, accompanied by Henry F. and Frank E. Mote, paid a visit to Farmington Council No. 42, at Farmington on Thursday night, December 4th, at which time the State Board of officers paid their official visit.

NEWARK GIRL WEDDED

Miss Ellen Crow Became Bride Of John J. Fox At 4 P. M.

A quiet wedding, attended only by immediate members of the bride's family occurred at four o'clock this afternoon, in the parsonage of the First Presbyterian Church, when Miss Ellen Crow, daughter of Mr. and Mrs. Robert J. Crow, became the bride of Mr. John J. Fox, of Norristown, Pa.

The ceremony was performed by the Rev. H. Everett Hallman, pastor of the church. Those in attendance at the nuptials were the bride's father, Robert J. Crow, and a brother and sister, F. Irving Crow and Anna Crow.

Following a wedding trip, the bride and groom will reside in Norristown.

The bride is well known and very popular in Newark. She was connected for some time in secretarial work with the late R. M. Upton, director of the Rehabilitation School here; she is also active in church and social affairs of the community.

HUNTING FOR DIPHTHERIA

Dr. Raymond Downes, president of the Newark Board of Health, announced yesterday that cultures are being taken by the Board in various departments of the public schools, in an effort to ward off any potential diphtheria danger to the community.

In view of the several cases reported the last few months, this action was deemed imperative by the Board. The cultures are being examined, and in cases where the germ is noticed, extra precautions will be taken.

P. T. MEETING

Election of Officers Next Tuesday Night

An important meeting of the Newark Parent-Teacher Association will be held in the High School next Tuesday evening at 7.30 p. m. The announcement was made by George L. Medill, president of the Association.

Rev. R. B. Mathews, rector of St. Thomas' Episcopal Church, will speak at the meeting. Officers for the new year will be elected and other important business will be decided.

FIRE ON TUESDAY

Newark firemen were called out at noon yesterday to fight a blaze on the Resgister farm, near here.

Churches Planning Christmas Parties Here

Sunday Schools Will Have Gala Times Near The Holiday; Programs in the Making

The joyous Christmas season will again find Newark prepared.

The churches of the town, in particular, are laying plans for gala times before and immediately after the Holiday.

The age-old traditions of Christmas will again be adhered to, and Sunday School superintendents, teachers and pupils are already agog over the entertainments scheduled for the season.

Superintendent H. K. Preston, of the Presbyterian School, is actively at the head of the Christmas party plans in that church, and with his aides, held a meeting a few nights ago and outlined the activities. A program for both a Sunday School party and an entertainment for the grown-ups is being prepared.

At the Methodist Church, committees have been appointed to look after the various details. The Methodist parties will be held on the evening of December 23rd and December 27th. Committees appointed are as follows:

Program December 23rd—Primary: Miss Olive Porter. Beginners: Mrs. John W. Moore. White Gifts for the King: Mrs. L. V. Rhodes, Mrs. Geo. M. Phipps, Miss Eleanor Davis, Mrs. W. C. Pelton.

Program for December 27th—Rev. Frank Herson, T. F. Manns, Robert Davis, E. F. Dawson.

Orchestra—Robert Davis. Decorations—H. H. Gray, O. W. Leveridge, I. T. Ellis, Clyde Davis, Ruth Butler, Eleanor Butler, Mrs. A. D. Cobb.

Candy and Gifts—Miss Helen Davis, Mrs. John W. Moore, Miss Olive Porter, E. F. Dawson.

Distribution of Gifts—F. A. Cooch, Geo. M. Phipps.

Christmas at St. Thomas Episcopal Church will also be celebrated both by the Guild and the church proper.

Church goers of the community, then, are assured of splendid entertainments both in Newark proper and in the outlying church communities, where additional parties are planned.

Church, Parsonage, Sunday School And Community House In M. E. Building Program

With the completion of legal details this week, the Newark Methodist Episcopal Church will become owners of a tract of land on Academy street, nearly opposite the new High School, upon which they will erect a new church.

This announcement was made by an official of the church Monday night.

Efforts of the church group to make possible the enlargement of their present quarters has now become a fact, and plans will be immediately established for the realization of their new home.

The new site, it will be noted, is on Academy street, and not on Delaware avenue, as has been previously reported. The Official Board of the church about a year ago were reported to have been interested in the Maxwell property on the latter street, but since that time, the only deal contemplated has been the Academy street site.

The purchase was made from the

University of Delaware, following an agreement reached as to slight changes in the boundary lines of the lot.

Both the College and Church authorities have approved the terms of the sale, it was stated Monday night.

Has 274 Feet Frontage

The new church site has a frontage on Academy street of 274 feet, and extends westward toward Wolf Hall a distance of about 300 feet.

A temporary school building erected last year by the school authorities at present occupies part of the tract. This building will no doubt be dismantled or moved as soon as the new High School is occupied.

It is estimated that at least two years will elapse before work will start on the new group of buildings. Included in the tentative plans, are a new church, parsonage, community or church house, and a Sunday school building. When completed, it will be one of the most modern churches in the State.

CENTURY CLUB PLANS CHRISTMAS PARTY

December 15th Set As Date For First Holiday Affair

The coming Christmas party at the New Century Club on Monday evening, December 15th, is a new event on the Club calendar.

Great secrecy is being maintained as to the nature of the entertainment, but you can feel very sure that it will be an evening of royal good fun.

Members will be pleased to know that invitations to the party include husbands and sweethearts. If neither is available, then some member of your immediate family.

Members should not overlook the business meeting of the Club to be held at the usual hour on Monday.

—Secretary.

LOTS GO FOR 50c EACH

Others Sell As High As \$135 At Rupp Auction

Lots ranging in price from 50 cents to \$135 each were sold by S. E. Damron, at a public auction on the Margaret Rupp tract, on South Chapel Street, Saturday last. 230 lots were disposed of.

The principal buyers were Platt and Cohen, local butchers. They purchased the farmhouse and buildings and about 60 lots. Other heavy buyers were J. P. Wilson, J. H. Hutchinson and Wilmer Hawthorne. In all, 17 people purchased land at the sale.

The new Ford car was won by Robert Elliott, a farmer near here. A fair crowd attended the sale.

LOCAL FANCIERS WIN

W. E. Renshaw, Samuel Little and Clyde Robinson exhibited chickens at the big show in Baltimore last week.

Of the local fanciers, Mr. Renshaw came out best. His birds won a second, third and fifth in the barred rock class against 174 competitors. He only exhibited three birds.

Mr. Little received one first place and Mr. Robinson a fifth place.

THE CROSSWORD PUZZLE

On another page of The Post this week will be found the first of a series of Cross Word Puzzles, which will be carried in each issue.

POMONA GRANGE ELECTS F. C. SNYDER

F. C. Snyder, of Delaware Grange, was elected master of New Castle Pomona Grange, at its fourth quarterly meeting last Thursday at the Hockessin Grange Hall. Mr. Snyder succeeds Frank F. Yearsley.

Where Land Is High

THE POST in receipt of a note from Colonel S. J. Smith, formerly of Newark, now spending the winter in Palmetto, Florida.

Colonel Smith has this to say about the development of the "Graden State":

"I'm having an interesting time down here in the 'Land of the Palm Tree' watching the real estate doctors attach wings to the land and send it upon dizzy flights. I sometimes wonder how long the gas will hold out!"

Old Negro Refuses To Surrender Himself

Gives Police a Merry Afternoon Barricaded in Home Here

Refusing to be committed to the Workhouse in default of a fine imposed Monday night by Magistrate Thompson, Nathan Hughes, a 63-year-old Negro, residing in the New London avenue section, held police at bay for several hours yesterday afternoon before he was finally subdued and lodged in Town Jail by State Highway policemen.

He was fined on a complaint made by Cordelia Teasley, who charge him with threats. The fine imposed was \$10 and costs.

Failing to pay his fine, Hughes was taken in tow by Constable Ellison, but broke away from the latter, and tramped up New London avenue to his home, with Ellison still endeavoring to subdue him.

On Tuesday, Chief Lewis found the Hughes house barricaded and the old occupant in no better mood, so a call was sent for highway policemen Reynolds and Dockelberger.

The three officers then proceeded to the house, and after breaking down a door and pursuing Hughes to the second story, they placed him under arrest. He was committed peacefully to the Workhouse last night. It is alleged that Hughes waved an axe in the faces of the police yesterday afternoon.

Hughes asserted that he was innocent of the charges made, and that he "just didn't want to go to the Workhouse."

BOARD OF EDUCATION DISCUSSES EQUIPMENT

Check Up On Needs of New Building at Last Week's Meeting

Little business, other than that relative to equipment for the new \$250,000 High School occupied the minds of the Newark Board of Education, at a meeting held here last Friday night.

Messrs. Gallaher, Gray and Superintendent Owens went over every detail of the equipment plans very carefully, with a view to checking up on the needs of the pupils, and seeing that no waste is forthcoming.

There were no orders placed for the necessary items, it was said. Several other items for consideration were held over until another meeting, which is likely to be held tomorrow evening.

CALLED TO DEATH BED

Mother Of Armand Durant Dies In Georgia Home

Armand Durant, of this town, was called to Atlanta, Georgia, last Saturday by the critical illness of his mother, Mrs. Edward M. Durant, which resulted in her death on Saturday evening.

LECTURES ON BIBLE

Dr. W. O. Sypher, Professor of English at the University of Delaware and editor of the recent volume of annotated selections from the King James version of the Bible, will treat of the interest and value of the Bible, even apart from its more usual credal function, in a lecture at the laymen's services in First Unitarian Church on Sunday.

DIES AT 104 YEARS

Caroline Bayard, colored, aged 104, died at the home of Jesse Roberts Monday morning after a few days' illness. She was the oldest woman in Delaware City and probably in the State by many years. She was born in August, 1820, on the John Higgins' farm, one mile from here on the St. Georges road, and spent all her life in New Castle County.

RELEASED ON BAIL

Paul Mercer Gives Bond For Appearance In Court

Local police reported this week that Paul Mercer, accused of robbing the pool room of Lawrence Hageman, on Main Street, over a week ago, had submitted bail and is no longer being held at the Workhouse. John Scarborough, arrested at the same time, has not as yet procured bail for his appearance in court in January.

CHURCHES

First Presbyterian Church
Rev. H. Everett Hallman, Pastor
9.45 a. m.—Sunday School.
11.00 a. m.—Morning service. Rev. Welling T. Cook, of Hiang-Kiang, Korea, will occupy the pulpit at this service.

6.45—Christian Endeavor Meeting.
7.30—Evening service.

Church Notes

The Mission School at the church will meet tonight and a full attendance is requested.

The last meeting of the School will be held next Wednesday evening, the 17th, at which time will be held a study class and, in addition a stereopticon lecture will be given.

Methodist Episcopal Church

The Central Church

The Rev. Frank Herson, Minister
10 a. m., Session of the Church School. All departments. 11 a. m., Divine worship with sermon, subject: "A Precious Secret." 7.30 p. m., Divine worship with sermon, subject: "A Man's Heart." Always crowded. Good music. Warm welcome. Work for all.

Church Notes

The midweek service on Wednesday evening at 8 o'clock. The church at prayer.

The regular monthly meeting of the Women's Home Missionary Society will be held in the lecture room on Thursday afternoon, December 11, at 2.30.

Miss Delena Leake's Sunday school class will hold a bake in the store of Mr. Blocksom on Saturday afternoon, December 13, at 1.30.

White Clay Creek Church

Wm. Reed McElroy, Pastor
Sabbath School at 10 a. m.
Preaching at 11 o'clock.
Christian Endeavor Society meets in Mill Town with Mr. and Mrs. Ruben came at 7.30. On last Sunday evening, all unknown to any one but themselves, the State C. E. officers, six in number, dropped in and took part in our meeting.

The monthly Missionary meeting is to be held Thursday evening of this week with Mr. and Mrs. David Eastburn, at Red Mills. Mrs. Wm. Cloud being the leader.

Ebenezer Church

Gilbert T. Gehman, Minister

Church school 10.00 a. m. Sermon 11.00 a. m. Catechism Class 12.10 p. m. Epworth League 7.30 p. m. Music by the Young People's choir. Bible lecture 8.10 p. m. The membership manual class meets at 8.30 p. m.

The Mite Society will meet at the home of Mrs. Frank Buckingham, in Newark, Thursday evening, December 11th.

Mr. J. Little was the leader of the Epworth League service last Sunday evening. Mr. Little gave a splendid talk on the topic of the evening. Alice Sheldon sang a solo. Doris and Dorothy Megilligan sang a duet. Messrs. Robert Connel, Franklin Knotts and Herbert Knotts played selections on their violins and banjo. The Epworth League is becoming stronger not only in members, but also in spirit. A number of new members were added to the League last Sunday evening.

HEAD OF CHRISTIANA PRESBYTERIAN CHURCH

Rev. John McMurray, Pastor
Bible School, 10 a. m. Morning worship, 11 a. m.

All who are to participate in the Christmas Exercises are asked to meet at the home of Mr. Mischler for practice Thursday evening, 11th inst.

Communion Service

The regular Quarterly Communion of the Lord's Supper will be observed at the Head of Christiana Presbyterian Church, Sunday, December 14th. Every member of the congregation is expected to be present on this occasion unless providentially hindered.

New members are to be received on Confession of Faith and by Church Letters. The Sacrament of Baptism will be administered.

St. Thomas Guild Party

Members of the St. Thomas Episcopal Church Guild will give a large box social in the Parish House here tomorrow evening. The affair is given as a benefit for the Guild. Everyone is cordially invited.

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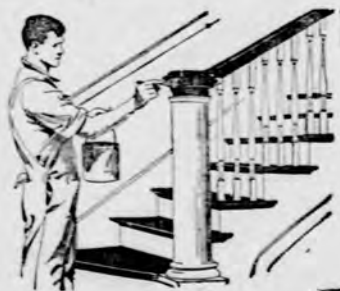
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All styles and leathers, \$2.50 to \$5.00.
Felt Comfort Slippers, \$1.50 to \$2.50.

CHRISTMAS

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THIS STORE is all set for an old-fashioned Christmas! We've put our house in order for the holiday jubilee. Every section is brimming over with fine things for gift-giving — all chosen for their desired serviceability and practicability.



SHIRTS

Every man appreciates a high-grade Madras Shirt as a gift—and here they are reasonably priced at

\$3.00

LOUNGING ROBES

For his pleasant evenings at home, most every man will appreciate one of these at

\$15.00

BATHROBES

Featuring the famous Beacon Robe—the Robe that many a man will welcome as a gift.

\$6.50

HANKIES

An excellent assortment of pure linen Handkerchiefs at a very moderate price.

50c

NECKWEAR

Involving a selection of pure Silk Neckwear in the season's newest patterns.

\$1.00

MUFFLERS

Showing an interesting variety of Wool Mufflers in checks and plaids; they're special at

\$3.50

BELTS AND BUCKLES

Something a man seldom buys for himself, but welcomes as a gift.

\$2.00

PAJAMAS

Shown in madras, percale and soisette; with or without frogs; they're special

\$2.45

HOSIERY

Here's a selection in silk or wool or mixtures that he's bound to like; very special at

\$1.50

GLOVES

Presenting a choice selection of Cape Gloves in a variety of colors; great values at

\$4.00

SWEATERS

One of these Merion Pull-over Sweaters will win his appreciation instantly; special

\$7.50

HOUSE COATS

For these pleasant evenings at home he will welcome one of these.

\$10.00

Suits and Overcoats

\$30

\$40

\$50

For that "dress-up" occasion—the holiday festivals—we offer three extreme value-giving groups, featuring some of the finest Suits and Overcoats shown by this or any other Store at these prices.

The answer to your Boy's gift problem is right in this Store — his Store and your Store, too! Herewith we suggest only a few items of interest to the youngster.

STOCKINGS

Reinforced where the wear's hardest; Special.

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Golf Hose \$1.00 and \$1.50

SHIRTS

Offered in durable fabric and the season's newest patterns.

\$1.50

SWEATERS

Jumbo knits; coat or pull-over styles, they're special.

\$4.50

CAPS

Every boy will want a pair of these Gauntlet leather Gloves, nicely trimmed; at

\$1.50

All wool, with or without flaps; an unusual value is offered.

\$1.50

NECKWEAR

Patterns to please his exacting tastes; silks or knits.

50c

News Bulletins of Interest From Many Nearby Towns

PLEASANT HILL

The Mite Society of Ebenezer M. E. Church will meet this Thursday evening at the home of F. H. Buckingham and family, in Newark.

Mrs. M. C. Buckingham, of New Castle, spent the week-end at the home of Alban Buckingham and family.

Mrs. Irma Whiteman and children and Miss Betty Devinney, all of Wilmington, spent the week-end at the home of Mr. and Mrs. S. W. Pierson.

Mr. and Mrs. Lewis Lee and children, of Thompson Station, spent Sunday with their cousin, John E. Buckingham.

Mr. and Mrs. Clarence Dempsey and children, of Mendenhall Mills,

Cottage Yeggman Is Caught Near Easton Believed To Be Responsible For Looting Elk River Homes Recently

The machinery of the law worked surely and quickly in following up the wholesale looting of cottages along the Elk and Bohemia River in

were the recent guests of Mr. and Mrs. H. A. Mousley.

Mr. and Mrs. A. T. Buckingham had as their Sunday guests, Mr. and Mrs. Raymond Buckingham, Mr. and Mrs. David Chalmers and son Raymond, and Mr. Perry Towson, all of Newark.

Cecil County.

J. W. Leflie, address New York City, was arrested Monday of this week in Talbot County, near Tilghman's Island, aboard his 40-foot sloop, by county officers, and will face trial in Cecil County for the depredations.

According to officials, it is alleged that Leflie has been plying the Chesapeake and its tributaries for nearly two years. His 40-foot sloop is equipped with an auxiliary engine.

Cottages of a number of wealthy Philadelphians have been robbed. In every case where cabins and cottages have been broken into the robber has made off with guns, rifles, field glasses and cameras.

It is alleged that Leflie recently attempted to sell some of the stolen property to William Kallahan, a storekeeper at Bohemia Bridge and the authorities were notified and got on his trail.

A reward of \$1000 was offered by Joshua Clayton, State's attorney of Cecil County, for the arrest and conviction of the robber. If Leflie is convicted of robbing the cottages, the reward will probably go to the Sheriff

D. A. R. MEETS

The meeting of the Cooch's Bridge Chapter, D. A. R., was held at the home of Mrs. J. Pearce Cann, December 6th.

An invitation was read from the Caesar Rodney Chapter, to be present at its birthday anniversary at the New Century Club Building, Wilmington, on December 9th.

It was decided that the usual contribution of the Chapter to the Berry School be sent now.

The acceptance of the papers of a new member of the Chapter was reported.

After the business meeting the ladies were delightfully entertained by the hostess.

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Ford Roadster.
1924 Ford Truck with Walson body.
1923 Ford Touring, excellent condition.

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With silk shoulder straps all the wanted shades; splendid weight.

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Charming throw-on models of crepe de chine, beautifully trimmed. All the new HIGH SHADES.

Quilted Silk Robes \$19.50

Heavy changeable satin or crepe robes with lamb's wool interlining. High shades and black.

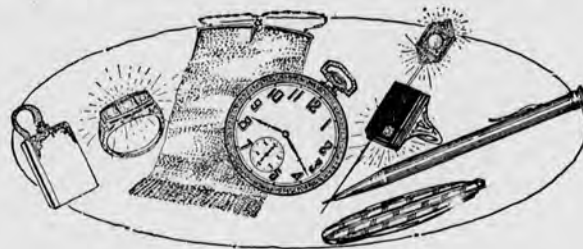
K 600 Guaranteed Silk Hose \$2

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Beautifully lace-trimmed. Every smart new color in heavy crepe de chine.

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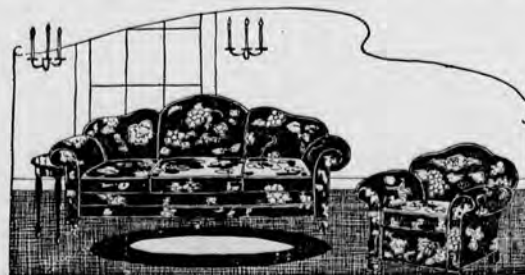
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EVERETT C. JOHNSON—Editor and Publisher

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December 10, 1924

School Building Program

We are printing in this issue "A Plan for Financing a State School Building Program for Delaware," prepared and presented to the citizens for study and consideration by Mr. Pierre S. du Pont.

It would be both unworthy and unappreciative of the tremendous amount of thought and work shown, for us to express any views we may have until we give it more serious study than time so far has afforded us. Suffice just now to say, it is a remarkable document. There is nothing like or equal to it ever before accomplished either in Delaware or elsewhere. No survey, or analysis, or study of facts, figures and conditions of a public problem, such as this, has ever to our knowledge been attempted. Interesting and pertinent too, is the fact that a man of Mr. du Pont's varied interests has done this piece of work himself. This to our mind is a service to Delaware even more worthy and commendable than his gifts, so generous, so unassuming, and so fraught with service to his generation and the days to come. No man in Delaware knows the School Facts so well as he. No man in any other state knows them. Here is a document based on facts and calculations made, and conclusions drawn, by one of the Nation's greatest financiers. By inheritance, association, experience, training, study and sympathy, he is fitted for such work. Interest, inclination, and knowledge of conditions prompted it and his sympathy and sense of duty to his fellow men made possible its execution.

We accept the Plan in the spirit in which he has given it, and shall give it our best thought and attention. All Delawareans interested in citizenship, in Delaware, in the Nation, will do likewise.

Address of Judge Morris Before New Citizenship Class on Monday Evening

You are American citizens. In your life a new day has dawned. You expect it to bring to you less of sorrow and more of joy than has been yours in the days gone by. Your future and that of your children already looks brighter. You are happy. You should be happy for there is no earthly possession of greater value than American citizenship. It has for you, even now, enriched life itself. America welcomes you. America congratulates you. America even shares your joy. She prays that your every hope may be fulfilled—that your life may be one of freedom and of peace—of service to your country, to humanity and to your God. It is indeed fitting and proper that America should entertain for you such sentiments and hopes for the primary purpose of this government, its fundamental principle, is to make secure to men their natural rights of life, liberty and the pursuit of happiness. America believes that in promoting the happiness of her citizens she is best justifying her own existence and is doing that which will tend best to preserve the government itself. The government of our fathers leaves you free to hew through the years of time your own pathway to your own goal of destiny. Here, the gates to the field of opportunity are flung wide. The citizen, native born and naturalized, alike, may enter that field when and where he will. That which you may accomplish in that field depends solely upon you, your natural talents, your strength, your training, your industry, your honesty with self as well as with others and upon your moral courage. How wonderful is America! How wonderful is the government that came from our fathers! When the Constitution was framed and adopted the doctrine of the separation of government and the complete subservience to government of the individual in thought and action prevailed throughout the world almost without exception. The divine right of kings and the absence of rights in the individual save by grace of king or parliament constituted the generally accepted philosophy of government. In place of that theory of government our fathers declared that the rights of each citizen to life, liberty and the pursuit of happiness are the rights that come as gifts from the Creator of the Universe and that the true purpose of government is but to make those rights secure. What a revolutionary doctrine! How bold were the spirits that dared announce it! Well might kings when they heard its ringing tones of challenge tremble upon their thrones and well might the downtrodden masses of humanity tortured by tyranny at last hope for a surcease from sorrow! Then and not until then did there dawn an era when mankind through individual development and individual initiative might rise en masse to higher levels of progress and civilization. Not until the adoption of America's Constitution did there come to any large numbers of the people of the earth civil and religious freedom and an unfettered opportunity of the individual to employ to his own advantage and to the advantage of his fellow men the utmost strength and power with which by nature he had been endowed. The establishment of such a government was an assurance that no longer would it be necessary for a Copernicus, to save himself from torture, to conceal until after his death the natural laws discovered by him. It was an assurance that not again, should such government endure, would a Galileo be sentenced to chains and the dungeon for his marvelous inventions and a disclosure of their revelations.

Is such a government worth saving? Shall it endure? You know that upon the preservation of that government depend not only your own security and happiness but also, in large measure, the security and happiness of mankind. You know that its preservation depends upon the continued integrity of the fundamental principles of that government which for the protection of the people have been engrossed in our written Constitution. Consequently, all persons who by direct or indirect attack would destroy or impair that Constitution or a single fundamental principle thereof need to take heed of your oath of allegiance and understand that to them it stands as an ever present warning and threat. But the taking of the oath of allegiance is not a discharge of your duties of American citizenship. On the contrary it is but an index and a guide to those duties and a solemn assurance that you will perform them.

How may a citizen support and defend the Constitution against all enemies foreign and domestic and bear true faith and allegiance to the same? It is obvious that in time of war one fails in this duty unless he then renders to the government such service as the government may require of him. But let us hope that we shall not again be harrowed by war. What must he do in time of peace properly to perform his duties of citizenship. Unquestionably he is neither a patriot nor a good citizen unless he is obedient to the Constitution and all laws made in pursuance

"Good Roads, Flowers, Parks, Better Schools, Trees, Pure Water, Fresh Air, Sunshine and Work for Everybody"—OUR MOTTO

thereof. Yet when he has given obedience to all the laws, essential as that is, he has performed only half his duties. America demands of her citizens more than passive patriotism. To support and defend America's Constitution the citizen must be active as well as passive in his loyalty. He must be active in preventing the adoption of any amendment to our Constitution that would destroy or impair the basic principles of that charter of human liberty. That is no small task. To perform it successfully the citizen must understand thoroughly and well not only what the basic principles of our Constitution are but why they exist. He must know that the very essence of the strength of that document and the source of the happiness consequent upon its adoption lie in the delicate adjustment and apportionment of the powers of government between nation and states, and in the reservation, free from governmental interference, of certain rights to the people. Upon the maintenance of that equilibrium depends the continued congruity of government with individual liberty and freedom. As constituted our government was strong enough to protect the rights of the individual yet not strong enough to destroy those rights. Let the equilibrium established between the powers of government, state and nation, and the rights of the people be destroyed and there remains on the one hand either a government too weak to protect the people in their rights or, on the other hand, a government so strong that at its pleasure the people may be made wholly subservient to its will. What citizen would desire to have as the chief executive officer of the state a person appointed by the central government at Washington and responsible not to the people of the state but solely to that government? Would it add to the liberty of the American people to have the cities of our nation policed by soldiers of a national standing army instead of as now by persons responsible only to the inhabitants of such cities? Would it add to the happiness of American citizens to have only such freedom of action in their business and local affairs as might from time to time be permitted by a bureau at Washington? Would the farmers of the nation follow the plow more cheerfully were they under the constant direction and surveillance of representatives of national Bureaus only slightly, slowly and remotely if at all responsible to the people's will? With respect to such matters John Fiske, the renowned historian, has with but little extravagance, said:—

"If the day should ever arrive (which God forbid!) when the people of the different parts of our country shall allow their local affairs to be administered by prefects sent from Washington, and when the self-government of the states shall have been so far lost as that of the departments of France, or even so far as that of the counties of England—on that day the progressive political career of the American people will have come to an end, and the hopes that have been built upon it for the future happiness and prosperity of mankind will be wrecked forever."

The constitutional equilibrium by which individual liberty was made secure by our fathers is ever in jeopardy. Amendment after amendment to the Constitution is suggested or proposed. With few exceptions they have had for their purpose the enlargement of the powers of the central government. With every enlargement of the powers of that government there is a corresponding diminution of the powers and the rights of the states or of the people or both. Carried far enough this tendency would destroy both the powers of the states and the reserved rights of the citizen. The government would be omnipotent and America would have surrendered forever those safeguards of freedom bequeathed to us by those who loved liberty and knew how to acquire and preserve it. But, say some, evils arise from time to time in our land and a remedy must be supplied. True, quite true. But an omnipotent government is not

a remedy for any evil. On the contrary it is the greatest of all evils as the thumbscrew, the wrack, the branding iron, the funeral pyre, arch supporters of the tyranny of the past, bear witness. In supporting and defending the Constitution your solemn duty will be to make those who do not comprehend the deep and vital importance to humanity of maintaining the constitutional equilibrium established by our ancestors, understand that such is the happiness of our American governments that under them every social evil may find a remedy without destroying the pillars of our temple of liberty—the Constitution. Your duty, the most solemn, will be to stand ever fearless and firm against any and all amendments, however specious may be the pretexts by which they are supported, that would destroy with the virus of omnipotence the government of our fathers. That in the performance of your duties of citizenship you will neither fail nor falter I have an abiding faith.

A Real Christmas Greeting

A year's subscription to *The Newark Post* for some one who has lived in Newark would make a fine present for Christmas. The old *Home Town Paper* is still an institution. Dailies from the Cities, News Reels at the Movies, no—not even Radios tell the news from the Folks like the *Country Weekly*.

Every year we receive requests to send the *Post* to So and So. "They like to hear what is going on back home," the letter reads. So we fix up a little Christmas Card and send it on, saying which good friend had remembered them. Really, *The Home Paper* gives a peculiar thrill that nothing else does. Not the editorials—"laws sakes," no,—but the news of the street, the parties, the dances, deaths, marriages, personals, Town Council, Churches and all that make up the details of life in a community such as ours. And it is not just Christmas but every week in the year.

What do you think?

Call—92—or write

THE NEWARK POST.



SEVERAL NEWARKERS ATTEND BIG DINNER

Sons of Delaware Ladies Night At Bellevue Last Monday

One of the largest dinners in their history was given by the Sons of Delaware of Philadelphia in the Bellevue-Stratford Hotel on Monday evening.

The chief speaker at the dinner was Senator S. D. Fess, of Ohio, who filled the engagement of Senator William E. Borah, when the latter was forced to cancel his trip at the last minute.

Newark people who were numbered among the diners were Dean W. J. Robinson, Mr. and Mrs. George L. Medill, Charles Medill and Dean George E. Dutton.

Delawareans at and near the speakers' table were: Governor-elect Robert P. Robinson, Attorney-General Sylvester D. Townsend, Chancellor Josiah O. Wolcott, Judge Richard S. Rodney and Mrs. Rodney, Dr. and Mrs. H. V. Holloway, Dr. and Mrs. Walter Hüllihen, Deputy Attorney-General Clarence A. Southerland, Judge Daniel O. Hastings and Mrs. Hastings and Philip J. Carpenter.

Sensible Christmas Gifts

We now have a most complete stock of choice apparel for men's Christmas Gifts. Useful articles are always appreciated, particularly when of a high standard. The selection of Christmas gifts is no task but a pleasure when purchased here.

Neckwear	1.00 to 4.00	Shirts	2.50 to 10.00
Gloves	2.50 to 6.00	Handkerchiefs	.25 to 2.50
Mufflers	3.00 to 13.50	Full Dress Sets	4.50 to 11.00
Sweater Coats	10.00 to 35.00	Umbrellas	2.00 to 15.00
Lounging Robes	8.50 to 95.00	Dress Waistcoats	8.00 to 15.00
Slippers	1.50 to 5.00	Wool Vests	6.00 to 13.50
Pajamas	2.00 to 15.00	Overcoats	35.00 to 95.00
Silk Hose	.75 to 3.50	Suits	38.00 to 55.00
Wool Hose	1.00 to 4.50	Golf Hose	3.00 to 10.00
Traveling Bags	18.00 to 45.00	Military	
		Brush Sets	5.00 to 10.00

MANSURE & PRETTYMAN

DU PONT BUILDING

Note—Buy Your Christmas Gifts Early!

Give Something For The Car This Christmas

Many Useful and Attractive Gifts are being Displayed



Fader Motor Co.



Mrs. G. B. town is spending her sister, M. Middletown.

Mrs. James taining her m Sharpstown, M a few weeks.

Miss Marir a house party week-end and Marine game

Mr. Carroll days last week

Mr. and Mrs little daughter phia, spent the Mrs. Walker L

Mrs. William week-end with burg.

Mr. and Mr Berwyn, Pa., w on Sunday.

Miss Alice K ber of friends Hen Tea and evening.

Eugene Kent end in Chester,

Mr. and Mrs Korea, are sp with Rev. and man.

Mrs. George to be ill at her

A number of girls who ar schools are ex holidays next w

Mrs. Charles a new Bridge C last evening at Place.

Mrs. R. W. I the week-end at Mrs. M. L. Laff

Rev. R. B. M Thomas Episcop covering slowly of gripe.

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Two children Hutchison, on W

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PERSONALS AND SOCIAL NOTES



Mrs. G. Burton Pearson of this town is spending the week visiting her sister, Mrs. J. L. Warren, in Middletown.

Mrs. James C. Hastings is entertaining her mother, Mrs. Collison, of Sharptown, Md., at her home here for a few weeks.

Miss Marion Smith was a guest at a house party in Baltimore over the week-end and attended the Army-Marine game Saturday afternoon.

Mr. Carroll Nickerson spent several days last week at Mays Landing, N. J.

Mr. and Mrs. Curtis W. Strong and little daughter, Grace, of Philadelphia, spent the week-end with Mr. and Mrs. Walker L. Fell.

Mrs. William Aikens spent the week-end with friends at Landenburg.

Mr. and Mrs. J. Watson Fell, of Berwyn, Pa., were visitors in Newark on Sunday.

Miss Alice Kerr entertained a number of friends at bridge in the Blue Hen Tea and Gift Shop on Monday evening.

Eugene Kennedy spent the week-end in Chester, Pennsylvania.

Mr. and Mrs. Welling T. Cook, of Korea, are spending several days with Rev. and Mrs. H. Everett Hallman.

Mrs. George L. Medill is reported to be ill at her home on Depot road.

A number of Newark boys and girls who are attending distant schools are expected home for the holidays next week.

Mrs. Charles C. Palmer entertained a new Bridge Club at its first meeting last evening at her home on Park Place.

Mrs. R. W. Usher of Dover spent the week-end at the home of Mr. and Mrs. M. L. Lafferty on Depot road.

Rev. R. B. Mathews, rector of St. Thomas Episcopal Church here is recovering slowly from a severe attack of grippe.

Mr. and Mrs. George L. Townsend entertained a few friends at a dinner party in their home last evening.

Mr. and Mrs. Charles B. Evans closed their home last week and removed to Wilmington, where they will spend the winter months.

Two children of Mr. and Mrs. J. H. Hutchison, on West Main street, have

been quite sick for the past several days.

Mrs. A. D. Cobb is recovering from an attack of grippe.

Miss Dorothy Aikens entertained Miss Mae Williams, of Wilmington, over the week-end.

Mrs. Ewing is reported to be seriously ill at her apartment in the Opera House Building.

Mr. and Mrs. Samuel J. Wright are spending two weeks in Atlantic City. They are stopping at the Chalfont. Miss Elsie Wright is spending

Announcement has been made of the marriage on November 29, of Miss Jane Poole Dutton, of Wilmington, to Ernest Linwood Gray, manager of the Delaware Ledger of this town.

The ceremony was performed at the Marble Collegiate Church, New York city, by Rev. Daniel Pooling. The bride wore turquoise blue velvet chiffon gown, with hat to match. At present the couple are making their home in Newark.

THE STORK

Mr. and Mrs. J. Earl Dougherty, of Park Place, are receiving congratulations upon the birth this week in Women's Hospital, Philadelphia, of a baby daughter. The little one has been christened Marjorie Anna. Mother and child are reported to be doing nicely.

Party For Mrs. Bradley

A number of friends and neighbors of Mrs. Willard Bradley tendered her a birthday surprise party at her home, on Choate Street, last Saturday evening.

Mrs. Bradley was completely taken aback according to friends, but rallied quickly and entertained her guests in a happy evening. A large birthday cake was exhibited as a feature of the party. Later on refreshments were served to the guests. Mrs. Bradley received a number of pretty and useful gifts.

Stenographer Wanted

Apply by letter
Stating experience

CONTINENTAL
FIBRE CO.

11

NEWARK

DANCING

NEWARK ARMORY

This Saturday and Every Saturday Evening

PRIZE FOX-TROT

MUSIC BY

Atlantic Serenaders

Direct from the Castilian Gardens, one of the finest Cabarets in New York. This orchestra also recently toured the country as a headliner in Keith Vaudeville.

D. W. Griffith's

"AMERICA"

Is an enormous production, in which you will see actual battles of the Revolutionary War, the ride of Paul Revere, George Washington crossing the Delaware, and numerous incidents familiar to you from History.

It has played for months at the largest theatres. It will be here for only two days.

THURSDAY AND FRIDAY,
DECEMBER 11 and 12

Special Matinee Thursday at 3:30

ADMISSION—Nights: 40c. and 20c.
Matinee: 25c. and 20c.

THE HANARK THEATRE

The Smith Zollinger Co.

4th &
Market

Men! Don't worry about what to give Her!

You can be sure of giving something that you know will delight her—just give her "PYRALIN" toilet things. A complete set, which may run to \$50.00, of a few pieces to start a set which may be from \$6.25 up, depending on the pieces you select.

Patterns are standard and come in golden amber, lustrous shell or gleaming ivory. Exquisite—their beauty never fades. Useful—their service is life-long.

PYRALIN TOILET PIECES make gifts that you can be proud to give, and better still, that "she" will be proud to receive. Every day she uses it, so every day she will remember your thoughtfulness and good taste.

Come and see this fashionable toiletware. Make your selections now while the stock is complete.

Make up Your Set From This List

Hair Brush
Hat Brush
Cloth Brush
Military Brush
Comb
Mirror
Nail Buffers
Nail File
Cuticle Knife
Shoe Hook
Shoe Horn
Scissors
Cream Jar
Puff Box
Hair Receiver
Dresser Tray
Pin Tray
Picture Frame
Jewel Box
Clock
Perfume Bottle
Bud Vase
—Toilet Good, First Floor.

Medium Priced, good quality

Toys for the Children

A basement full that has overflowed from old Santa Claus' pack and crowded into our Fourth Street Store, offers you most interesting choosing in the medium price range from 25c to \$1.50 for Books for youngsters; from 25c to \$5.00 for Games, and from 25c to \$15.00 for Toys for boys and girls from 4 years to 16 years of age.

—Basement.

A Dress Pattern of These

Pretty Silk and Cotton Crepes

is most appropriate for a Christmas gift. They are fashionable and usable right now. Here in wide variety of color and designs as well as in plain colors, \$1.25 a yard.

Other pretty fabrics in the delicate colors that appeal to the well-dressed women are in many weaves and weights, from 75c to \$1.59.

Rich colors in Corduroys for lounging robes, for dresses, for wrappers, splendid quality; lovely shades at 89c a yard. Browns, greys, pinks, greens, blues, tans, purples, black.

—White Goods, First Floor.

Rugs Make Splendid Christmas Gifts

You please the whole family when you give a new rug!

for it generally means that we'll take the one out of the livingroom and put it in the diningroom, and that one we'll put in Bill's room, and so moving them all around so the home will be more attractive.

These are good rugs you get here, and you can find such a variety that it's easy to choose the ones that harmonize with your furniture and wall paper.

A lot of these 27 x 54-inch Rugs go out for Christmas gifts—good idea, too, each one can have a rug for Christmas—brightens up their rooms—covers up the bare spots—feels nice and warm of a cold morning.

Tapestry Brussels for \$2.50; Velvets for \$3.00 and \$5.50; Axminsters for \$4.00 to \$5.50; Wiltons, \$10.00 and \$12.00.

The size larger, 36 x 63 inches, are \$5.00, \$6.00 and \$7.50, which is lower than they've been for some time.

Single door size—18 x 36 inches—\$2.50 to \$3.50.

Room size rugs in a great variety of patterns at prices you'll find lower than most others.

Bissell Sweepers are about the best you can get for keeping your rugs in good condition. Don't wear them out so quickly. \$3.75, \$5.50 and \$6.00.

Toy Bissell Sweepers for the little girls to help keep house, 25c, 50c and \$1.25 each.

—Third Floor, Take Elevator.

Good Sweaters

make Christmas Gifts that any man or woman, boy or girl

warmly appreciates for the entire year. The popular shapes—the fashionable colors—and the variety of grades and prices make it easy to get just what you want at just about what you'd figured on spending.

Did you ever have Enough Writing Paper?

Good quality, attractive writing paper is like handkerchiefs and silk stockings in that you can always use a few more.

So, come get some of this good writing paper in attractive Christmas packages and give her that. The following are four of the best values we have ever offered—

"La Mode" Paper, all tints; two-quire package, \$1.25.

"Daintie Gift" Paper, in all tints, one-quire package, \$1.00.

"Daintie Gift" Paper with deckle edge, 50c.

"Quality Linen" Cards and Paper, \$1.50.

Good-looking Christmas Cards and Seals are now in their best assortment and variety. Get first pick!

—Stationery Dept., First Floor.

Silken clad a neat ankle

is always one of the things that we admire among well-dressed women

Full-fashioned Silk Stockings make your ankles look trim and neat because they are snug-fitting and they don't stretch because full-fashioned stockings are shaped in the making.

You'll feel better dressed and you'll look better dressed if you're wearing full-fashioned silk stockings from this store.

At the fashionable affairs you see a great many of the light colors, like fawn, nude, rougeur, silver, white, light pinkish and yellowish tans, and black, of course.

You'll find all the correct new shades here.

Want them for gifts—rest assured who ever receives "Silk Stockings from Smith's" will appreciate your good judgment and welcome your gift. If you want them to wear yourself—you'll be delighted with the looks and wearing qualities and lovely fit of "Silk Stockings from Smith's."

Tell him (Old Santa Claus), "Please get me Silk Stockings from Smith's this Christmas."

A wonder for \$1.95 a pair—of pure silk, full-fashioned, with elastic lisle tops and reinforced heels, low soles and toes. Others up to \$4.50. Well-shaped, seamless Silk Stockings from \$1.00 a pair up.

—Hosiery, First Floor.

The beauty and luxury, the subtle charm, of these Lovely Silks

will add so much to her pleasure and set off her good looks to such great advantage—and when she opens up the Christmas package from you and finds a beautiful silk dress pattern from here,

"Oh, my, that's just what I

wanted!"

"Thank you—thank you!"

These are some of the good-looking silks you've seen on the other well-dressed women. Get her one of these:

The Silken Roll, a charming silk production in a sort of a stripe crepe that's just as stylish as can be; it's 33 inches wide and only \$3.00 a yard. Popular now among the fashionable set.

Broadcloth Silks in stripes and colors. There's a smartness about broadcloth that's becoming to every woman. These fine qualities are only \$2.00 and \$2.50 a yard.

Stripe Tub Silks make up easily into the niftiest blouses and dresses. You'll find it easy to choose the becoming color here—only \$1.75 and \$2.50 a yard.

Radium Silks are almost as popular as radio. A wonderful line of colors. You can find here just that lovely shade you admired so on that good-looking girl at the dance the other night, and it will make you look just as well or better than it did her, too. \$1.25 and \$2.00 a yard.

Brocades—Black, navy, shutter green, new blue, badge; choose from these and you'll have a wonderful costume—becoming, fashionable, the latest. Show the others how well you look in the newest fabrics. Next spring they'll all be wearing them. \$3.75 and \$4.50 a yard.

A gift of good silk, you can be sure, will be just right. Here you'll find lots of good silks in the fashions that are approved and the colors that are becoming.

—First Floor.

Christmas Handkerchiefs

You will be delighted with the "gift-y" air of the many novelties we show in Christmas Handkerchiefs this year. They're just splendid for remembrances. And you can spend 12½c or 15c a piece for neat, well made linen or cotton ladies' handkerchiefs or you can spend four or five dollars for a dainty creation of lace and linen that's beautiful enough to be handed down as an heirloom used only on the most formal of occasions. In between your choice is practically unlimited—but it takes time to see them all—so start early—tomorrow's a good time.

—First Floor.

Christmas Neckties and Shirts

There's always a lot of fun made about Christmas ties and shirts—but there are very, very few returns and exchanges of these useful articles here. Probably this is due to the fact the choosers are women of taste and discrimination and that they have a good variety of carefully selected shirts and ties from which to choose. You will be pleased with the silk and wool ties at \$1.00 because you know what good silk feels like and you can easily pick out the proper ties from our showing of genteel designs. Shirts that just set these ties off to the very best advantage are here by the hundreds; \$1.25 to \$6.95 a piece.

—First Floor.

DO YOU WANT TO BUY OR SELL? - USE THIS PAGE

CLASSIFIED ADVERTISING

SALES WANT ADS LEGAL

Want to sell? or rent? Are you in the market for furniture or farm implements? Use *The Post*. The best classified medium in northern Delaware.

RATES—Legal: 50c first insertion, 30c all subsequent insertions. Sales: 30c per column inch, flat. Classified: 1c per word, 10c minimum charge.

FOR RENT

FOR RENT—Private Garages, \$3.00 a month.
3,30,tf E. C. WILSON.

APARTMENT for Rent. Apply
L. HANDLOFF,
5,7,tf Newark.

FOR RENT—Desirable Garages, centrally located. Apply
12,3,8t. WALTER POWELL.

FOR RENT—7-room frame dwelling on Kells Ave., with garage. Possession at once or last of month.
11,12,tf CHARLES P. WOLLASTON, Newark.

FURNISHED ROOM for rent. Apply
11,26,3t 55 Delaware Ave.

FOR RENT—Nicely furnished room, all conveniences, right next to bath.
12,10,3t 144 W. Main St.

FOR SALE

See Parrish if you want a Diamond Ring.—Adv.

FOR SALE—Due bill for \$225, equivalent of cash, to apply on purchase of a Star or Durant Car at great saving. Apply
11,26,2t. DR. G. B. PEARSON, E. Main St.

FOR SALE—Choice lot on Kells Ave., 50x150. Terms can be arranged. Phone or write
12,3,3t. T. R. DANTZ, Newark, Del.

FOR SALE—Leghorn Cockerels, D. W. Young strain. Apply
12,3,2t. The DEER PARK HOTEL, Phone 2.

LARD BARRELS for sale.
12,5,3t. FADER'S BAKERY.

BARGAIN

\$800 CASH and balance in Mortgage will buy a well-located home—6 acres, 10-room dwelling and good outbuildings, on stone road, 3 miles from Newark, Del.
6,18,tf. F. H. THOMPSON, Elkton, Md.

FOR SALE—In Zion section, Cecil County, Maryland, farm of about 100 acres, all tillable; price \$3,500, with improvements. Apply H. L. Harvey, North East, Md. Phone 11.
10-8-10t.

FOR SALE—Practically new water-power washing machine. Apply
12,3,2t. Cor. Del. Ave. and Elkton Road.

FOR SALE—Kitchen Range (Dock-ash) for sale, in good condition. (Good baker). Reason for selling, using oil.
12,10,3t. 144 W. Main St.

FOR SALE—Auto Knitter Machine for sale. Only used once.
12,10,3t. 144 W. Main St.

FOR SALE—Six Buried Rock Cockerels; pure bred. \$2.50 apiece, or \$12 for all.
12,10,1t. W. R. McELROY, White Clay Creek Manse, Phone 81-J-3.

FOR SALE—Choice Turkeys for Christmas.
12,10,2t. MRS. HERMAN COOK, Phone 182-R-3.

FOR SALE—Building lots on Lincoln Highway. Apply
12,3,4t. Electric Service System.

CIDER PRESS

Sweet Cider For Sale
J. E. MORRISON
Phone 238 J Newark, Del.
12,10,tf

FOR SALE—James Way poultry equipment for poultry houses. Live-proof nests a great feature.
12,10,tf. MURRAY'S POULTRY FARM, Phone 252-J Newark.

FOR SALE—Newton Grant Brooders and incubators—See our new style Hoyer and get plans for brooder houses.
12,10,tf. MURRAY'S POULTRY FARM, Phone 252-J Newark.

FOR SALE—Baby Chicks; orders taken for January and February deliveries. Place your order now.
12,10,tf. MURRAY'S POULTRY FARM, Phone 252-J Newark.

See Parrish if you want a Diamond Ring.—Adv.

WANTED

WANTED—A reliable man to sell Whitmer's complete line Home Remedies, Extracts, Soaps, Spices, Toilet Articles, etc., in New Castle County. Good profits. Middleton of Virginia made \$96.00 one week. Car or team needed. No experience necessary. We teach you. Write us today.
12,3,4t. THE H. C. WHITMER CO., Dept. 198 Columbus, Indiana.

WANTED—One copy of Beers Atlas of Delaware.
12,10,1t. H. K. PRESTON, Newark, Delaware.

Parrish has a large stock of Watches, large or small.—Adv.

HOME COOKING

Cakes; Pies, Rolls, Doughnuts; also Pepper Sauce Salads and Boiled Ham

PHONE 116

MRS. THOMAS RILEY

ORDERS DELIVERED

LEGAL NOTICE

Estate of Walter W. Steel, deceased. Notice is hereby given that Letters of Administration, cum testamento annexo, upon the Estate of Walter H. Steel, late of White Clay Creek Hundred, deceased, were duly granted unto Newark Trust & Safe Deposit Company and Kathryn P. Steel on the first day of November, A. D. 1924, and all persons indebted to the said deceased are requested to make payments to the Administrators C. T. A. without delay, and all persons having demands against the deceased are required to exhibit and present the same duly probated to the said Administrators C. T. A. on or before the first day of November, A. D. 1925, or abide by the law in this behalf.

Address

Newark, Delaware.

NEWARK TRUST & SAFE

DEPOSIT CO. and KATH-

RYN P. STEEL,

Administrators,

C. T. A.

LEGAL NOTICE

Estate of Rebecca C. Rose, deceased. Notice is hereby given that Letters of Administration cum testamento annexo upon the Estate of Rebecca C. Rose, late of Buffalo, Erie County, New York, deceased, were duly granted upon and C. Rose on the second day of October, A. D. 1924, and all persons indebted to the said deceased are requested to make payments to the Administrator, C. T. A. without delay, and all persons having demands against the deceased are required to exhibit and present the same duly probated to the said Administrator C. T. A. on or before the second day of October, A. D. 1925, or abide by the law in this behalf.

Address,

Charles B. Evans, Atty. at Law,

Ford Bldg.,

Wilmington,

Delaware.

DAPID C. ROSE,

10,8,10t. Administrator C. T. A.

LEGAL NOTICE

IN ORPHANS' COURT, NEW

CASTLE COUNTY

In the matter of the Real Estate of John H. Davis, deceased.

The share of Mary Elizabeth Jane Davis in the net proceeds of the sale of the said real estate having been retained in Court, the undersigned was by order of said Court made November 26, 1924, appointed Auditor to determine to whom said share should be paid.

NOTICE is, therefore, given to said Mary Elizabeth Jane Davis, and all other persons interested therein, that the said Auditor will sit in the Orphans' Court Room, County Court House, Wilmington, Delaware, on Friday, December 12, 1924, at 10 o'clock A. M., to hear and consider claims against said fund.

JOSEPH C. JOLLS,
12,10,1t Auditor.

MARKETS

Veal Chops	40c lb.	EGGS, strictly fresh	80c doz.
Stewing Veal	20-30c lb.	Best Creamery Butter	55c lb.
Scrapple	16c lb.	Best Country Butter	50c lb.
Sausage—L. B. Guest	30c lb.	Sugar	8c lb.
Turnips	\$1.00 bskt.	Salt Meats, Ham	25c lb.
GRAIN AND FEEDS		Pork Side	20c lb.
Wheat (good milling grade)	\$1.75 bu.	Best Lard	20-23c lb.
Corn (1923)	\$1.50 bu.	Picnic Shoulders	18c lb.
Oats (Western)	73c bu.	Beef, best steaks	35, 40, 45c lb.
Flour, 1st grade	\$10.80 per bbl.	Rib Roasts	25c lb.
Meal (Corn)	4c lb.	Pork Chops	35c lb.
Dairy Feed Mixture	\$52.00 ton	Stewing Beef	12-18-20c lb.
Poultry Mash	\$3.25 per 100	Lamb Chops	50c lb.
Bran (Western)	\$1.80 per 100	Stewing Lamb	20c lb.
Parrish has a large stock of		Veal Cutlet	50c lb.
Watches, large or small.—Adv.			

BELL—The Tailor
GUARANTEED ALL WOOL LINE
OF READY MADE CLOTHING
\$12 AND UP
22 Academy Street Newark, Del.
Phone 107 R

Hillside Honor Roll
The following are the Honor Roll pupils of Hillside School for the month of November:
Mary Morris, Martha Morris, Margaret Lamborn.

SPECIAL
\$15.00
Ford 18 Months Guaranteed
BATTERIES
ELECTRIC SERVICE

LOST—A Cameo Brooch on Thursday afternoon, between the Methodist Church and 55 Delaware avenue.
12,10,1t. MRS. JOHN PRICE, 55 Delaware Ave. Newark, Del.

DOLL HOSPITAL
WE MEND AND DRESS DOLLS. FOR PARTICULARS — PHONE 116 Dolls Called For and Delivered.
NAOMI RILEY

I will sell AT ABSOLUTE AUCTION

TO SETTLE AN ESTATE

The SAMUEL GREGG PROPERTY at Centreville, Del.

Commencing promptly at 10 A.M.

Monday, Dec. 15, 1924

on the premises, subdivided in

Building Lots

Will also Sell the Stone Mansion with Large Lot

EASY TERMS

25% cash at time of sale, together with \$10.00 per lot auctioneer's fee; balance in easy payments, and will be announced at the sale.

LOCATION

On Kennett Pike, 6 miles from Hotel du Pont, at Centreville, bus line in front of the door, in an excellent neighborhood, one of the best in Delaware, and the highest point in the State is on the property. A good school right across the street, in front of the property. When discriminating people, such as Mr. Henry M. Canby, Mr. John Bird, Col. Henry A. du Pont, Mr. Pierre S. du Pont, Mr. Christopher L. Ward, Mr. Eugene E. du Pont, Miss Aimee E. du Pont, and other prominent citizens, approve of this beautiful section to the extent of building their homes there, there shouldn't be any doubt in your mind that this is THE PLACE to buy and build your home; or, for that matter, to plant a few dollars in real estate in this section as an investment for future enhancement in value.

\$50 in Gold for a Name!

I have not named this new subdivision, and in order to secure a suitable one, I will award \$50.00 in gold to the person submitting the best name for the subdivision.

Rules of the Contest: Secure an official card at the office of Young & Company, King and Tenth Streets, Wilmington; sign your name and address in your own handwriting on one side of the card, and write on the other side the name you wish to suggest. Bring this card in person to the sale and it will be submitted to 3 judges who will be appointed on the grounds; they will select the name, and if you are on the ground when the decision is announced and your name is selected I will pay to you \$50.00 in gold. If more than one person suggests the successful name that award will be divided.

SOUVENIRS

In order to secure a large attendance at this sale, I will give souvenirs to those attending, including one brand new five passenger Ford Touring car, and to participate for the souvenirs you do not have to be a bidder or a buyer, but you must be on hand when the sale starts.

PLEASE REMEMBER

Mr. Caleb M. Sheward as executor, has commissioned me to sell this property absolutely to the highest bidder, with no price or valuation set on any lot.

Meet me at Centreville on December 15, at 10 A. M. and buy real estate at ABSOLUTE AUCTION

JOHN C. WAGNER

General Manager

Oliver J. Wallace
REAL ESTATE AT AUCTION

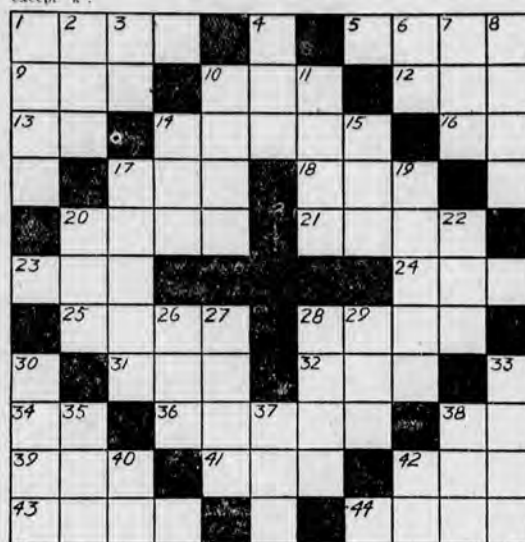
JAMES M. MAUPIN, JR. - Advertising Manager

332 Woodward Building
WASHINGTON, D. C.
PHONE MAIN 457

SPORT NEWS OF LOCAL FLAVOR

CROSS-WORD PUZZLE No. 1
"STEPPING STONES"

If you like them easy this one will suit you, for the interlock helps you over the stickers. If you're in the expert class you can find an unusual word or two. This puzzle contains every letter in the alphabet except "k".



- Horizontal.
- 1—Mohammedan call to prayer
 - 5—Fatten
 - 9—Large vehicle
 - 10—By way of
 - 12—South American reptile
 - 13—Beast of burden
 - 14—Boy's name
 - 16—Initials of a famous President
 - 17—Possession
 - 18—Elongated fish
 - 20—To alight
 - 21—At a distance
 - 23—Body of water
 - 24—To fix
 - 25—Envelop
 - 26—Luck
 - 31—Crafty
 - 32—Card game
 - 34—Impersonal pronoun
 - 36—Nets of three
 - 38—Vote of senate
 - 39—Natch
 - 41—Unit of work
 - 42—Human beings
 - 43—Metal
 - 44—A landing place
- Vertical.
- 1—Acknowledge
 - 2—Tool for trimming 'alates
 - 3—Indefinite article
 - 4—Species of pine
 - 6—Hebrew month
 - 7—Decay
 - 8—Attempt
 - 10—Receptacle
 - 11—Region
 - 14—Head covering
 - 15—Coniferous tree
 - 17—Listens
 - 18—Cowboy's rope
 - 20—Cat's cry
 - 22—Affirmative
 - 26—Hitch in the scale
 - 27—Funeral pile
 - 28—Dancing shoe
 - 29—Goddess of Dawn
 - 30—Islands of the South Sea
 - 33—Simpleton
 - 35—A sailor
 - 37—Anger
 - 38—Meadow
 - 40—Proceed
 - 42—Greek letter
- (Copyright, 1924.)
- The solution will appear in next issue.

Newark High Turns
To BasketballBoys and Girls Teams Priming
for Early Games; Many
Veterans Back

With the completion of a glorious football season, and satisfaction evident all over the school, the young athletes at Newark High are turning their attention to basketball.

Unlike football, the young ladies have a big part in the winter indoor sport. They have organized again and promise to repeat their most successful 1923-24 season.

Boys' Team Strong

The first game the boys will play will perhaps be their hardest. They tackle Wilmington High on the latter's floor on Friday afternoon to open the season.

Coach Nunn has a powerful team in the making with four regulars from last year on hand.

Captain Doyle, Chalmers, Patchell and R. Jaquette are on hand and practicing daily. All four men are dependable players with several years' experience. Chalmers and Patchell are excellent floor men, and Captain Doyle was last season's mainstay at guard. Jaquette improved wonderfully during the last campaign and should be a valuable pivot man this year.

In addition to these men, Nunn has Reggie Rose, Malone, D. Armstrong, Medill and Stephan, who are all battling hard for a position on the five.

The game with Wilmington, of course, will not in any way affect the standing of Newark in the D. I. A. A. However, the local five are priming to win the first game.

Girls Have Organized

The girls' team also has four of last year's regulars out for the team. They are Misses Elma Robinson, center, Dorothy Blocksom and Agnes Frazier, forwards, and Josephine Hos-

singer, guard. These girls made a fine record last year and the prospects are bright for another good team.

Other candidates out for the five are the Misses Dorothy Armstrong, Dorothy Stoll, Dorothy Hayes, Anne Chalmers, Pauline Robinson, Jeanette Thoroughgood, Elizabeth Milliken, Alberta Johnson, Marian Singles, Elsie Hubert, Myrtle Holton, Nancy Churchman and Anna Frazer.

The girls team will be provided with brand new suits and equipment this fall. Their first game is with Beacom girls on December 18th.

FOOTBALL

According To Your Opinion

A Battle.

A Science.

Entertainment.

A Religious Rite.

The Ritual of a Heretic-Hunting Sect.

A Gambling Hell.

A Roman Festival.

An Advertising Shell-Game (designed to get Endowments for the School).

The Expression of Barbaric Civilization.

A Sport.

A Developer of Vitality.

A School For Dopesters.

A Problem In High Finances.

A Political Contest (Getting the Players to Come to Our School).

An Art.

A Useless Performance (according to Confucius, who knew, without needing to see it proved in a fight, that one man could lick another).

A Graveyard of Culture.

The Index of Institutions of Higher Learning (Ask the Alumni).

No Wonder the Game Is Fascinating.

ELKTON FIVE LOSES
TO NEW CASTLE, 38-8Marylanders Take Trimming
In Armory Last Saturday
Night

With a strong, fast and experienced five lined up against the boys of Company E, Elkton lost a one-sided game to Battery H, of New Castle, in the Elkton Armory last Saturday evening, by the score of 38-8.

Captain Bill Foster and his mates had obtained little practice before the game, and were swept off their feet by the fast attack of the New Castle boys. Doug. Proud and Johnny Leach formed the backbone of the winner's offense. Leach caged three beautiful shots from near the middle of the floor and played a star all round game. Proud was his usual steady self, and the two guards, Miller and Harrington, did great work.

For Elkton, Foster and Ed. Taylor played the strongest games. Several substitutions were made on both sides during the latter part of the contest.

"Elkton will be heard from before the season is well under way," said captain Foster after the game. "We're not a bit discouraged after this game, and will be out there winning right along soon." The score:

Battery H		Goals—	
		Field	Foul Pts.
Proud, forward	6	2	14
A. Miller, forward	5	0	10
Dorris, forward	0	0	0
Leach, center	5	1	11
P. Miller, guard	0	0	0
Harrington, guard	0	1	1
Totals	16	6	38

Company E		Goals—	
		Field	Foul Pts.
Taylor, forward	1	0	2
Seward, forward	1	0	2
Everett, center	0	0	0
Preston, guard	0	0	0
Foster, guard	2	0	4
Totals	4	0	8

Referee—Giles.

FACULTY CLUB

Dr. Lamkey Spoke Monday
Night; Christmas Party
Soon

The Faculty Club of Delaware College is very active this season, under the guidance of the Social Committee—T. A. Baker, Major A. R. Underwood and Carl J. Rees.

On Monday night of this week, Dr. E. M. R. Lamkey gave an interesting talk on "Plant Nutrition." Much of Dr. Lamkey's research work on this subject has been done in Wolf Hall here.

The committee is planning now for the annual Christmas Party, to be held in Old College on Thursday evening, December 18th. A varied program is being arranged.

SPRAINS ANKLE IN FALL

William Wideman, an employee of the National Vulcanized Fibre Co. at their plant here, suffered a severe ankle sprain Saturday while at work, when he slipped and fell from a heavy plank.

The plank came down with full force on his ankle. Dr. Johnson was called and treated the wound. No bones were broken, and Mr. Wideman will resume his work in a week or two, it is expected.

NEWARK BOY MAKING
GOOD IN HAWAIIPaul P. Steel Will Be Instructor
in University of
Hawaii Soon

Word received here from Paul P. Steel, elder son of Mrs. Walt H. Steel, who is now soldiering in Hawaii, indicate that he has received an important promotion.

Paul will begin new duties in the University of Hawaii, near Honolulu in February, where he will be an instructor in Military Science and Tactics, with the added privilege of entering the classes there in his spare time, to complete his college course. He is now a non-commissioned officer and the promotion was made upon a recommendation of his commanding officer. He writes exceedingly interesting letters to his home folks, describing the country, activities at the post, and trips taken.

SPECIAL
\$15.00
Ford 18 Months Guaranteed
BATTERIES
ELECTRIC SERVICE

Give a Practical Gift
This Season!

*Pilnick Again Offers The Finest Array Of Footwear and Hosiery
To Be Seen In Newark---At Prices Which Are
Destined to Please Everyone!*

Best Stock In Town---Easy To Get Fitted!

NEVER BEFORE, at any Christmas season, has such a wonderful group of Footwear and Hosiery for all the family, been shown here. Early buying has resulted in the selection of everything that's worthwhile and stylish—in Men's, Women's and Children's Shoes and Hose. Make this Christmas a Practical One—and give durable gifts. We cordially invite you to inspect our stock. Every courtesy will be extended you, whether you buy or not.

ATTRACTIVE HOLIDAY GIFT BOXES ARE PROVIDED FOR YOUR PURCHASE. INCLUDE YOUR CARD, HAVE IT WRAPPED HERE, AND IT'S READY FOR MAILING.

GOLF HOSE FOR
MEN

All shades and weights. English-built all-wool hose—a dandy gift for the golf fan in the family.

\$2.00 pr.

BED ROOM SLIPPERS
FOR MEN

When He pulls up his chair by the fire, in the evening, introduce him to a pair of these Comfies. Give his feet a Merry Christmas.

\$1.45 to \$3.00 per pair

MEN'S SHOES

Good, sturdy shoes for rough weather—and dress shoes which reflect distinction because they're strictly up-to-the-minute. All sizes.

\$5.00 to \$7.00

BABY SHOES

And to the wee little infant—we have arranged a real Merry Christmas for them. We have the cutest little shoes, with colored tops, for them. For wear and looks, they are the best values in town.

\$1.25-\$3.00



WOMEN'S HOSE

They're prettier than ever. All the popular lighter shades. Packed in our special Holiday boxes. They make a splendid gift for wife, mother or sister.



WOMEN'S SHOES

Pilnick's women's shoes have proved their worth in Newark. Dozens of styles to choose from, with prices to suit every purse. They just can't be equalled.

SHOE ORNAMENTS

The newest buckles, rosettes and novelty buttons are here. We have most every wanted ornament for women's footwear in stock. An inquiry is invited.

FOOT COMFORT

We are sole agents in this territory for Dr. Scholl's Foot Appliances and comforts. Courteous, intelligent service will be rendered any who seek advice as to the care of the feet. We have practically every type of foot-easing appliance.

SPORT HOSE FOR
CHILDREN

Make the kiddie happy with a pair of our three-quarter sport hose. In deer, grey and tan, with varicolored tops, reinforced heels—strong, sturdy, good looking. Special at

59c pr.

M. PILNICK

NEWARK'S EXCLUSIVE SHOE STORE

FULTON'S

THE MODERN STORE

MAKE us your headquarters for Toys, Gifts, Tree ornaments, Groceries, House furnishings, Dishes and Glassware. Christmas Candies of every description, Cigars, and Cigarettes.



NOTE—

For those having an account here, purchases may be held, and charges made upon delivery.

NEWARK OPERA HOUSE

DOROTHY DALTON

"THE MORAL SINNER"

Dorothy Dalton as a daring Apache in the best of all Parisian love stories. Based on Mrs. Fiske's famous stage success, "Leah Kleschna."

Jack Dempsey in "Health Farm Wallop"
THURSDAY, DECEMBER 11

"THE COVERED WAGON"

The stirring days of '49 live again in the greatest screen triumph of the year. In this thrilling setting is enacted a most colorful love-adventure. A picture that was lived, not acted.

ONE SHOW, STARTING AT 8 P. M.
FRIDAY, DECEMBER 12

"RIDERS OF MYSTERY"

A THRILLING WESTERN PHOTOPLAY
Added—"Our Gang" in "Sundown Limited"
SATURDAY, DECEMBER 13

THOMAS MEIGHAN

"TONGUES OF FLAME"

A thrilling melodrama filled with action. A Paramount pre-release.

MONDAY AND TUESDAY, DECEMBER 15 and 16

"FORGIVE AND FORGET"

Wives who like to flirt, husbands who are indifferent, men who take married women to supper—you'll learn something from this picture.

"Telephone Girl" No. 11
WEDNESDAY, DECEMBER 17

HANARK THEATER

"The Best in Photoplays"

Week Commencing December 11th
Thursday and Friday, December 11 and 12—

D. W. GRIFFITH'S
"AMERICA"

is an enormous production in which you will see actual battles of the Revolutionary War; the ride of Paul Revere; George Washington crossing the Delaware; and numerous incidents familiar to you from history.

It has played for months at the largest theatres. It will be here for only two days, Thursday and Friday, December 11 and 12. SPECIAL MATINEE THURSDAY AT 3:30 P. M.—ADULTS 25c; CHILDREN 20c.

NIGHTS—ADULTS . . . 40c. CHILDREN . . . 20c.

Saturday, December 13—

THRILLS! ACTION! ADVENTURE!
"THE MAN FROM BRODNY'S"

WITH
J. WARREN KERRIGAN

Contains an extraordinary hand-to-hand battle.
ADULTS . . . 20c. CHILDREN . . . 10c.

Monday and Tuesday, December 14 and 15—

MILTON SILLS and ANNA Q. NILSSON
In a thrilling tale of flaming hearts and blazing oil wells
"FLOWING GOLD"

ADULTS . . . 20c. CHILDREN . . . 10c.

Wednesday, December 16—

ROCKLIFFE FELLOWS and FLORENCE VIDOR
IN A DRAMA OF LIFE
"BORROWED HUSBANDS"

ADULTS . . . 20c. CHILDREN . . . 10c.

Constable Arrested For Illegal Fishing

Threatens Game Warden With Pistol When Caught Is Report

Caught red-handed after an alleged "night-fishing" expedition in Noxontown Dam, a short distance from Middletown, early yesterday morning, County Constable Joshua Douglas was arrested by Federal Game Warden A. J. Stewart and two other officers.

Harry West, a companion of Douglas, was also arrested. The charges made were violating the State Game Laws.

Both men were held in \$500 bail in each case for a further hearing.

According to Warden Stewart, he prevented Constable Douglas from shooting him when he struck the constable's wrist with his own revolver as the constable started to level an automatic pistol at the warden. The constable's weapon was sent hurtling through space as the deputy game warden closed in on Douglas and snapped handcuffs on him.

Douglas and West were arrested as they stepped ashore from a boat after fishing the dam. Douglas carried two oars while West is alleged to have had two bags of fish. The bottom of their boat was filled with fish, "jack bass, pike and crappies."

Noxontown Dam is a favorite haunt of local fishermen, and is one of the best lakes in the State for the sport.

DELAWARE RATIFIED OUR CONSTITUTION 137 YEARS AGO

Last Sunday marked the anniversary of one of the most important events in the history of the United States, and likewise, in the history of the state of Delaware. On December 7, 137 years ago, this small commonwealth took the first decisive step in the adoption of the Federal Constitution, the framework of law under which America has prospered and grown great.

Just as in the case of the immortal Declaration of Independence, in which the ride of Caesar Rodney, the Blue Hen representative, played a large and important role, so also the action of the Delaware Legislature on December 7, 1787, set an example for the rest of the thirteen colonies to follow.

The Constitution of the United States had been framed in the convention which assembled in Independence Hall, Philadelphia, on May 5, 1787, and concluded its work on September 17. The completed document was at the time referred to the several states for ratification.

Delaware's delegation to the convention comprised George Read, Gunning Bedford, John Dickinson, Richard Bassett and Jacob Broom.

The Delaware Legislature met October 24, 1787, and issued a call for a state convention to be held at Dover to take up the subject. The convention, which assembled on the third of December, ratified the Constitution on the seventh. The official resolution is as follows:

"We, the deputies of the people of Delaware state, in convention met, having taken into our serious consideration the Federal Constitution, proposed and agreed upon by the deputies of the United States, in a general convention, held in the city of Philadelphia, on the 17th day of September, in the year of our Lord, 1787, have approved, assented to, ratified and confirmed, and by these presents do in virtue of the power and authority to us freely given for that purpose, for and in behalf of our constituents, fully, freely and entirely approve of, assent to, ratify and confirm the said convention.

"Done in convention at Dover, this 7th day of December, in the year, aforesaid, and in the year of the Independence of the United States of America, the Twelfth, in testimony whereof we have hereunto subscribed our names.

"I, Thomas Collins, President of the Delaware state, do hereby certify that the above is a true copy of the original ratification of the Federal Constitution by the convention of the Delaware state which original ratification is now in my possession.

"In testimony whereof I have caused the seal of the Delaware state to be hereunto affixed."

CHURCH WOMEN TO HEAR OF KOREA

Meeting In Presbyterian Church
Tomorrow Night

The regular meeting of the Women's Missionary Society of the First Presbyterian Church here will be held in the lecture room tomorrow evening, beginning at 7:30 o'clock.

Mrs. Welling T. Cook, of Korea, will be the speaker and a most interesting evening is contemplated. It will be an open meeting, and all are invited to attend.



"The COVERED WAGON"

A JAMES CRUZE PRODUCTION
PRESENTED BY JESSE L. LASKY
A Paramount Picture

NEWARK OPERA HOUSE

Friday, December 12

ONE SHOW, STARTING PROMPTLY AT 8 P. M.

SUNDOWN

It's Big!

Big with the throbbing life of the sturdy pioneers—Big with the fire that pulses through our own veins—Big with the stirring events that conquered a continent and cemented a race.

By
E. J.
Hudson



Romance --- Adventure

The Cattle Kings! Sit by their camp fires when the lights are twinkling across the silent prairies. Listen to their roaring songs of love and work and fight. Hear their tales of daring deeds and loving hearts—men untamed, unconquered in adversity, strong men and lusty, men who risked all on the throw of a die and met life or death with a smile.

Directed by
Laurence Trimble
and Harry Hoyt



THE NEW THEATRE

ELKTON

MARYLAND

Friday and Saturday, December 19 and 20
FIRST SHOW STARTING AT 6.45 P. M., SECOND ABOUT 8.45 P. M.
Matinee Saturday, December 20---2.30
ADMISSION 50c and 25c

SCHOOL BUILDING PROGRAM FOR DELAWARE

A Plan Proposed by Pierre S. Du Pont

THE PLAN

The present condition of the Public School Buildings of Delaware is very fully treated in a pamphlet entitled "What Do You Know About the Public Schools of Delaware?" published by the Service Citizens of Delaware in July, 1924. Copies of this pamphlet may be obtained from the Service Citizens, 4116 du Pont Building, Wilmington, Delaware. In conclusion it was shown that Delaware, including the city of Wilmington:

Should have school buildings to value of	\$17,574,500	Capable of housing	47,066 pupils
Now has good school buildings to value of	7,869,500	Capable of housing	21,736 pupils
Leaving to be provided as soon as possible for replacing worn-out school buildings	9,705,000	To house	25,330 pupils
	\$17,574,500		47,066 pupils

The object of this discussion is to set forth certain facts which may lead to the method of financing a school building program and to show that the plan is both just and reasonable.

1 WHAT REASONS CAN BE GIVEN FOR RECOMMENDING THAT THE STATE, INSTEAD OF THE COUNTIES OR LOCAL SCHOOL DISTRICTS, SHALL ASSUME THE WHOLE OR GREATER PART OF THE REMAINING SCHOOL BUILDING WORK?

- (1) Because the Constitution of the State of Delaware provides, Article X, Section 1, "The General Assembly shall provide for the establishment and maintenance of a general and efficient system of free public schools, and may require by law that every child, not physically or mentally disabled, shall attend the public school, unless educated by other means." Therefore, compulsory education and the public school system are affairs of the State.
- (2) The State pays a large amount for the operation and maintenance of the school buildings; therefore, it should have the right to decide when and how these buildings are to be replaced so as to secure greatest economy in operation and repairs, with best service to the pupils.
- (3) The school building sites, excepting those of the special school districts and of the city of Wilmington, are now owned by the State.
- (4) The State can assess and collect additional taxes for school building purposes without much added expense. It now costs some of the local districts 5% to 10% to assess and collect local taxes; the average is about 8%. Some of the districts allow 8% discount for prompt payment of taxes. Their total cost of assessment and collection varies, therefore, from 5% to 18% of the total revenue raised, without allowance for delinquencies that add no small amount to the costs.
- (5) In order to carry out the school building program economically and with proper attention to the results to be obtained, it will be necessary to arrange many consolidations of districts. The difficulty of this work will be much increased if the question of financing is thrown upon the new districts as well as the questions of size and location of school, district boundaries, and so forth.
- (6) Many school districts that need school buildings badly have not sufficient property to support the construction of a modern school. Thus if it is proposed to build and equip a one room school, the cost will be about \$10,000. Under the present law, which seems sufficiently liberal, a district may borrow 5% only of the assessed value of its property. To borrow \$10,000 would require an assessed valuation of \$200,000. In Kent and Sussex Counties 17 out of 41 incorporated towns have less than this assessed value. In Sussex County there are 139 school districts averaging \$148,000 assessed value. Even though these districts were consolidated as proposed in the plan for consolidations, 6 only out of the 48 created districts could borrow enough to build a school. In short, state aid is imperative.
- (7) If bonds are to be issued, the State can make the arrangements for legal investigation, drawing of papers, advertising, and so forth, at much less cost than can a number of local districts.
- (8) An issue of state bonds will find a wider and readier market than a number of small local issues. The responsibility of the State and its credit can be more easily determined than that of one of the many local districts. Its bonds would attract larger bond houses, banks and investors whose interest would not be aroused by small issues of local bonds.
- (9) Most important of all and due largely to the reasons above cited, the State can market its bonds at a very substantially lower rate than can the local districts or any one of them. Probably the State could sell its bonds at 4% - 4 1/4% but it is doubtful whether the local districts could obtain rates as favorable as 5% - 5 1/2%. This point is strikingly illustrated by comparing the results of an issue of say \$1,000,000 of bonds. If the State made such an issue at 4% (\$40,000 interest each year) and set aside \$10,520 invested at 4% each year (a total annual cost of \$50,520) it could pay off the interest and principal of the



Pierre S. Du Pont

Letter of Transmittal

Mr. DuPont Presents Views for Financing a State School Building Program for Delaware

Wilmington, Delaware, November 25, 1924.

Delaware School Auxiliary Association,
Wilmington, Delaware.
Joseph H. Odell, President

My dear Dr. Odell:

In reply to your invitation issued with the pamphlet "What Do You Know About the Public Schools of Delaware?" I submit herewith a plan for financing the entire program of school construction described in detail in questionnaire form. The recommendation to the General Assembly of 1925 is simple and involves the State in a very small commitment beyond two years. Briefly, it is this:

1. That the General Assembly appropriate to School Rebuilding \$1,500,000 of the cash surplus now existing in the General Fund.

2. That the General Assembly authorize the sale of \$2,000,000 bonds to furnish cash for the further rebuilding of schools in the year 1926.

3. That the General Assembly appropriate to School Rebuilding and to the payment of interest and sinking fund charges of the \$2,000,000 bonds the sum of \$374,000 for each of the years 1925 and 1926.

These acts will involve no commitments beyond the year 1926 except the interest and sinking fund charge on the \$2,000,000 bonds amounting to \$101,046 annually.

Though it seems likely that the additional \$374,000 could be collected under the present law by proper enforcement of its terms, the plan submitted deals with a revision of the income tax that makes additional revenue more certain.

You are at liberty to publish my conclusions in any way which will bring the matter to the attention of the citizens, taxpayers and members of the General Assembly of Delaware.

Yours sincerely,

\$1,000,000 in 41 years, but if the local districts made bond issues totaling \$1,000,000 at 5% (\$50,000 interest each year) in 41 years the principal of the loan would still remain unpaid. In other words this difference of 1% per annum will enable the State to pay off interest and principal in 41 years, while the local districts were paying interest only.

2 WHAT REASON CAN BE GIVEN FOR RECOMMENDING THAT THE SCHOOL DISTRICTS ASSUME PART OF THE COST OF SCHOOL BUILDINGS?

For some years the school districts have been permitted to bond themselves, not to exceed 5% of the assessed value of their real estate, for school building purposes. Several

districts have issued bonds under this and other authority. It would seem fair, therefore, that a similar contribution should be made toward new school buildings by the remaining school districts.

3 WHAT DISTRICTS OUTSIDE OF WILMINGTON HAVE BORROWED MONEY SINCE 1919 FOR SCHOOL BUILDING PURPOSES; WHAT PERCENTAGE OF TOTAL COST HAVE THEY ASSUMED; AND WHAT PERCENTAGE OF ASSESSED VALUATION DO THE BONDS REPRESENT?

The following districts have issued bonds for school building purposes since 1919:

District	Value of Building	Amount and Percentage of Cost Assumed By District	Assessed Valuation District 1924	Percentage of Assessed Valuation in Bonds
Laurel	\$255,000	\$ 55,000 22%	\$1,676,025	3.28%
Lewes	250,000	50,000 20%	1,244,512	4%
Smyrna	175,000	65,000 37%	2,228,217	2.97%
Newark	285,000	165,000 58%	4,018,252	4.1%
Dover	199,000	199,000 100%	4,214,467	4.7%
Claymont	275,000	275,000 100%	5,884,419	4.67%
Richardson Park	111,000	85,000 76.5%	2,616,942	3.25%
New Castle	125,000	125,000 100%	2,710,406	4.6%
Stockley	10,000	3,000 30%	144,015	2.08%
	\$1,775,000	\$1,022,000	\$24,737,255	Av. 4.13%

PRESENT CONDITION OF STATE FINANCES

4 WHAT PART OF THE STATE INCOME IS NOW DEVOTED TO THE PUBLIC SCHOOLS AND TO EDUCATION?

For the year July 1, 1923 - June 30, 1924, the state income from all sources excepting from sale of highway bonds was \$4,688,293.

The total expenditures from the State Treasury for the operation and maintenance of schools was 43% of the total income of the State, or \$2,013,744.

5 WHAT ARE THE MAIN ITEMS OF ANNUAL INCOME AND EXPENDITURE OF THE STATE OF DELAWARE?

	Year July 1, 1923—June 30, 1924	Income	Expenditure
Public Schools	\$2,167,625	\$2,167,625	\$2,013,744
State Highways, Maintenance	835,282		660,222
Miscellaneous Special Funds	158,428		209,992
General Funds	1,526,589		1,391,236
Total	\$4,687,924	\$4,687,924	\$4,275,194

In detail the different funds are:

THE SCHOOL FUND

Year July 1, 1923—June 30, 1924

For Public Schools

Income from:	
Income Taxes, 1923	\$413,559
Filing Fees, 1923	206,484
County Property Taxes (25c per \$100), 1923	584,683
State Investments, 1923	34,422
Corporations Invested Capital Tax, 1923	176,481
*Corporation Franchise Tax	746,000
Corporation Vold Charters, 1923	5,996
Total Income	\$2,167,625
Total Expenditures	2,013,744
Surplus for Year only	\$153,881
To this should be added funds collected but due in previous years:	
Delinquent Income Taxes, 1921 and 1922	\$140,081
Delinquent Filing Fees, 1921 and 1922	126,496
Delinquent Corporation Taxes, 1921 and 1922	60,075
Delinquent Corporation Franchise	373,696
Miscellaneous Receipts	1,298
Total Surplus	\$855,527

This surplus was applied against borrowings of prior years from the General Fund, reducing the overdraft on the General Fund to \$1,821.

* The total Corporation Franchise Taxes collected during 18 months, January 1, 1923—June 30, 1924, were \$1,119,696. Two-thirds of this amount probably belongs to the year 1923-24. The balance, \$373,696, is shown as delinquent.

(Continued on Page 10.)

SCHOOL BUILDING PROGRAM FOR DELAWARE

(Continued from Page 9.)

MAINTENANCE OF HIGHWAYS FUND

Fiscal Year July 1, 1923—June 30, 1924

Income	
Motor Vehicle Licenses	\$601,867
Traffic Fines	24,214
Motor Fuel Tax	204,932
Abandoned Property	2,916
Rentals	1,353
Total Income	\$835,282
Expenses	
Interest on Bonds and Sinking Fund	\$463,080
Maintenance of Roads	107,594
Administration	38,056
Police	51,492
Total Expenses	660,222
Surplus for Year	\$175,060

Note: The Highway Commission operates on the calendar year. The surplus above shown will be needed for meeting interest and sinking fund of bond issues authorized and to be sold after June 30, 1924. Maintenance for the year 1925 will cost more, due to the increased mileage of roads to be maintained, but not to an increase in the annual cost per mile.

SMALL FUNDS

Year July 1, 1923—June 30, 1924

	Income	Expenditures
Industrial Accident Board	\$12,963	\$11,805
Game and Fish Commission	9,368	9,242
State Library Book Fund	1,110	205
Delaware State Hospital, pay patients	24,506	7,838
Ferris Industrial School	20,181	54,768
Board of Pharmacy	651	553
Board of Agriculture		
Motor Vehicle Fuel		2,249
Smith-Hughes, Agriculture	10,000	9,025
Smith-Hughes, Trades and Industry	10,000	20,000
Smith-Hughes, Teacher Training	10,000	17,000
State Tax Commission, Penalty Fund	9,616	7,911
Industrial School Colored Girls	3,840	7,168
Colored Building Fund		
Special Fund for Supervisors		
Felton Academy Fund		36
Child Welfare Special Fund	7,670	12,627
Motor Vehicle Titling Fund	21,544	20,068
Reporting Venereal Diseases	211	210
Home Trading Fund	5,400	6,033
Feeble Minded at Stockley	1,465	1,197
School Property Fund	8,000	3,761
Kent County School Fund		10,549
Sussex County School Fund		6,524
Pay Patients "Edgewood" Fund	1,632	717
Reporting Births and Deaths	491	491
Total Expenses		\$209,992
Total Income		156,428
Excess of Expenses over Income on Small Funds		\$51,564

THE GENERAL FUND

Year July 1, 1923—June 30, 1924

Income	
Fees	
Corporations	\$736,191
Certified Copies	116,517
Insurance	7,592
Banks	2,337
Miscellaneous	1,563
	\$864,200
Taxes	
Inheritance	\$ 89,652
Industrial Accident	106,874
Railroad	110,750
Banks	36,530
Telephone and Telegraph	22,176
Express Companies	4,561
Steam, Gas and Electric	3,220
Fertilizer	3,710
Feed Tonnage	2,812
Miscellaneous	1,185
	383,426
Licenses	
Merchants	\$81,585
Manufacturers	27,118
Insurance	15,050
Real Estate	4,689
Hawkers and Peddlers	3,563
Pool and Billiards	2,365
Doctors	3,217
Marriage	3,080
Miscellaneous under \$5,000 each	14,042
	155,704
Interest	\$52,398
Interest on Mortgages	11,550
Federal Contribution to Colleges	50,000
Miscellaneous	9,811
Total Income	\$1,526,589
Total Expenses	1,391,236
Surplus for the year	\$135,353

6 WHAT CAN BE SAID OF THE CONDITION OF THE STATE TREASURY?

The financial affairs of the State of Delaware are in excellent condition.

The first State Budget prepared in the latter part of the year 1922 and presented by Governor William D. Den-

Dr. Odell Outlines Features of Plan

Mr. Pierre S. du Pont who has given so much of his time, business experience and wealth to the improvement of the Public School System of Delaware in the past few years is now turning his attention to a completion of the task in the near future. He has sent to the Delaware School Auxiliary Association a plan by which he believes Delaware can bring its public school buildings up to one hundred per cent within five or six years. In drafting this plan Mr. du Pont has acted as a private citizen trying to do his duty. He does not say or even believe that his is the only method which can meet the situation. He has forwarded the result of his study and research to the Delaware School Auxiliary Association in order that the Legislature and the citizens of Delaware may be stimulated to face the facts. For this reason we are publishing it in full. No one will be more pleased than Mr. du Pont if any individual or organization can present a better plan.

The outstanding features of Mr. du Pont's plan are as follows:

Amount needed to build the worn out public schools of Delaware, \$9,700,000;

The General Assembly of 1925 to begin the program, leaving subsequent General Assemblies to continue or discontinue it in their wisdom;

The General Assembly of 1925 to do the following things:

- (1) To appropriate \$1,500,000 from the present cash surplus of \$2,300,000 in the General Fund of the State—thus saving interest and sinking fund on that amount of bonds;
- (2) To issue, in 1925, state bonds to the amount of \$2,000,000;
- (3) To appropriate \$374,000 a year for the fiscal years of 1925 and 1926. During 1925 and 1926 this money would not be needed for interest or sinking fund and must be used for school construction;
- (4) The school districts which build new schools to provide 20% of the amount needed, the State supplying the other 80%. This would be in accordance with the present law; namely, that each school district may bond up to 5% of its assessed valuation.

Not all of the new schools can be built at once, and no General Assembly is expected to solve the problem in one enactment. The following General Assembly, 1927, if it is satisfied with the results already obtained, may issue a part or the whole of the remaining bonds.

If the \$5,500,000 of bonds needed to complete the work shall finally be issued, the annual cost to the State for forty years will be:

\$247,500 for interest at 4 1/2%.
51,500 for the retirement of the bonds.
75,000 to accumulate as a fund against the deterioration of the schools with a view to rebuilding in the future. (This is a sound business method followed in great industries.)

\$374,000

Mr. du Pont's plan for raising this annual revenue is:

- (1) The same tax on real estate as now exists; namely, 25 cents on the \$100 of assessed valuation;
- (2) Corporation franchise taxes and corporation invested capital taxes the same as under present law;
- (3) A graduated income tax which will make the filing fee unnecessary and allowing only two exemptions:
 - (a) On dependent adults and on minors;
 - (b) The real estate tax for schools of 25 cents on the \$100 of assessed valuation will be deductible from income from the same real estate only.

The offsetting of income by capital losses will no longer be permitted, but capital losses will continue to offset capital gains.

To accomplish the collection of these taxes a non-partisan State Tax Collecting Bureau will need ample equipment (to be paid from the State General Fund and not from the school taxes) the cost of which will not exceed 3% of the total amount collected from corporations and individuals.

The schools to be built should be plain but of enduring material in order to keep down the annual cost of repairs. The money to be expended must be divided not on an arbitrary per pupil basis but in accordance with the type of school necessary and the local costs of construction.

If every citizen and taxpayer will give Mr. du Pont's document careful and unprejudiced study, it will be evident that a most scrupulous effort has been made to be fair. If the reader has any questions to ask or any exceptions or additions to make, they may be sent direct to Mr. P. S. du Pont or to the Delaware School Auxiliary Association, Wilmington, Delaware, and will receive courteous attention. The General Assembly will wish to be guided by the mature thought of the people of the State.

Above all, this must not be regarded as propaganda or lobbying, but simply as one man's attempt to solve a very difficult and urgent problem; indeed, its main purpose is to concentrate the thoughts of patriotic men and women in an effort to give all of the children of Delaware a fair chance in life.

Joseph H. Odell

President, Delaware School Auxiliary Association.

ney to the General Assembly provided for income and expenses for the year July 1, 1923—June 30, 1924, shown below as compared to the actual income and expenditures for that period.

	Income	Expenditures
Budget Estimate	\$4,176,315	\$3,960,285
Auditor's Statement	4,087,924	4,275,194

In the budget the estimated surplus cash of the General Fund on June 30, 1924, was \$2,061,298; the actual surplus cash of the General Fund was \$2,319,490.

It should be noted that both the School and Highway Departments returned a surplus from the sources of income allotted to them, making no draft upon the General Fund; also that the surplus in the General Fund increased during the year \$69,572. The results obtained under this first budget are both gratifying and complimentary to the efforts of the Governor and his lieutenants whose careful work has been so satisfactorily rewarded.

7 IS IT THEN TRUE THAT THE STATE REVENUE FOR MAINTAINING THE PUBLIC ELEMENTARY AND HIGH SCHOOLS COMES FROM SIX SOURCES ONLY?

Yes:

- County Property Taxes at 25 cents per \$100
- Income Taxes, graded 1, 2 and 3%
- Filing Fees, personal at \$3 per person
- Corporation Franchise Taxes
- Corporation Invested Capital Taxes, 25 cents per \$100
- Interest on School Fund

These furnished all the income of the elementary and high schools of the State, excepting the additional local levies permitted for building and other purposes, and excepting also \$350,470 contributed by the city of Wilmington for the city schools.

8 WHAT PART OF THE FUND TO BE USED FOR ELEMENTARY AND HIGH SCHOOLS WAS OBTAINED FROM CORPORATIONS AND SOURCES NOT BEARING DIRECTLY BY TAXATION UPON THE PEOPLE OF DELAWARE?

From Corporations

Corporation Franchise Taxes	\$746,000
Corporation Invested Capital Taxes	176,500
Corporation Void Charter	6,000

Total from Corporations \$928,500 = 46%

U. S. Government Distribution for Vocational Schools	\$0,300
Income from the Public School Fund	34,300

Total from all sources \$962,800 = 49%

These totals are 46% and 49% of the cost of 1923-24 state expenditures for operation and maintenance of schools.

9 COULD NOT THE RATE OF CORPORATION FRANCHISE TAXES BE INCREASED THEREBY OBTAINING MORE REVENUE AT NO BURDEN TO OUR PEOPLE?

The rates for these taxes and fees could be increased but such a course would be most unwise.

Since 1899 by wise legislation and fair dealing a large number of corporations have been attracted to Delaware. While we are not under contract or obligation not to increase our rates, if we did so, we would in a sense break faith with those who have come to Delaware and would cease to attract new corporations.

The experience of New Jersey should warn us against charging excessive rates or making troublesome regulations. In 1918 New Jersey enacted laws more or less burdensome to corporations. In the following three years revenue from this source decreased 39% which resulted to the repeal of the unwise laws.

In conferring a charter a state gives very little and should, therefore, charge little and should make only such regulations as all corporations are glad to comply with.

10 CAN DELAWARE DO ANYTHING TO ATTRACT MORE CORPORATIONS AND THEREBY INCREASE ITS REVENUE?

Yes.

(1) By considering our present laws a contract with the existing corporations, making no change that will heap burdens upon them either by imposing greater taxes, or by requiring troublesome reports, or by annoying with regulations;

(2) By studying our corporate laws in order to introduce features to the advantage of the corporations and also make quite clear the meaning of the laws;

(3) By executing all business between State and corporations with dispatch and without annoyance.

11 WOULD NOT DELAWARE BE OPEN TO CENSURE FOR ENCOURAGING CORPORATIONS IN SUCH A MANNER?

No. It is generally agreed that the corporation is the most effective way of conducting modern business. Delaware is a small state; the cost of administering its affairs and maintaining its schools is less than that of any other state east of the Mississippi River. Therefore, our need being small, we can afford to offer corporate charges at a very low rate.

We have seen above that 46% of our state expenditures for the operation and maintenance of schools, about \$928,000, is being paid by taxing corporations.

(Continued on Page 11.)

SCHOOL BUILDING PROGRAM FOR DELAWARE

(Continued from Page 10.)

If from a like number of corporations New Jersey tried to get enough to pay 46% of its school operation it would have had to charge 20 times as much.

Delaware cannot be justly criticized for taking advantage of its unique position among the states and doing everything possible to foster this important source of revenue.

12 IF WE CANNOT SAFELY INCREASE OUR REVENUE FROM CORPORATIONS, CAN WE OBTAIN MORE MONEY FROM PERSONAL PROPERTY, REAL ESTATE, INCOME TAXES, INHERITANCES OR FROM OTHER SOURCES?

Yes. Several sources of additional revenue may be considered. For instance, if we take the present taxes as a measure of the burden of cost of education on the people of Delaware, we shall find by comparison with other years and with other states that we should be able to pay more.

13 HOW MAY MORE MONEY BE RAISED?

Consider the following possible sources of increased income for the State:

First: **Real Estate Tax.** This tax is assessed in Delaware on the value of land and improvements, such as buildings of all kinds, sewers, sidewalks and so forth. There have been several attempts to assess property at its actual value, but it is not known how far this effort has been successful. For school purposes, Delaware real estate is taxed at a very low rate, whatever the assessment may be.

By comparison we have (for school taxes only):

Tax on \$100 assessed value	
Delaware	25c
Maryland	77c
Pennsylvania	\$1.18 (Averages of all townships in Chester County)
New Jersey	\$1.29 (average of Salem County)

Although it is not proposed in this plan to raise the school tax on real estate in Delaware, higher rates have been collected in earlier years. For example:

	New Castle County	Kent County	Sussex County
1919	46c	70c	50c
1920	46c	70c	50c
1921	45c	95c	50c

The total tax levy on real estate is higher than for school purposes. The following comparison is of additional interest:

Total Tax Levy for \$100 Assessed Value of Real Estate	
Delaware	
New Castle County	\$1.35
Kent County	1.00
Sussex County	1.00
Maryland	
Kent County	1.60
Dorchester County	1.93
Caroline County	1.58
Wicomico County	1.65
Delaware, average 15 towns	\$2.20
Maryland, average 15 towns	2.57
Pennsylvania, average 15 towns	2.64
New Jersey, Salem County, average 4 towns	3.85

Second: **Personal Property Tax.** Delaware has no such tax at present and few states have. While it seems fair that personal property, by which we mean mortgages, bonds and stocks of corporations, raw and manufactured materials, and so forth, should be taxed, it is very difficult to levy a personal property tax and to collect it. Such property cannot be assessed by inspection, as is real estate.

However, we may consider the income tax as a tax on personal property; for if mortgages, bonds, stocks and materials have value it is because they produce income for the owner. Therefore, if the income is taxed the result is the same as if the property itself were taxed. We will consider the personal property tax with the income tax below.

Third: **Income Tax.** If we propose to tax personal property and to use the income tax for that purpose, it is fair to fix the income tax at a rate that will cause equal values in personal property and in real estate to be taxed the same amount in dollars. Thus, if our real estate tax were 24 cents on the \$100 of assessed value, we should make the income tax rate 4%. Then the tax paid on \$100 of real estate would be 24 cents and the tax paid on \$100 of personal property yielding an income of 6%, or \$6, would be 4% of \$6 or 24 cents also. The \$100 investment in personal property would then pay the same tax as the \$100 investment in real estate.

Wages, salaries and professional earnings are different from interest on mortgages, bonds and dividends on stocks of corporations. The latter furnish security for the continued payment of income from year to year, but there is no such security for the continuation of wages, salaries and professional earnings. However, we may look upon the individual himself as the security for his income during the working years of his life. Adopting this viewpoint, we should permit the individual to set aside an untaxed portion of his earnings to provide a fund for his old age, just as manufacturers are permitted by the U. S. Government to reduce their taxable earnings by an amount necessary to restore their buildings and machinery at the end of the period of usefulness. This untaxed portion should be approximately 30% of the wage or salary. For if a man earning \$3,000 per annum could set aside approximately 30% of that amount (\$893) at 4%, at the end of 30 years the accumulated fund would be \$50,000 which at 6% would give him permanent income equal to his salary, or \$3,000. If we add to this \$893 the premium, \$387, for life insurance to protect one-half the man's expected estate, we have a total of \$1,280, or 43% of \$3,000. Following this theory, 43% of wages, salaries or professional earnings should be exempt from tax, or for practical purposes the tax rate should be 57% of that levied on incomes from mortgages, bonds, stocks, and so forth.

Gain obtained from sale of real estate, securities and other forms of capital as well as gains such as inheritance, life insurance, and so forth, should be considered separately and should be offset by corresponding losses; that is, taxes on these gains should be on the net amount only. Losses corresponding to these gains should not be permitted to offset income from wages, salaries, business, or interest and dividends.

Income from rentals or income from real estate should be taxed only in so far as the income is in excess of the school real estate tax of 25 cents on the \$100 of assessed valuation, otherwise it would be double taxation.

14 WHAT IS THE GENERAL EFFECT OF EXISTING TAX RATES IN DELAWARE UPON THE DIFFERENT CLASSES OF TAXPAYERS?

The effect is to impose higher taxes upon real estate than upon personal property such as mortgages, bonds and stocks, and to tax the latter, through their incomes, at no higher rate than that imposed upon wages and salaries. Moreover, losses on sale of securities are permitted to offset income from all sources, a concession that naturally reduces the income tax. The tax system and its rates are favorable to the holder of mortgages, bonds and stocks, unfavorable to the holder of real estate and the wage earner.

A more serious effect causing loss of revenue and great injustice is the exemption provision of the income tax law. Though this law aims to tax incomes it should be called "a law to tax the incomes of 20% of the population only" as the exemption provisions make it unnecessary for 80% of the people to pay any tax whatever unless the filing fee be classed as an income tax.

15 CAN FIGURES BE SET DOWN TO SHOW THE EFFECT OF OUR PRESENT METHOD OF TAXATION FOR SCHOOL PURPOSES?

In order to show the effect of our present rates of taxation and to make suggestions for revision, let us now consider how much real estate or personal property or salary or gain on sale of capital (four taxable classes) will produce in taxes for the State \$10, \$25, \$50, \$100, \$1000, at rates now prevailing.

VALUE OF REAL ESTATE, PERSONAL PROPERTY, WAGES AND SALARIES, OR GAINS ON SALE OF CAPITAL, WHICH PRODUCE DEFINITE AMOUNTS OF TAX UNDER PRESENT LAW

Amount of Tax Produced at Current Rates	Amount of Property							
	Real Estate Owned by		Bonds or Stocks Producing 6% Net Income		Wages, Salaries and Professional Earnings		Gains on Sale of Capital	
	Single	Married	Single	Married	Single	Married	Single	Married
\$10	\$2,800	\$1,800	\$28,400	\$40,000	\$1,700	\$2,400	\$1,700	\$2,400
25	8,800	7,600	53,400	65,000	3,200	3,900	3,200	3,900
50	18,800	17,600	80,900	95,000	4,850	5,700	4,850	5,700
100	38,800	37,600	122,500	136,700	7,350	8,200	7,350	8,200
1,000	398,800	397,600	642,800	657,800	38,600	39,500	38,600	39,500

Note:

Real estate assumed to be assessed at full value.

Calculations made with the supposition that owner has no other taxable property or income.

Single person pays \$3 filing fee but is allowed \$1,000 exemption.

Married couple pay \$6 filing fee but are allowed \$2,000 exemption.

In explanation of the table:

A married couple owning \$1,600 worth of real estate pay the same tax (\$10) as a married couple owning 6% bonds of par value, \$40,000; thus 25 times as much property is paying the same tax. But the married owner of \$397,600 of real estate pays the same tax, \$1,000, as the owner of 6% bonds of par value of \$657,800, about 1.7 times as much property paying the same tax.

Observation:

The result of our present tax system seems to be to the disadvantage of the real estate owner and wage earner as compared to the owner of mortgages, stocks and bonds and also to the disadvantage of the married owner of real estate.

In certain cases the unfair effect of the present tax method is still more pronounced. For instance:

If a farmer owns a farm assessed at \$5,000 subject to a \$2,500 mortgage, he has an investment of \$2,500. The holder of the mortgage has also an investment of \$2,500. But the farmer pays a tax on the whole \$5,000 (\$12.50) while the holder of the mortgage has no tax if he is a man of small income, and if he is a very wealthy man, he pays only 3% on \$150 of interest (\$4.50) or about one-third the tax levied on the farmer.

Again, if a farmer and wife having an income of \$2,000 and having \$5,000 to invest buy a \$10,000 farm, subject to a mortgage of \$5,000, they pay a tax and filing fee of \$31 on their income and farm; but if they borrow \$5,000 at 5% and buy \$10,000 of a corporation stock that pays a 5% dividend, they pay \$8.50 tax and filing fee, about one-fourth the tax on an investment of same value.

Again, if a married person, having \$100,000 in 6% bonds borrows \$50,000 at 6% and invests in corporation stocks that are earning well but paying no dividend, he pays \$16 tax, including filing fee. If, however, he buys a \$50,000 farm earning well, though the earnings are used for improvements, he pays \$141 tax, or about nine times as much.

From the above illustrations it is clear that our present tax system does not treat alike the owner of real estate and the owner of personal property. However, when we turn to the tax on invested capital of corporations we find that all property both real and personal is taxed at the same rate without any distinction. It is quite difficult to reconcile these two dissimilar methods unless we admit that the difficulty of assessing personal property in the hands of individuals has discouraged its taxation. This difficulty is removed by using the income from personal property as a measure of the value of the property itself.

16 WHAT REASONS HAVE BEEN ADVANCED AGAINST THE TAXATION OF PERSONAL PROPERTY?

The fact that personal property cannot be assessed and the fact that it may be kept outside of the state make a direct levy almost impossible. Those who do not wish to pay fail to report and the burden of taxation rests entirely upon those who are willing to pay and upon those whose property is subject to public inspection, such as property held by trustees, guardians, and so forth. This form of objection to the personal property tax is completely overcome by using income from the property as a measure of

the property itself and making the income tax at such a rate as will bring to the state the same number of dollars as though the property were taxed directly. The fact that the Federal Government is now levying an income tax and carefully supervising its collection makes a state income tax quite easy of collection.

Another objection to the personal property tax, which applies equally to the income tax, is that the property represented by mortgages and by corporation stocks and bonds, and so forth, has already paid a tax in other states by assessments on real estate, building, and so forth, owned by corporations or pledged on mortgage. While this is true, it is equally true that the value of the securities is the equity remaining after payment of these taxes. This equity is properly taxable in our State.

17 SHOULD THE INCOME TAX EQUIVALENT TO A PERSONAL PROPERTY TAX BE APPLIED EQUALLY ON SECURITIES REPRESENTING PROPERTY INSIDE AND OUTSIDE OF THE STATE?

In order to avoid double taxation by the State it would seem fair that the tax on real estate should be reduced by the amount of tax paid by the Delaware holder of a mortgage against such real estate and that Delaware corporations should be permitted to reduce their taxes by the amount of interest and dividends payable to Delaware holders of such corporation securities.

18 WOULD IT NOT BE MORE CONVENIENT AND EQUALLY JUST TO RELIEVE THE OWNER OF DELAWARE MORTGAGES AND SECURITIES FROM INCOME TAX PAYMENTS?

No. If this were done the holder of a mortgage would pay no tax while the owner of the property would pay the entire amount as he now does. As the holder of securities has no means of knowing the part of his company's property located in Delaware, he has no means of knowing what part, if any, of his tax should be rebated by the State. On the other hand, the corporation knows the relation between its Delaware-held and outside-held property and can, therefore, make proper claim for a rebate on such part of interest and dividends as are attributed to Delaware property.

19 SHOULD HOUSEHOLD GOODS AND PERSONAL PROPERTY NOT USED IN BUSINESS AND NOT IN THE FORM OF SECURITIES BE TAXED?

Probably not. This property produces no income to the owner; therefore, there is no income measure of its value. A large part of this class of property is necessary for living and should be in fairness exempted; all of it is so hard to reach that there would be small gain to the State in trying to assess it. Moreover taxation of this form of personal property is likely to result in unfairness and abuse. Though it may be possible to quickly survey and appraise the possessions of a small householder, it is quite impossible to make a complete examination of property contained in large houses or to make a fair appraisal of that which is disclosed. As a result an attempt to tax personal property of any kind by assessment is likely to result in unfairness to the man of small possessions.

20 WHAT IS THE PURPOSE OF THE FILING FEE NOW IN FORCE AND HOW ARE THE PROCEEDS OF THIS COLLECTION USED?

The name "filing fee" creates a wrong impression. All of these fees are turned into the School Fund without any deductions whatever. The state appropriation for the collector's office is \$30,000, paid from the General Fund of the State, and no part of the filing fee or any taxes collected for school purposes are used to support the collector's office. The filing fees contributed \$206,484 to the School Fund last year (1923-1924).

Every citizen of the State is interested personally in the maintenance and success of the public school system either through his own past use of the school, or its present use for his children, or through his interest in associating with educated people. Therefore, every citizen should make contribution of some sort to the schools. The following figures give an approximate idea of what this contribution should be.

From the 1920 census of the United States Government the citizens of Delaware over 21 years of age number 136,521. The total state contribution for school operation and maintenance for the year 1923-24 was \$2,013,744, or the equivalent of \$14.75 per capita for all citizens over 21. This small amount is reduced by 49% on account of the part of the school burden carried by the corporation taxes, and so forth. The remainder, \$7.53, the actual amount per capita, should be felt a fair contribution on the part of every citizen of the State.

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SCHOOL BUILDING PROGRAM FOR DELAWARE

(Continued from Page 11.)

The obligation of a person to the State on account of his own education may be figured as follows:

The annual expenditure from all sources for operation and maintenance of the schools is.....	\$2,533,131.00
The pupils provided for number about.....	38,573
Annual cost per pupil.....	\$ 65.97
The cost of providing school building and desk space for one pupil 40 years.....	\$375.00

At these rates the expenses per pupil for 8, 10 and 12 year courses, without interest charge, would be \$600, \$750, \$900, respectively, or if we consider this amount due the State over a period of a man's 30 working years, he should pay annually \$20, \$25, or \$30.

21 IS THERE JUST GROUND FOR OPPOSITION TO THE FILING FEE?

This opposition is unwarranted if it be based upon a desire to escape direct taxation for the support of schools. There is no part of the public expenditure of so direct an interest to every person in the State as the outlay on education. If a direct tax such as the real estate tax, the income tax or the filing fee is to be levied, and at present there seems no alternative, it is only fair that every person should pay part of the tax.

Apart from the desire to escape taxation altogether there is justice in opposition to the filing fee.

In the first place, the name "filing fee" is incorrect. The money collected from these fees is used for school purposes only. The fee is really a minimum income tax imposed upon those who would otherwise be exempt under the wording of our income tax law. However, the levy of an equal tax on all citizens is a capitation tax and, under that name, would be distributed by law to the counties and not to the State. To avoid this difficulty the tax was misnamed "filing fee." This is a resort to a somewhat underhand device to accomplish an end.

In the second place, the filing fee results in great injustice to some taxpayers. If, as the law intends, the income tax is a graded tax bearing with less weight upon those of small income it fails in some cases. To illustrate:

The United States census report of 1922 gives the average pay of farm hands in Delaware as \$40 per month, about \$500 annual wage. A farm hand paying a \$3 filing fee is subject to an income tax at the rate of 60 cents per \$100 on his \$500 income. If we examine other tax rates, we find the owner of an \$1,800 income should pay a filing fee of \$3 and income tax \$8, a total of \$11, or 61 cents per \$100. All incomes between \$500 and \$1,800 pay a less rate. At \$1,000 the tax is 30 cents per \$100 of income, or only half the rate paid by the \$500 farm hand.

In the case of married couples the unfairness is even greater. Taking a similar illustration: A married farm hand with \$600 income should pay a filing fee for himself and also for his wife, total \$6, or \$1 per \$100. A married person having \$6,000 income also pays \$1 per \$100. All incomes between these amounts pay a less rate, the lowest at \$2,000 paying 30 cents per \$100 only.

There seems to be little justice in wording the income tax law to lead to the belief that the rate of tax is graded upward when the result is the levying of the same rate of tax upon married persons of \$600 and \$6,000 income, with all intervening incomes at less rate.

While the above illustrations must be of common occurrence, there are other cases where incomes of single persons are as low or lower than \$300 annually. The tax on these persons is the same filing fee of \$3 or \$1 per \$100 on a \$300 income. This same rate is applied to the more fortunate married holder of a \$6,000 income or the unmarried holder of a \$4,700 income. It is difficult to excuse

the intervening incomes, especially of single persons of \$900 to \$1,100 income and married persons of \$1,800 to \$2,200, who pay at only one-third this rate.

The imposition of any tax of fixed amount per person as part of a graded income tax law will result in the unfairness shown in these examples. On this account, it is recommended that the filing fee or any similar tax of fixed amount be removed from the income tax law.

PLAN OF FINANCING THE SCHOOL BUILDING PROGRAM

22 WHAT IS THE PROPOSED RECOMMENDATION TO THE GENERAL ASSEMBLY OF 1925 FOR THE REBUILDING OF SCHOOLS?

It is proposed to request the General Assembly of 1925 to do four things:

(1) Appropriate from the cash surplus now in the General Fund \$1,500,000 to be used for school construction planned and begun during the year 1925;

(2) Authorize the issue of \$2,000,000 of 4½% sinking fund school bonds to be sold in the latter part of 1925 or in 1926 to be used for school construction planned and begun during the year 1926;

(3) Appropriate from the income for schools \$374,000 for the year 1925 and a like amount for 1926 to be used to meet the interest and sinking fund requirements of the \$2,000,000 bonds but otherwise available for use in school construction;

(4) Make such changes in the tax laws as will provide the required \$374,000 each year.

23 IS IT NOT UNWISE TO USE SUCH A LARGE PART OF THE SURPLUS OF THE GENERAL FUND FOR SCHOOL PURPOSES?

The surplus exists through the practice of spending less than income. It has not accumulated for any definite purpose and the State owes nothing that should be paid.

It seems wiser to spend part of the surplus than to raise more money by taxation or by sale of bonds. Moreover, if this surplus is maintained, it must be held either as cash in bank at a low rate of interest, or invested in bonds at a little higher rate, or otherwise invested to still greater advantage. What better investment can be made than to build schools of good, economical design at costs known by experience to be reasonable? Such investment will return handsomely to the State in the quality and value of its citizens of the future. By this use of a portion of the surplus, \$81,519 will be saved annually on interest and sinking fund of bonds that must otherwise be issued.

24 WILL THE \$2,000,000 BONDS BE ALL THAT ARE NEEDED FOR THE PROPOSED REBUILDING PROGRAM?

No, but the General Assembly of 1925 need make no commitment beyond that amount and the General Assembly of 1927 will be free to continue, amend or discontinue the plan that is described in the following pages.

25 WHAT INCREASE IN TAXES WILL BE NECESSARY TO PRODUCE THE REQUIRED \$374,000 ANNUALLY?

An increase in income tax of one-half of 1% without exemption and an increase in real estate tax of 3 cents per \$100, making the rate 28 cents instead of 25 cents as at present, should produce this added revenue. However, for several reasons it is proposed to rearrange the income tax law and not increase other taxes, as will appear hereafter.

26 HOW SOON CAN THE SCHOOLS BE BUILT?

If the State does not issue bonds and appropriates \$374,000 annually, it will require nearly 20 years to complete the program. This seems too long to wait. Moreover, it is unfair to the children of the districts which must come last. The expenditure of such a small amount each year would be very wasteful and probably result in a material increase in the total cost of rebuilding. A short time program will be the most economical and produce the quickest and most satisfactory results.

The Delaware School Auxiliary Association which has spent about \$4,000,000 in school construction during the past four years has come to the conclusion that not over \$2,000,000 of buildings can be erected economically in a year—\$1,000,000 in Wilmington and \$1,000,000 in the counties. Therefore, with the \$9,700,000 available, it should require nearly five years to complete all of the schools planned.

On this account the plan recommends that the General Assembly of 1927 finish the rebuilding work by authorizing the sale of \$2,000,000 bonds in the year 1927 and \$1,500,000 in 1928. This would make the total necessary bond issue \$5,500,000. It is also recommended that 20% of the total amount needed, \$1,100,000, be furnished by the districts where the new schools are built.

27 WHAT HAS BEEN DEMONSTRATED TO BE THE APPROXIMATE COST OF STANDARD SCHOOL BUILDINGS IN DELAWARE AND IN OTHER EASTERN STATES?

There are two ways in which estimates can be made: so much per room or so much per pupil.

The difficulty of calculating the cost of the building on the per room basis is that there is no means in the larger buildings of estimating the cost of corridors, auditoriums, toilet rooms and the excavations necessary for installing a central heating plant. It is better, therefore, to calculate on a per pupil basis.

According to the experience of the Delaware School Auxiliary Association and to the bids which have been received on new buildings in Delaware and in adjacent states, the costs run about as follows:

A rural school of the simplest type without auditorium, gymnasium, offices and storerooms....	\$250 per pupil
Consolidated high and grade school in rural districts or small towns with auditorium, special rooms for technical subjects, locker rooms, offices, central heating plant, etc.....	\$375 per pupil
* For schools in Wilmington, partly because of the high cost of land and higher wages.....	\$600 per pupil

It must be distinctly remembered that these per pupil figures are based upon present costs for buildings that are considered standard in progressive states and cities and that they include the price of the site, architects' fees, engineering supervision and completely new equipment. The estimated cost is based upon providing a desk for each child enrolled in the school, and the buildings are not only as fire-proof as possible but are constructed to preserve the health of the pupils.

There is no doubt that schools can be built more cheaply, but the best authorities in calculating first costs always take into consideration the annual costs of maintenance and repair in the future. All buildings that are erected should be so designed and the materials used should be of such quality that the annual upkeep is reduced to a minimum.

Standards for buildings were adopted by the Delaware State Board of Education in 1920. These standards were prepared from experience in school building throughout the United States. They represent the best available type for the health and safety of the pupils, the utmost of convenience for the teachers, the most serviceable community center for the neighborhood, and at the same time the most economical investment that can be made.

The State standards call for a room to accommodate 40 pupils assembled in class, outside of special subjects. This room contains at least 720 square feet of floor and 8,000 cubic feet of air space. This means 18 square feet of floor per pupil and 200 cubic feet of air space per pupil. The height being approximately 12 feet, the width of the room should not be more than twice the height in order that the pupils on the side farthest from the window may have proper illumination.

* All the figures for the State outside of Wilmington are based upon actual costs as shown on the books of the Delaware School Auxiliary Association; the Wilmington figure is an estimate. The schools being built in Wilmington are grade schools; new high school extensions will entail higher expenditures.

The size of the class rooms determines to a large extent the size of a school. Hallways and stairways must be of size sufficient to guard against the dangers of fire alarms or panic. Heater rooms must be proportioned to the building. The size of toilet rooms is determined by the number of pupils. Certain wasteful conditions must be guarded against. If basement rooms are provided, they must be sufficiently light and dry to be usable, otherwise they are a dead loss. Auditoriums and gymnasiums should be constructed only when the number using them justifies the extra cost; there is a tendency to go beyond the limits of prudence in asking for these added features. Above all, no waste should be incurred through the addition of ornamental features. If economy is to be considered let it be directed to cutting out useless ornament. High roofs with waste attic space, stone work and carving, wood and metal work other than that which is strong and durable and suited to its purpose, are useless. It should be remembered that every \$375 wasted may deprive a pupil of his desk and space in a modern school building. Another feature of economy must be considered. These proposed buildings are to last at least 40 years. As will appear later, the annual cost of a fund to rebuild 85% of all school buildings (\$15,300,000) at the end of 40 years will be \$143,000. If through poor construction the lifetime of the buildings is shortened 10 years, the annual cost of a rebuilding fund would be \$250,000; but if, through greater care in design and construction, we can extend this lifetime to 50 years we can reduce the annual cost to \$85,700. Where long time use of a building is contemplated, the most enduring construction should be adopted as a matter of economy.

On the question of repairs good construction is equally beneficial. If the State makes an investment of \$9,700,000 in buildings, 1% for repairs is \$97,000 each year; but if the character of construction is more perishable, requiring 2% for repairs, another \$97,000 yearly must be sacrificed. An addition of \$1,000,000 to total cost in order to save such an additional repair bill would be well worth while.

All of this shows the necessity of avoiding unwise reductions in cost in order to accomplish savings that are not justified. It is not a matter of great importance whether the State issue \$5,500,000 to complete the schools as against a possible \$4,500,000; either amount can be readily obtained on bonds, but it is of great concern to see that the sum of money expended is such as to produce the greatest economy of operation over a period of 40 years. Unwise saving of \$1,000,000 may easily result in a doubling of maintenance and repairs on the entire amount of buildings constructed, which may result in an additional annual expenditure of \$100,000 or \$150,000.

28 IF \$1,500,000 OF THE SURPLUS FROM THE GENERAL FUND IS USED AND \$5,500,000 OF BONDS ARE AUTHORIZED AND ISSUED, WILL NOT 20% OF THE TOTAL, OR \$1,100,000, BE AN UNDUE BURDEN UPON THE LOCAL DISTRICTS?

After careful examination of assessed values it has been determined that every district except two (whose shortage is \$2,100 only) is financially able to raise 20% of the amount necessary to build its school without overstepping the limit imposed by law; that is, borrowing by a district for school building purposes must be limited to 5% of the assessed value of real estate in that district. As every district is at liberty to decide by vote of its own citizens whether or not this obligation shall be assumed, no outside force can fix the burden upon a district. Therefore, no district can be forced to build a school.

Under question 1, 9th section, page 11, the great advantage and economy brought about by state financing has been shown. A contribution of \$1,940,000 will cost the local districts \$120,960 annually even though they obtain a 5½% interest rate and extend the loan over the full period of 40 years. On the other hand, if the State undertakes the burden at 4½% interest it will cost \$102,430. This shows a difference of \$18,530 annually or sufficient to pay the entire \$1,940,000 in 40 years if invested at 4½%. In order to save this considerable sum it is suggested that the State purchase the 4½% bonds of the local districts and sell its own bonds in equal additional amount. While this would increase the total state bond issue the additional bonds would be paid eventually, both principal and interest, by the districts and be secured by their credit. The total indebtedness of the State including local districts would not be increased. This offer of state aid might be made also to such districts as have issued school bonds since 1919. These districts by selling their 4½% bonds to the State would then receive funds with which to purchase their own bonds now outstanding at a higher rate of interest.

29 IF BONDS ARE ISSUED, HOW CAN THEY BE PAID WITHOUT LEVYING A VERY HEAVY TAX WHEN THE BONDS COME DUE?

In order to prepare for the payment of the bonds we shall set aside and invest each year a sum of money which will finally amount to the entire issue of the bonds at their maturity, say 40 years hence. The sum to be set aside each year and the interest payments for \$1,000,000 of bonds at several rates are shown below:

	Sinking Fund—Sum Invested at 5 Shown Will Amount to \$1,000,000 in 40 Years	Annual Interest on \$1,000,000 at 5 Shown	Total Annual Requirement on \$1,000,000 for 40 Years
4%	\$10,523	\$40,000	\$50,523
4½%	9,901	42,500	52,401
4¾%	9,346	45,000	54,346
5%	8,278	50,000	58,278

30 IF THIS PLAN IS PURSUED WILL NOT THE STATE BE IN A WORSE POSITION 40 YEARS HENCE EVEN THOUGH NO BONDS ARE OUTSTANDING, BUT WITH ALL OF ITS SCHOOLS AGAIN OLD AND NEEDING TO BE REPLACED?

Such trouble will recur, just as we now suffer from our past improvidence, unless we provide against it. To illustrate:

In the year 1884 there were 11 elementary school buildings in the city of Wilmington over 10 years old and 5 were less than 10 years. Outside of Wilmington there were 121 schools more than 10 years old and 34 others less than 10 years. It should have been realized that these

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A tabulation of this fund would then show:

Date	Number Pupils	Estimated Number in 10 Years	Cost per Pupil	Total Cost of Buildings	Annual Amt. at 4% to Accumulate 40 Years	Accumulation 10 Year Periods
1884	27,269 plus 15%	31,000	\$93.50	\$2,900,000	\$27,100	
1894	31,434 plus 15%	36,000	93.50	3,370,000	31,500	\$333,000
1904	28,751 plus 15%	33,000	160.00	4,950,000	46,200	904,000
1914	35,698 plus 15%	41,000	187.00	7,670,000	71,700	1,972,000
1924	41,078 plus 15%	47,000	375.00	17,600,000	164,000	3,943,000
						<u>\$7,152,000</u>

1. WHAT WILL SUCH A FUND COST US EACH YEAR?

A similar plan is proposed for our school system. A fund maintained by annual contribution of about 2½% of the value of our schools will enable us to pay all existing bonds as well as those to be issued at this time in 40 years and to accumulate an amount equal to 42½% of the value of all school buildings. As this fund is to be invested, no better use can be found for it than to purchase the new bonds that must be issued from time to time to rebuild schools now only partly worn out, or to build the new schools needed by increasing population.

WHAT PLAN FOR ISSUING BONDS CAN BE RECOMMENDED?

The annual appropriation of \$374,000 is proposed for the following purposes:

Interest on \$5,500,000 bonds at 4½%	\$247,500
Sinking Fund payment to be invested at 4½% for 40 years	51,400
Fund for again rebuilding schools to be invested at 4½% for 40 years	75,000
	<u>\$373,900</u>

33 NOW THAT THE PLAN HAS BEEN DESCRIBED, WHAT IS THE DEFINITE FIXED COMMITMENT TO BE MADE BY THE GENERAL ASSEMBLY OF 1925?

(3) To appropriate from the School Fund \$374,000 for 1925 and \$374,000 for 1926 to be used for interest and sinking fund of the \$2,000,000 bond issue, the balance for building purposes.

34 WHAT OBLIGATION WILL THIS PLACE UPON THE GENERAL ASSEMBLY OF 1927 AND OTHERS TO FOLLOW?

The General Assembly of 1927 will have no obligation to continue construction work under this plan nor to appropriate any money because of the proposed action of the General Assembly of 1925 except the necessary provision of interest and sinking fund for the \$2,000,000 bonds sold in 1925-26. This would amount to \$108,692 annually. It would be the only financial obligation passed from one General Assembly to the next.

35 IF TWO FUNDS ARE ESTABLISHED: ONE FOR PAYING THE BONDS AT MATURITY, CALLING FOR ANNUAL INVESTMENT OF \$51,403 AND AMOUNTING IN 40 YEARS TO \$5,500,000; THE OTHER FOR PROVIDING THE PARTIAL REBUILDING OF THE SCHOOLS, CALLING FOR ANNUAL INVESTMENT OF \$75,000 AND AMOUNTING IN 40 YEARS TO \$7,650,000; WILL THERE NOT BE DANGER OF LOSS OR ABUSE THAT MIGHT SERIOUSLY IMPAIR THE FUNDS BEFORE THEIR STATED USE IS ACHIEVED?

There is such danger and it should be guarded against by drafting into the law a provision placing the care of the funds in the hands of the most responsible bankers of the State, bonding them for the State's protection and limiting the kinds of securities to be purchased for the fund investments.

36 WHAT REVENUE WILL BE NEEDED FOR SCHOOL PURPOSES DURING THE SCHOOL YEAR 1925-26?

The budget proposed by the State Board of Education for operation and maintenance of the public schools and for transportation of pupils is as follows:*

Americanization of Foreign Residents	\$25,000
Vocational Training	20,000
Teacher Training Scholarships	12,000
Support of Schools	\$2,322,000
Transportation of Pupils	130,000
	<hr/> \$2,452,000

To this should be added the amount necessary for the proposed building program:

Interest on \$5,500,000 bonds at 4½%,	\$247,500
Sinking Fund on bonds, 40 years....	51,400
Fund to replace one-half of all schools at end of 40 years.....	75,000
	<hr/>
	\$378,900
Total	\$2,825,900

37 WHAT RATES OF TAX WOULD BE REQUIRED TO MEET THIS BUDGET OF \$2,825,900, AND HOW DO THE RATES COMPARE WITH THOSE NOW IN FORCE?

	Present Law	Proposed
School Tax on real estate per \$100 assessed value	25c	25c
Corporation Capital Property Tax per \$100 assessed value	25c	25c
Filing Fee	\$3	...
Income Tax on incomes from wages, salaries and professions, i. e., service income:		
Incomes under \$3,000	1%	1%
Incomes \$3,000-\$6,000	2%	2%
Incomes \$6,000-\$10,000	2%	3%
Incomes over \$10,000	3%	4%

Income Tax on incomes from notes, mortgages, stocks and bonds, i. e., property income:

Incomes under \$3,000	1%	1½%
Incomes \$3,000-\$6,000	2%	2½%
Incomes \$6,000-\$10,000	3%	3½%

	Present Law	Proposed
Incomes over \$10,000	3%	4½%

Exemptions, figured as deductions from taxes to be paid:		
Personal	\$10-\$20	..
Wife	\$10-\$20	\$3
Dependent person under 21 years.....		\$2
Dependent person over 21 years.....		\$3

At present capital losses may be deducted from any form of income. It is proposed to limit such deductions to apply against capital gains only.

Note: Referring to question 13, page 22, regarding income tax: the proposed maximum rate, 4½% on "property income" is equivalent to a tax of 25 cents per \$100 on property valued at \$1,000,000. The material reduction in rate to those of smaller property, even to an equivalent of 9 cents per \$100, has been proposed as a matter of expediency. These small incomes could not support the higher rate. In short, the theory has been used to fix the maximum tax only, likewise the theory that "service income" should be taxed at the same rate adopted for "property income" has been applied approximately to the smaller incomes but in less degree to those of large amount.

38 CAN AN ESTIMATE BE MADE OF THE NUMBER OF TAX-PAYERS OF DIFFERENT CLASSES AND THE NUMBER OF DEPENDENTS SHOWING HOW THE POPULATION OF DELAWARE IS DIVIDED?

This division is an important part of the estimate of taxes. Fortunately, the figures for classifying the population are obtainable from the United States Census of 1920 and the Federal Income Tax Reports of 1922 as follows:

Per cent of Popu- lation	Per cent of Tax- payers	Male	Female	Total
	Children under 5 years . .	11,455	11,474	22,929
	Children 5-21 years	31,750	31,803	63,553

38.8	Children total under 21			
	years	43,205	43,277	86,482
0.6	Income taxpayers having			
	income over \$10,000....			482

Per cent of Population	Per cent. of Tax-payers		Male	Female	Total
	0.6	Income taxpayers having income \$6,000-\$10,000 ..			489
	3.6	Income taxpayers having income \$3,000-\$6,000 ..			2,798
	17.0	Income taxpayers having income under \$3,000 ...			13,379
	37.0	Industrial workers (1919)	24,195	4,840	29,035
	13.1	Farmers and fruit growers; owners and tenants	10,061	241	10,302
	9.1	Farm laborers, foremen, gardeners and others...	6,847	292	7,139
	19.0	Others in gainful occupation	8,489	6,387	14,876
35.2	100.0	Total in gainful occupation over 21	64,709	13,784	78,493
21.3		Married women		47,469	47,469
4.7		Not accounted for	5,841	4,718	10,559
100.0			113,755	109,248	223,003

The number and division between male and female of those in gainful occupation are in accord with census of 1920.

The total gainfully employed as per census of 1920, 91,224, has been reduced to 78,493 on account of 12,731 in this class under 21 years of age and therefore probably not subject to state income tax.

It seems likely that of approximately 17,000 persons over 60 years of age about 60% are more or less dependent. Therefore, it will be assumed that the 10,000 "not accounted for" in the above table are not taxpayers and are to be considered dependent adults.

Farm owners and tenants correspond closely to number of farms in Delaware, 10,140. Together with farm laborers they number in the 1920 census 17,441.

39 HOW MAY THE EXEMPTIONS FOR CHILDREN, DEPENDENT WIVES AND THE PROBABLE 10,000 ADULT DEPENDENTS BE DISTRIBUTED AMONG THE SEVERAL CLASSES OF TAX-PAYERS?

Assume an exemption of \$2 for each child not gainfully employed, i. e., that 10,000 children are not dependents. Eighty-six thousand four hundred eighty-two less 10,000 equals 76,482, at \$2 each is \$152,964. Ten thousand dependant adults at \$3 and 47,469 married women at \$3 makes a total of \$325,371. This amount may be divided among "those employed in gainful occupations" over 21 years of age in proportion to the numbers in these classes, a total of 78,493 persons.

The estimated amount of exemptions allowed each class of taxpayers for children and dependent adults is as given in the following tabulation:

Income taxpayers having income over \$10,000.....	\$ 1,952
Income taxpayers having income \$6,000 - \$10,000.....	1,952
Income taxpayers having income \$3,000 - \$6,000.....	11,713
Income taxpayers having income under \$3,000.....	55,213
Industrial workers	120,387
Farmers	42,624
Farm laborers, gardeners, etc.	29,609
Others in gainful occupation	61,821
	<u>\$325,371</u>

40 UNDER THE PROPOSED PLAN WHAT ARE THE TOTAL INCOME TAXES TO BE COLLECTED FROM THE SEVERAL CLASSES OF TAXPAYERS?

482 Persons having income \$10,000 and over		
Service Income	\$1,446,000 @ 1%	= \$ 14,460
	1,446,000 @ 2%	= 28,920
	1,928,000 @ 3%	= 57,840
	1,062,579 @ 4%	= 42,503
	<hr/>	<hr/>
	\$5,882,579	\$143,723
Property Income.....	10,911,009 @ 4 1/2 %	= 490,995

	\$16,793,588	\$634,718
*Less 76.9% of	5,159,000	
Interest, Taxes, Bad		
Debts, or	3,967,271 @ 4 1/2 % =	\$178,527
Less Dependents (See		
q. 39)	1,952	
		<u>180,479</u>
		<u>\$454,230</u>

489	Persons having income \$6,000-\$10,000		
	Service Income	\$1,467,000 @ 1% =	\$14,670
		1,187,594 @ 2% =	23,752
		<hr/>	
		\$2,654,594	
	Property Income,	279,406 @ 2½% =	6,985
		1,511,742 @ 3½% =	52,910
		<hr/>	
		\$1,791,148	\$98,317
		<hr/>	
		\$4,445,742	

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SCHOOL BUILDING PROGRAM FOR DELAWARE

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Less 7.1% of	5,159,000		
Interest, Taxes, Bad			
Debts, or.....	366,289 @ 3 1/2% =	12,820	
Less Dependents.....		1,952	
			14,772
			\$83,545
2,791 Persons having income \$3,000-\$6,000			
Service Income	\$8,373,000 @ 1% =	\$83,730	
	745,000 @ 2% =	14,900	
			\$9,118,000
Property Income.....	3,407,057 @ 2 1/2% =	85,176	
			\$12,525,107
			\$183,806
Less 8% of	5,159,000		
Interest, Taxes, Bad			
Debts, or.....	412,720 @ 2 1/2% =	\$ 10,318	
Less Dependents.....		11,713	
			22,031
			\$161,775
* Interest and Taxes paid, plus Bad Debts = \$5,159,000. This amount is distributed in proportion to the payments of Federal Tax 1921.			
13,379 Persons having income under \$3,000			
Service Income	\$26,108,736 @ 1% =	\$261,087	
Property Income.....	6,572,913 @ 1 1/2% =	98,594	
			\$32,681,649
			\$359,681
Less 8% of	5,159,000		
Interest, Taxes, Bad			
Debts, or.....	412,720 @ 1 1/2% =	6,191	
Less Dependents.....		55,313	
			61,504
			\$298,177
29,035 Industrial Workers, wages	\$37,265,319 @ 1% =	\$372,653	
Less Dependents.....		120,387	
			\$252,266
10,302 Farmers,* amount to be ascertained from returns ?			
7,139 Farm laborers, gardeners, etc., wages estimated	\$3,427,090 @ 1% =	\$34,270	
Less Dependents.....		29,609	
			\$4,661
14,876 Others gainfully employed, over 21 years of age, wages estimated	\$7,140,000 @ 1% =	\$71,400	
Less Dependents.....		61,821	
			9,579
Total Income Tax to be collected			\$1,264,242

* Real estate producing income, having already paid a tax of 25 cents on the \$100 for school purposes, is allowed a deduction of the amount of that tax to offset income tax from income derived from that source. But all farmers will be required to file an income tax return in order to ascertain net gains, if any.

41 HOW DO THE PROPOSED INCOME TAXES AND AVERAGE RATES COMPARE TO THOSE HERETOFORE IN FORCE?

COMPARISON OF PROPOSED RATES WITH PRESENT RATES ON SERVICE INCOME

Annual Income	Single Person				Married Person			
	Present Tax	%	Proposed Tax	%	Present Tax	%	Proposed Tax	%
\$100	\$3	3.00	\$1	1.00	\$6	6.00	\$0	0
200	3	1.50	2	1.00	6	3.00	0	0
300	3	1.00	3	1.00	6	2.00	0	0
400	3	.75	4	1.00	6	1.50	1	.25
500	3	.60	5	1.00	6	1.20	2	.40
600	3	.50	6	1.00	6	1.00	3	.50
700	3	.43	7	1.00	6	.86	4	.55
800	3	.38	8	1.00	6	.75	5	.62
900	3	.33	9	1.00	6	.67	6	.67
1000	3	.30	10	1.00	6	.60	7	.70
1100	4	.36	11	1.00	6	.55	8	.73
1200	5	.42	12	1.00	6	.50	9	.75
1300	6	.46	13	1.00	6	.46	10	.77
1400	7	.50	14	1.00	6	.43	11	.79
1500	8	.53	15	1.00	6	.40	12	.80
1600	9	.56	16	1.00	6	.38	13	.81
1700	10	.59	17	1.00	6	.35	14	.82
1800	11	.61	18	1.00	6	.33	15	.83
1900	12	.63	19	1.00	6	.32	16	.84
2000	13	.65	20	1.00	6	.30	17	.85
2100	14	.67	21	1.00	7	.33	18	.86
2200	15	.68	22	1.00	8	.36	19	.87
2300	16	.70	23	1.00	9	.39	20	.87
2400	17	.71	24	1.00	10	.42	21	.88
2500	18	.72	25	1.00	11	.44	22	.88
2600	19	.73	26	1.00	12	.46	23	.88
2700	20	.74	27	1.00	13	.48	24	.89
2800	21	.75	28	1.00	14	.50	25	.89
2900	22	.76	29	1.00	15	.52	26	.90
3000	23	.77	30	1.00	16	.53	27	.90
3200	25	.78	34	1.06	18	.56	31	.97
3400	27	.79	38	1.12	20	.59	35	1.03
3600	29	.81	42	1.17	22	.61	39	1.08
3800	31	.82	46	1.21	24	.63	43	1.13
4000	33	.83	50	1.25	26	.65	47	1.18
4200	37	.88	54	1.28	28	.67	51	1.21
4400	41	.93	58	1.32	30	.68	55	1.25
4600	45	.98	62	1.35	32	.70	59	1.28
4800	49	1.02	66	1.38	34	.71	63	1.31

COMPARISON OF PROPOSED RATES WITH PRESENT RATES ON SERVICE INCOME—Continued

Annual Income	Single Person				Married Person			
	Present Tax	%	Proposed Tax	%	Present Tax	%	Proposed Tax	%
5000	53	1.06	70	1.40	36	.72	67	1.34
5200	57	1.10	74	1.42	40	.77	71	1.37
5400	61	1.13	78	1.44	44	.81	75	1.39
5600	65	1.16	82	1.46	48	.86	79	1.41
5800	69	1.19	86	1.48	52	.90	83	1.43
6000	73	1.22	90	1.50	56	.93	87	1.45
6200	77	1.24	96	1.55	60	.97	93	1.50
6400	81	1.26	102	1.59	64	1.00	99	1.55
6600	85	1.28	108	1.63	68	1.03	105	1.60
6800	89	1.31	114	1.67	72	1.06	111	1.63
7000	93	1.33	120	1.71	76	1.09	117	1.67
7200	97	1.35	126	1.75	80	1.11	123	1.71
7400	101	1.36	132	1.78	84	1.14	129	1.76
7600	105	1.38	138	1.81	88	1.16	135	1.78
7800	109	1.40	144	1.84	92	1.18	141	1.81
8000	113	1.41	150	1.87	96	1.20	147	1.84
8200	117	1.43	156	1.90	100	1.22	153	1.87
8400	121	1.44	162	1.93	104	1.24	159	1.89
8600	125	1.45	168	1.95	108	1.26	165	1.92
8800	129	1.47	174	1.98	112	1.27	171	1.94
9000	133	1.48	180	2.00	116	1.29	177	1.97
9200	137	1.49	186	2.02	120	1.30	183	1.99
9400	141	1.50	192	2.04	124	1.32	189	2.01
9600	145	1.51	198	2.06	128	1.33	195	2.03
9800	149	1.52	204	2.08	132	1.35	201	2.05
10000	153	1.53	210	2.10	136	1.36	207	2.07
11000	183	1.66	250	2.27	166	1.51	247	2.25
12000	213	1.78	290	2.41	196	1.63	287	2.39
13000	243	1.87	330	2.54	226	1.73	327	2.51
14000	273	1.95	370	2.64	256	1.83	367	2.62
15000	303	2.02	410	2.73	286	1.91	407	2.71
16000	333	2.08	450	2.81	316	1.98	447	2.79
17000	363	2.14	490	2.88	346	2.03	487	2.86
18000	393	2.18	530	2.94	376	2.09	527	2.92
19000	423	2.23	570	3.00	406	2.14	567	2.98
20000	453	2.27	610	3.05	436	2.18	607	3.03
21000	483	2.30	650	3.10	466	2.22	647	3.08
22000	513	2.33	690	3.14	496	2.25	687	3.12
23000	543	2.37	730	3.17	526	2.29	727	3.16
24000	573	2.39	770	3.21	556	2.32	767	3.20
25000	603	2.41	810	3.24	586	2.35	807	3.23

In the above table calculation of taxes for married persons allows for exemption of one person at \$3.

In applying the rates to individual incomes, it should be borne in mind that the plan provides for exemption of \$3 for wife without independent income, or for other dependents over 21, and \$2 for each child or other dependent under 21.

42 IF THESE INCOME TAXES ARE COLLECTED, WHAT WILL BE THE ESTIMATED TOTAL REVENUE FOR SUPPORT OF PUBLIC SCHOOLS?

Source of Revenue	Amount
County and Property Taxes on Real Estate, same as 1923-24	\$584,000
Income Taxes (Under question 40)	1,264,000
Corporation Franchise Taxes, same as 1923-24	740,000
Corporation Void Charters, same as 1923-24	6,000
Corporation Invested Capital Tax, same as 1923-24	176,000
U. S. Government Vocational Training, same as 1923-24 ..	30,000
Income State Investments	47,000
Total	\$2,847,000
This compares with the total required revenues as shown under question 35	2,825,900
Surplus	\$21,100

43 WHAT AMOUNT WILL BE AVAILABLE EACH YEAR FOR THE REBUILDING PROGRAM?

	Available for Rebuilding
1925 Cash from General Fund	\$1,500,000
Cash from additional revenue	374,000
	\$1,874,000
1926 Cash from sale of \$2,000,000 bonds	\$2,000,000
Cash from additional revenue	374,000
Less Interest and sinking fund \$2,000,000	108,692
	2,265,308
1927 Cash from sale of \$2,000,000 bonds	\$2,000,000
Cash from additional revenue	374,000
Less Interest and sinking fund \$4,000,000	\$217,384
* For rebuilding fund	292,384
	2,081,616
1928 Cash from sale of \$1,500,000 bonds	\$1,500,000
Cash from additional revenue	374,000
Less Interest and sinking fund \$5,500,000	\$298,903
For rebuilding fund	373,903
	1,500,997
Amount needed for program ..	\$7,721,021
Deficit to be made up at end of 1927	\$38,979

This plan assumes that \$75,000 annual payment to the 40 year "again rebuilding fund" will begin when the entire construction program is half completed, but that the bond interest and sinking fund will begin the same year as bonds are sold. Meantime the balance of the \$374,000 annual payment will be used for construction purposes. The apparent deficit shown above is of no importance as it will be cared for in the 1925-26 income.

44 WHAT WILL BE THE PROBABLE AMOUNT COLLECTED FROM THE DIFFERENT CLASSES OF TAXPAYERS AS COMPARED TO THE COLLECTIONS OF THE PAST YEAR?

As the income reports of the year 1923 give a division between taxpayers under \$3,000, \$3,000 - \$10,000 and over \$10,000 this is the only comparison possible for the income tax payments.

	Number 1923	Number Proposed	Amount of Tax 1923	Amount of Tax Proposed	Average Tax 1923	Average Tax Proposed
Incomes over \$10,000 ..	397	482	\$283,225	\$454,239	\$713.00	\$942.00
Incomes \$3,000-\$10,000 ..	924	3,280	71,141	245,320	77.00	74.00
Incomes under \$3,000 ..	67,507	64,429	256,606	564,689	3.80	8.80
			68,828	68,191	\$610,972	\$1,264,248

45 WHAT IS THE GENERAL EFFECT OF THE PROPOSED TAX RATES ON TAXPAYERS OF DIFFERENT CLASSES?

The tax rate on real estate for school purposes remains unchanged at the present rate of 25 cents on the \$100.

Income from real estate, farms, buildings and houses will be included in taxable income but will be subject to a deduction of the amount paid for school taxes at the 25 cents per \$100 rate. The effect of this will be that if income from this class of property is 6% or less on the assessed value the offsetting real estate tax will leave no income tax payable.

To the owner of income from wages, salary or profession:

Income	Present Rate	Proposed Rate
\$ 3,000 and less	1%	1%
3,000 - 6,000	2%	2%
6,000 - 10,000	2%	3%
10,000 and over	3%	4%

For single persons having income from \$2,000 to \$100,000 taxes are increased 30% to 50%. Single persons having income of \$2,000 or less are affected in varying degrees due to the unfairness of the filing fee, as shown in question 21, pages 23-30. A table showing in detail taxes under both plans and the rate of increase is given under question 41, pages 47-49.

For married persons having income of \$100,000 down to \$2,800, the taxes increase from 35% to 80%. Married persons having incomes under \$2,000 are affected in varying degree due to the unfairness of the filing fee and exemption provisions of the present law. Those having income of less than \$900 will pay less tax and those having greater income will pay more. The greatest increase is on the \$2,000 income, which now pays less than half of the rate imposed on the owner of a \$900 income.

To the owner of income from mortgages, stocks, bonds and so forth:

Income	Present Rate	Proposed Rate
\$ 3,000 and less	1%	1 1/2%
3,000 to 6,000	2%	2 1/2%
6,000 to 10,000	3%	3 1/2%
10,000 and over	3%	4 1/2%

It is almost impossible to forecast the effect of the proposed plan on incomes of this class. In the past the deduction of losses on sales of capital has materially reduced taxes, but the proposed plan does not allow these deductions. Taxes will be materially larger on this account as well as on account of increase in tax rate.

* If wives are included as in 1923 the average is \$5.80.
† The number of taxpayers is much reduced by the assumption that no married women have independent income and that the farmers as a class will have an income over their 25 cent tax on real estate which cannot be computed until their tax returns are examined.

46 HOW DO THE FEDERAL INCOME TAX AND CENSUS FIGURES ON POPULATION AND WEALTH COMPARE WITH THOSE GIVEN IN TAX REPORTS OF DELAWARE; DOES THE DIFFERENCE INDICATE THAT TAXES ARE NOT FULLY COLLECTED?

There are several reasons for supposing that taxes due have not been collected:

Filing Fee

In Delaware the Income Tax Law requires a report for income tax purposes from "every natural person 21 years of age or over who is a citizen or resident of the State of Delaware, or a minor with a net income of \$1,000 or more who is a citizen or resident of the State of Delaware."

The Federal Census of the State of Delaware for the year 1920 gives the American citizens of Delaware 21 years of age and over 136,521, all of whom should have paid a filing fee of \$3.

Year	Actual Number Reporting	Per Cent of Total
1921	90,762	66

SCHOOL BUILDING PROGRAM FOR DELAWARE

(Continued from Page 14.)

The exemptions from income tax payment in Delaware are \$1,000 for a single person and \$2,000 for "head of family or man and wife living together." The federal exemption is the same for single person, \$1,000, and \$2,000-\$2,500 for head of family or married couple living together and adds an exemption allowance of "\$400 for each dependent person under 18 years of age, or incapable of self-support because mentally or physically defective, who was receiving his chief support" from the taxable.

From these provisions of the laws one would expect the number of taxpayers under the Delaware Law to exceed those under the Federal Law. However, the returns are as follows:

	FEDERAL Total Returns	DELAWARE Those Who Paid Tax	PER CENT
1921	15,889	10,312	65%
1922	17,141		
1923	18,569	10,344	55%

The number of persons paying tax in Delaware is slightly lessened because of the failure to include those whose reductions of income on account of losses sustained leave no taxable income. These non-taxables are included in the United States Government figures.

WHAT IS THE CAUSE OF THIS GREAT NUMBER OF DELINQUENTS?

Several causes contribute to this trouble:

(1) There has been a general misunderstanding in regard to the filing fee. Many people think that this fee helps maintain the tax collector's office, some think the fee is a personal perquisite of the tax collector himself. To these people the fee seems unjustified. To add to the trouble, the tax collector has no means of enforcing collection except through the assistance of a magistrate who charges "costs" of about \$16 to collect a \$3 fee, an apparently exorbitant charge, due not to the personal whims of the collector or of the magistrate, but entirely to failure to provide a less costly means of collection. Failure to collect the filing fee from delinquents has naturally embittered those who have paid willingly and made them promising candidates for the delinquent list of the next year. The report of delinquencies has been so insistent that many have believed the filing fee unproductive of revenue for the schools. In fact, however, it produced over \$200,000 last year while the total appropriation for the tax collector's office for filing fees and income tax was approximately \$30,000 which was paid from the General Fund.

(2) The tax collector has had a force of assistants much too small to handle the business of his office. Direct following up of delinquents on filing fees and checking of income tax reports has been impossible and the collector has been practically powerless to do more than take in and report upon taxes brought to him.

(3) The failure to collect has caused dissatisfaction among prompt payers and encouraged them to become delinquents. It has even been reported that people have been advised not to pay their filing fee as nothing would come as a penalty for failure to pay.

(4) There has been much irritation caused by taxpayers having to wait an inconvenient and tiring length of time to pay their taxes in person. This has been the result of too few officers and offices.

CAN THE PROPOSED TAXES BE COLLECTED?

Yes. But to collect them several things must be insisted upon:

(1) Every effort must be made to show that these taxes are just and equitable;

(2) Newspapers and attorneys must stand for the enforcement of the law as a matter of state pride, duty and justice;

(3) Political partisanship must be eliminated;

(4) The State Tax Department must be more than a receiving agency; it must be a tax collecting agency;

(5) There must be hearty cooperation between the State Department of Justice and the State Tax Department. A special Assistant Attorney General should be appointed with the exclusive duty of aiding the state tax collector;

(6) Every dollar of the money collected should continue to go to the School Fund and the costs of collection should be borne by the General Fund; (Our citizens will not object to paying their school taxes if they are assured that the total amount goes to education.)

(7) Every employer of labor should be required by law to give to the tax collector a list of the names of employees with the wages or salaries received during the fiscal year preceding;

(8) Wherever there is doubt as to the correctness of individual or corporation returns, the tax collector should have the right to compel the individual or individuals concerned to swear to the returns;

(9) Auditors should be employed to check the returns wherever necessary;

(10) Sufficient tax receiving offices should be established to accommodate the taxpayers;

(11) A penalty of \$10 should be imposed upon any person, citizen or resident in Delaware, who failed to file his or her income tax return with the collector of taxes before the fifteenth of March each year.

(12) The General Assembly of 1925 should give careful attention to the question of establishing a non-partisan or bipartisan Tax Board whose sworn duty it should be that no laxity in collection should result from partisan motives or from inefficiency in the tax collecting agents.

49 WHAT ASSISTANCE WOULD THE TAX COLLECTOR NEED TO HANDLE EFFICIENTLY THE COLLECTION OF INCOME AND CORPORATION TAXES AND WHAT WOULD BE THE COST?

To collect, audit, tabulate and file all tax returns would require the following:

1 Chief Auditor
12 Auditors
20 Clerks

The cost including rent, supplies, traveling expenses, and so forth, would be approximately \$90,000 annually. It is estimated that the total collections would be nearly \$3,000,000, making the cost of collection about 3%. After the first year the expense would probably be reduced somewhat.

50 IS IT NOT POSSIBLE TO OTHERWISE INCREASE THE REVENUES OF THE STATE BY CAREFUL STUDY OF METHODS USED IN OTHER STATES AND BY DEVISING OTHER METHODS OF TAXATION TO AVOID INCREASE IN THE INCOME TAX?

Undoubtedly much can be accomplished by further study and more careful management, but the need of new buildings is most urgent and action at the coming General Assembly is necessary if any building is to be done during the next two years. We should now adopt a positive plan of action and not tolerate further delays. The great need of new buildings has been known for five years or more and the demonstration of cost and effect of rebuilding has been fully made. Those who at this late date are crying for more time and delay cannot well excuse their own neglect in having remained inactive for five years without developing any suggestions of relief. They are not entitled to further hearing. If any surplus of revenue is produced under recommendations herewith transmitted, a reduction in the bonds proposed to be issued will be in order. The experience of another two years will guide the readjustment of tax rates to suit new conditions. If other sources of revenue have been developed or if more careful collection of taxes increases receipts beyond expectations, a percentage reduction should be made on taxes figured under this plan. By such means the difficulty of properly readjusting tax rates will be avoided in the future.

51 IS IT ADVISABLE TO AGREE TO SUCH A LARGE EXPENDITURE OF MONEY AT ONE TIME?

Delawareans must not fail to consider the school building question very seriously. We have seen (question 30) how the acuteness of today's situation is due entirely to neglect and to failure to make provision for the future. We know that the seriousness of school conditions was called to our attention six years ago. During the intervening time the State has done nothing, the counties have done nothing, the city of Wilmington until 1924 had done nothing, all but 11 of the 375 school districts of the State have done nothing toward the rebuilding of the schools. It is true that the State has dealt liberally in appropriations for school operations; also the great interest displayed by parent-teacher associations and by the pupils in their better attendance shows a keen appreciation of the value of education and a real desire for better conditions. Mean-

time, the rebuilding of a number of schools of every type at no cost to the State has given full information on desirable plans, character of construction, equipment and costs.

The last remaining doubt or cause for hesitation lies in the question, can we afford this investment (\$7,760,000)?

Do not forget that 29% of our nearly finished road system to cost \$24,753,274 will be furnished by the Federal Government and private contribution, that 23 1/2% of the cost of the necessary rebuilding of the schools has already been furnished by private funds, that 49% of the cost of maintaining and operating our schools last year was drawn from corporations and other sources at no expense to our citizens, that the entire cost of maintaining the state highways is a burden on the motor vehicle owners only and that 48% of the General Fund of the State is furnished each year by corporation tax also at no burden to our people. With such a record, it seems that the citizens of Delaware can well afford to complete their schools and shoulder the burden of the necessary bonds without further outside assistance. It would be grossly unfair to a number of our citizens if we adopted a half-way and timid policy of rebuilding some of the schools without any assurance that others would be cared for by the State in the same manner at a very early date.

52 HOW IS THE COST OF THE SCHOOL BUILDING PROGRAM RELATED TO THE TOTAL WEALTH OF THE STATE?

When the people of Delaware are faced with an issue that requires for its determination the spending of \$9,700,000, it will seem to many that such a large sum cannot be considered even for a purpose so important and now necessary as the building of schools, a purpose the end of which will have a lasting effect upon Delaware and its citizens of the future. Without education our children and our children's children will fail in the struggle for life and be surpassed by their more fortunate brothers and sisters of other states; with education Delaware may continue to occupy the proud place that it has maintained in the Union.

It is idle to think of \$9,700,000 alone, disconnected from the State itself and the financial resources of its people. The spending of this large sum is beyond the power of any group of our citizens; it must be related to the people and State as a whole.

Delaware has about two-tenths of 1% of the population of the United States and about two-tenths of 1% of the wealth. It has less than one-tenth of 1% of the total area. Its population is about 100 to the square mile as compared to 35.5 in the whole United States. Delaware's total wealth is rated at over \$625,000,000 of which more than one-half, \$328,000,000, is in real estate and buildings, \$90,000,000 is in farms, farm buildings, machinery and livestock. If we issue the proposed \$5,500,000 bonds, this will be less than 1% of Delaware's wealth borrowed for the purpose of adding to that wealth \$9,700,000 of school buildings designed to last 40 years. Existing school buildings that are satisfactory are valued at 80% of the proposed new buildings and our new road system has already cost and is worth \$18,700,000, or twice the amount now under consideration for school purposes, and all of the road money has been expended within the last 10 years. In that same 10 years the people of Delaware have undoubtedly spent more than half this sum or \$9,000,000 for the 35,000 motor vehicles that are now registered in the State. Delaware is not poor; in fact, measured by other communities, Delaware is rich. Withal, almost 30% of her new road system and 23 1/2% of the new school system have been furnished without cost to the people of Delaware by private and federal contributions. We must not think of the people of the State as a group consisting of a comparatively few wealthy people and the remainder poor. Probably 80% of the income of the people of the State belongs to those having less than \$6,000 each year and 60% to those who have less than \$3,000 annual income.

As stated above, the proposition to borrow \$5,500,000 is coupled with the plan to add almost double that amount to the school buildings of the State. Borrowing less than 1% of the State's wealth may be compared to a similar act of an individual. If a man had \$100 in savings bank, would he be extravagant if he borrowed \$1 to add to the school fund? Or if he owned a house and lot worth \$5,000, might he not prudently borrow another \$50 upon it, even though he had already a little more than that sum borrowed, as a contribution to the paving of his street? Such is the position of Delaware. Her road bonds exceed 1% of the total wealth of the State to about the same amount as this proposed borrowing of \$5,500,000 is less than 1%. The State can afford this step. It is hoped that the information submitted in this document will be of use in a final determination of this important question.

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—Abraham Lincoln

Per Cent of Total
65.5%
61.4%
50.4%

that "An income tax of the United States those or the taxable person income amounted

d and not living w

with husband or wife

the income tax return on 21 years of age the State of Delaware 000 or more who in Delaware."

(15.)

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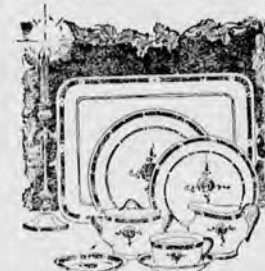
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HEADQUARTERS



You'll find Gifts for all the Children at Toyland. Santa Claus has made this store his Headquarters and brought his choicest gifts to us. We have a line of TOYS too big for words. Come and see.

Desirable Dishware



The many beautiful designs we carry makes our Dishware most desirable. The individual pieces in holly boxes can be called gifts of rare taste. We have sets of 31, 42, 50 and 100 pieces. Also open stock to suit your needs. The sets range in size from 31 pieces at \$3.79 to 100 pieces at \$24.75.

Comfy Slippers



Our stock of Comfy Slippers and Leather Moccasins for every member of the family is more varied than ever with the newest shades. A pair from Marritz makes a gift that is always of year-round use.

Choose the size and kind early!

BILLION AND HALF SEALS TO AID FIGHT AGAINST TUBERCULOSIS WILL BE SOLD THIS CHRISTMAS

In preparation for the seventeenth annual Christmas seal sale for this year, which opened in Delaware last Monday, the National Tuberculosis Association printed 1,250,000,000 Christmas seals—a billion and a quarter.

To design, to print, to distribute, to advertise and sell that number of seals requires a year's time and planning.

The artist of the 1924 seal was George V. Curtis, of New York City, a painter of over 60 years, a student at Paris and Barbizon, and an exhibitor in Paris and other European and American galleries. Instead of stressing the Christmas idea, the design depicts Knowledge enlightening the world in regard to tuberculosis, an appeal for education in health. Resting her hand on the shield of the double-barred cross, she indicates that she is defending the world against tuberculosis.

The design must be drawn on the actual area of the seal, no easy task. The proper colors must then be experimented upon, and the inks to be used perfected. This year's seal is printed in three colors and by three firms, Strobridge Lithograph Company, Cincinnati; Edwards and Deutsch, Milwaukee; United States Printing and Lithograph Company, Brooklyn. Non-curling gummed paper in an enormous quantity was supplied by three paper companies and for the first time this year the seal was lithographed by the offset process.

The seals are printed 1200 at a

time and then perforated several sheets at a time. They have to be cut, sorted, packed and finally placed in cases for shipment early in July in order to reach the states in time for the sale in December. The seals must then be sold. The National Tuberculosis Association distributes them to the different states, and the money is used for the work in each state.

The 1924 executive committee in Delaware for the sale of the Christmas seal is as follows:

Governor William D. Denney, honorary chairman; Mayor G. W. E. Forrester, Wilmington; Dr. Arthur T. Davis, Dr. Meredith I. Samuel, Dr. G. Layton Grier, Frank M. Jones, Miss Emily P. Bissell, secretary; Mr. Donald S. Ashbrook, chairman; John S. Russell, treasurer; Mrs. A. D. Werner Sr., Mrs. Joseph Bumpoff, Mr. George S. Capelle, Jr.

HULLIHEN GIRLS WIN MEDALS

Junior Rifle Corps Matches Results Made Public

The Junior Rifle Corps matches trophies offered by the Winchester Arms Company, were held during the past month and several young Delaware girls and boys were among the winners of medals.

Misses Louise and Frances Hullahen, daughters of Dr. and Mrs. W. H. Hullahen, of Newark, were among the Delawareans who won the medals.

Diamonds And Watches



PARRISH has been the leading Jeweler in this vicinity—and still leads where quality is wanted.

For Diamonds or Watches, your best assurance is to get them from Parrish.

Parrish has the largest stock of reliable goods in Diamonds, Watches and Jewelry ever shown in Newark.

PARRISH
Jewelry of Distinction

RELIGION IN GOOD OLD SUSSEX IN WHICH SWEARING, BOOTLEGGING AND LIGHT CHURCH ATTENDANCE TAKE SEVERE BODY BLOWS

The following article found its way into the columns of "The Evening Journal" late last week. It is evidently from the pen (or typewriter) of the Seaford correspondent of that paper:

"An old-fashioned revival and anti-sweARING movement is sweeping the Delmarva peninsula, and cussing, bootlegging, etc., is becoming very unpopular. The movement started at Pocomoke City, Md., the middle of September. The Rev. George W. Cooke, evangelist, heard of some bootlegging down that way and made up his mind that all that was needed was an old-fashioned revival such as was known 50 years ago. He opened a meeting in the Methodist Church, just opposite the spot where the Methodist parsonage had been burned by alleged bootleggers. It was not long until men all through the community were getting converted and changing their lives. The most popular subject on the streets and in stores and homes was the revival.

"There were no spectacular methods, just straight from the shoulder sermons. Repeatedly Mr. Cooke would say, 'this is no revival for a half dozen old women and a few children—this is for men, and men who will pay 100 cents to the dollar and give 16 ounces to the pound. Go out and

live the way you know a red-blooded Christian ought to live.' Before the meetings were closed hundreds were converted, and money was raised to replace the old parsonage, which had been destroyed by fire, by a new one, costing \$10,000 and the new converts gave a large part of the money.

"The work then spread to Delmar and Evangelist Cooke was called to foster the work. He began to preach and the people began to come until it was impossible to get a seat in the Methodist Church after 6.30 in the evening. Nightly the church was packed and they often had to have overflow meetings in one of the other churches of the town. Two meetings were going on at once and the whole community was stirred.

"The whole community for miles around was singing, 'I have the joy down in my heart,' and people in stores, on railroad engines, in railroad shops and the banks were praying and changing their lives. Pool rooms were renovated, dark back rooms with liquids of more than 2.75 per cent. were cleaned out, gambling devices thrown out, foul stories were

discontinued, and cussing on the streets became almost a criminal offense.

"The revival is spreading and it is sweeping into the churches many men. The prayer meetings of a handful have increased into hundreds in many places. While the work continues at Pocomoke City and Delmar and other places, Evangelist Cooke is now at Seaford, to which place the work has spread.

"Mr. Cooke introduces many novel things to get the people. The music would be a treat on any Chautauqua. He has the knack of getting everybody to take some part in the meetings. If they don't sing, he'll make them hum, and if they won't hum, he insists they must whistle. He allows no loafing. Even in the middle of his sermons he will stop and have singing. He is liable to call some one from the middle of the congregation to help him make a point. The other night he called a man from the audience to come to the platform to pick up a pin without using his thumb. The man found it impossible. He then asked the man if he ever thanked God for his thumb. The man said 'No.' 'Well,' said Cooke, 'Go home and thank God for your thumb and your food and quit your cussing Him and live straight.' Harold Vigneulle, the song leader with Cooke, is assisting.

"Last Sunday morning at Delmar an engineer was going to work. Cooke met him. He said, 'I see you're going to church.'

"Not with these clothes on,' the engineer replied. 'Yes, you are,' said the evangelist, 'make the engine your church today. Come back from your run and we will hold church open for you.' At 11 o'clock that night the church was packed and Cooke was praying for the engineer who was on his way down the aisle in his working clothes and was converted.

"Mr. Cooke will remain in Seaford until December 14."

CLEAR OVER \$20 AT "POVERTY" PARTY

A poverty party by Mrs. John Moore's group of the Ladies' Aid Society was held in the Sunday School room of the M. E. Church Tuesday evening, November 25th. About 125 were present and about \$20.00 cleared. An enjoyable evening consisted of music, songs, eats and a general good time. The judges awarded first place to Marie Grier and second place to Alice Leak. Doughnuts frequently interrupted the songs but it was a happy crowd that went homeward about 10.30. The program was as follows:

Selection by the Band; Reading, Mrs. Mote; Duet, Sarah Gray and Esther Henning; Song, Leah Elliott, Mildred Steele; Reading, Mrs. Williams; Selection, Band; Reading, Marian Roberts; Song, Leah Elliott, Mildred Steele; Reading, Mrs. Roberts; Music, Band; Duet, Sarah Gray, Esther Henning; Reading, Mrs. Oscar Elliott; Music, Band.

"Mrs. Jones is Getting Younger"

"She tells me it's her new STANDARD SINK, 'yard-stick high,' that makes the difference.

"It saves time and back-strain, and makes her kitchen look just beautiful!"

"That's a REAL Christmas present! Let's send our husbands to see"

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New Frat Officially Installed At College During Past Week

Banquet Saturday Night Closes Three-Day Initiation of Phi Kappa Tau

The sixth national fraternity was added last week to the campus of the University of Delaware, when the "local" Gamma Delta Rho group was officially taken into Phi Kappa Tau, a national body, with chapters in the East, Middle West and South.

Thursday and Friday were spent in conducting the initiation of over 40 members, active and advisory, of the chapter here. The ceremonies were held in the house on Delaware avenue, and were presided over by national officers of Phi Kappa Tau.

The principal function of the three-day session occurred Saturday evening in Old College when the members of the new fraternity, their national guests and local friends sat down to a banquet.

Harold W. Clift, '24, an alumni member of Gamma Delta Rho, was toastmaster. The guests included members of the degree team of the national organization which had charge of the initiation work the last three days; representatives of other fraternities connected with the university; Dr. Walter Hullahen, president of the university; Dr. Owen Sypherd, Prof. M. G. Smith, Major Underwood, commandant of the University R. O. T. C.; W. E. Hayes, newspaper correspondent and several others. The tables were decorated with red carnations, the fraternity flower. An excellent menu, prepared by the college dietitian, was served by student waiters.

At the speakers' table in addition to the several speakers, was R. W. Cram, a senior who is the first president of the new fraternity, and Rev. Daniel Given, of North East, Md., father of one of the members. After the banquet there was a house party at the fraternity home, which included dancing.

President Hullahen was the first speaker and in his talk said the organization of the new chapter in the national fraternity was just one more milestone for bigger and better things for the university. He said he believed in fraternities and that they could transform college life.

John V. Cotton, of Akron, Ohio, grand president of the Phi Kappa Tau, called the attention of the members to the great privileges and opportunities they will have as fraternity members. He urged them to make the most of their privileges and said:

"But don't forget that you are not the only group on the campus. Don't be selfish."

Other speakers included R. K. Bowers, grand secretary; Dr. Thomas F. Manns and Dr. George H. Ryden, faculty advisers of the local chapter; Key C. P. Cressman, alumni secretary, of Philadelphia; C. J. Spohn, of Franklin and Marshall College; A. J. Utz, of Muhlenberg College; R. E. Osborn, of Pennsylvania State College; Francis Warner, representing the Theta Chi Fraternity; J. E. Murphy of the Sigma Nu, and others. John G. Leach, representing the Kappa Alpha Fraternity, was also a guest.

The members of the Phi Kappa Tau were the guests of Dr. George H. Ryden at a reception given by him Saturday afternoon. Dr. Ryden with Dr. Thomas F. Manns are the two faculty members of the new fraternity.

This makes six national fraternities now represented by chapters at the University of Delaware. The others are Sigma Nu, Kappa Alpha, Sigma Phi Epsilon, Theta Chi and Sigma Tau Phi. There are no local fraternities left at the University.

In addition to the 47 men who were taken into the new Chapter of the Phi Kappa Tau another group of about ten most of them alumni members of the old Gamma Delta Rho who could not come to Newark at this time will be taken in before the Christmas holidays.

The officers of the Gamma Delta Rho who had until next spring to serve will continue in office as the first officers of the Delaware Chapter of the Phi Kappa Tau. They are: President, R. W. Cann; vice-president, J. T. Ash, Jr.; secretary, T. R. Turner and treasurer, W. N. Cannon.

Tomcats Grow Big Up Oxford Way

A strange, weird and terrifying noise startled the residents of Scroggy one night last week. It sounded like a goitred cow with quinsy, bawling after twin calves had been taken to the butcher. No noise had ever been heard like it in that section before and Charles Barbour, who has lived near the mountains, decided that nothing but a full grown panther could make a noise like that. Mrs. Barbour thought it sounded like a panther too, and chills began to creep up and down the spines of Scroggy. Finally, Jimmie Anderson discovered a monster, full-throated tomcat holding forth on the porch of the school-house and the famous panther mystery was unravelled. A panther is a distant relative to a tomcat anyway, so the mistake was only natural.—Oxford, Pa., News.

AGED ELKTON WOMAN BREAKS NECK IN FALL

Mrs. Rebecca Kerr Found Dead In Home By Neighbors

Mrs. Rebecca Kerr, aged 70 years, one of the well known older residents of Elkton, was found dead in her home on North street shortly before noon last Thursday.

Mrs. Daniel Garrett, a neighbor, found the body of Mrs. Kerr.

Mrs. Garrett became alarmed towards noon when Mrs. Kerr did not appear on the porch or at the windows. Thinking that her elderly neighbor might be ill, Mrs. Garrett entered the house.

The body was found at the bottom of the front stairway, head down. Evidently, Mrs. Kerr suffered a sudden heart attack as she was descending the stairs, lost consciousness and fell.

It is understood that the dead woman had been complaining for several days of illness, and had not been in good health. She had lived alone in the North street house for years.

Mrs. Kerr was the widow of Francis J. Kerr, and is thought to have been wealthy. She had lived alone since her husband died. As far as is known her only survivor is a granddaughter, who lives in Philadelphia.

HAS NARROW ESCAPE

Newark School Teacher Struck By Auto Monday Evening

While proceeding across Main street at South College avenue in the rain Monday evening last, Miss Harriet Wilson, principal of the Primary School here, was struck by a passing automobile. Miss Wilson averted serious injuries by catching hold of the radiator of the car, which act probably saved her from being run over.

The driver of the car, whose name could not be learned, is said by witnesses to have brought the machine to a stop within its own length, in order to avoid the accident. Although not hurt, Miss Wilson was greatly unnerved by the shock.

OBITUARY

Dr. Arthur A. Collins

Dr. Arthur Alridge Collins, Oxford, Pa., died Saturday morning at the West Grove Hospital. Death was due to pneumonia, and he had been ill but a week. The deceased was the son of Margaret R. and the late Isaac W. Collins. He was born in Oxford and spent the greater part of his life there. After leaving the Oxford school he took special courses under the professors at Lincoln University and thus prepared himself to enter the University of Pennsylvania Medical School, from which he graduated. He spent two years as interne in the Methodist Hospital, in Philadelphia, and then opened an office in Oxford. He was successful from the very beginning and built up a large practice which covered a wide scope of the surrounding territory. It is believed that his efforts of caring for this practice undermined his health, so that he fell ready victim to the disease.

LETTERS TO



SANTA

Herewith THE POST publishes the first batch of letters mailed to Santa Claus, Esquire, at the North Pole.

If we can in even the smallest way, exert our influence to have Santa read every letter carefully, we shall have accomplished our purpose.

The children here have in Miss Harriet Wilson, principal of the Primary School, an able ally in the cause of Christmas. Through her efforts, THE POST has been able to reproduce these letters.

Santa himself wants us to state that any little girl or boy may reach him this year by merely addressing his or her letter to

SANTA CLAUS,
c/o NEWARK POST, NEWARK, DELAWARE.

Don't delay, because the Great Man is very busy these days.

Dear Santa Claus:

I have been good and I want a umbrella. I am going to hang my stocking up for you. I want a pair of gloves. I want a pair of bed room slippers. I want a pair of galoshes. I want a pair of nickers. I want a sweater. I want a middy blouse.

Good-By
from Frances Brown.
Age 8 years old. 3 A Grade.

Dear Santa Claus:

I would like to have my last Dolly. My mother would like a set of dishes. Please do not forget the poor children and their parents.

Florence Stengel.
8 years. Grade 3 A.

Dear Santa Claus:

Please bring me a Bicycle and a pair of gray stockings size 10. Don't forget the poor people, make them happy. Bring them a Christmas tree with presents on it.

Doris Strahorn.
8 years. Grade 3 A.

Dear Santa Claus:

How are you?
It has been a long time since last year. I want a ring, a doll baby. Mother wants a new dress for Christmas. Father wants a gold watch chain. My aunt Ida wants a pear pillow cases.

Mildred Kline, 10.
Grade 3 A.

Dear Santa Claus:

Would you please bring me a mama doll. Santa its been so long since last Christmas I almost forgot you. Santa would you please bring mother a pair of bed room slippers. Good by.

From Anna Coover.
8 years old. 3 A Grade.

Dear Santa Claus:

How are you? My mother has been good to me and I thought my mother ought to get a Christmas present for I thought that I will give my mother a new coat. My brother shud get a new hat.

Santa Claus I want five story books Christmas, a new dress and a new coat.
Maybell Aiken.
Age 10 June 7. Grade 3 A.

Dear Santa Claus:

Please bring me a scooter, a big doll. Please bring mother some silk stockings and a pair of shoes. Please bring daddy a pair of bed room slippers.

Barbara Bonham.
8 years old. 3 A Grade.

Dear Santa Claus:

How are you? Please think of the poor people. I want a ruler and some interesting books to read. I work hard in school and a table.

A Carolyn Johnston.
9. 3 A Grade.

Dear Santa Claus:

I want a barrel with either of the heads knocked off. A pair of ice

skates. Daddy a pipe, and Ruben 1 cigarette holder. From
Thomas Cooch,
8 years of age. 3 A Primary.

Dear Santa Claus:

I hope you are well. I am. I would like to have a little doll house and a set of embroidery. For my mother a pair of stockings and for my father a handkerchief.

Good by
From Ellenor Roberts.
8 years. 3 A Grade.

Dear Santa Claus:

I want a set of embroidery, a box of writing paper and a little broom, and bring mother a pear of stockings.

Annie Tweed.
11 years. Grade 3 A.

Dear Santa Claus:

How are you? I wish you would bring me a new suit for Xmas and don't forget the poor.

Raymond Beers.
9. 3 A Grade.

Dear Santa Claus:

Do not forget the poor children and I want a coat and a dress. I want a doll baby and mother wants a coat and give daddy a present and I got a present for my teacher.

Florence Mercer.
8. 3 A Grade.

Dear Santa Claus:

I have been very good. I wish you would bring me a box of candy, a ring. I am going to hang up my stocking. I have a present for my teacher for Christmas. Do not forget the poor children.

Emily Rhoades.
Age 8 years old. 3 A Grade.

Dear Santa Claus:

We would like you to help all the poor people who have nothing at all, and are so sick. Bring me a set of china dishes, a compain, a desk, a bed.

Betty Wood.
8 years old. 3 A Grade.

Dear Santa Claus:

Would you please sent me a bige and a autamowbel and that is all I want for Xmas.

Harry Wilson.
Grade 3 A.

Dear Santa Claus:

I have been good, and I wish to have 2 books, a sewing basket and my brother wants a horse and my sister wants a doll. Be good to poor people.

Leona Tryens.
9 years. Grade 3 A.

Dear Santa Claus:

I do not want very much because I want you to help the poor children. All that I want is a book bag, a black board, a set of dishes and table.

Good by
Myra Hall.
Age 8 years. Grade 3 A.

POSTMASTER OUTLINES DATES FOR MAILING

Should Send Packages On Dates Below To Insure Safe Delivery

Postmaster William H. Evans issued the following statement to the patrons of the Newark Post Office on Monday of this week:

Christmas packages and cards, addressed for delivery in any state listed below, should be mailed not later than the date shown for that state, to insure delivery by December 24th. No mail will be delivered by rural carriers on December 25th and none after 11.00 a. m. by carrier, in cities.

December 15—Arizona, California, Colorado, Idaho, Montana, New Mexico, Nevada, Oregon, Utah, Washington State, Wyoming.

December 16—Kansas, Nebraska, North Dakota, South Dakota, Oklahoma, Texas.

December 17—Arkansas, Iowa, Louisiana, Minnesota, Missouri, Wisconsin.

December 18—Alabama, Florida, Georgia, Illinois, Indiana, Kentucky, Michigan, Mississippi, Tennessee.

December 19—Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, Virginia, West Virginia, North Carolina, South Carolina, Ohio.

December 20—New York State, New Jersey, Pennsylvania, Delaware, Maryland.

Mails for local delivery—that is in your home town and immediate vicinity, should be posted not later than December 22nd.

Packages and envelopes may bear the endorsement "Please do not open until Christmas."

W. H. EVANS, P. M.

THE GRANGE DEMANDS ACTION

Declares Time Has Come For Vigorous Drive Against Traffic in Narcotics

The National Grange has taken a strong stand in favor of drastic action to stamp out the traffic in narcotics and opiates and is planning to concentrate its energies the coming year in a vigorous campaign aiding this cause. The way the Grange feels about it is expressed in its recent declaration favoring the United States entering into negotiations with the English government in a vigorous effort to confine the output of narcotics strictly to amounts necessary for legitimate medicinal purposes. The fact that over 200 tons per year of opiates and narcotics are used in America, while the best medicinal authorities agree that less than two tons a year should supply all the legitimate needs of the United States, has aroused the Grange to the need for drastic action.

This organization has also declared its belief that all medicinal narcotics and opiates should be sold under a Federal license, with a system of complete record of distribution, and that all other traffic in such narcotics and opiates be made unlawful and punishable with severe penalty, and furthermore that the manufacture of all such products should be under strict governmental supervision and control.

FRESHMEN WIN TITLE

Defeat Junior for Interclass Crown Monday

The lowly Freshmen at the University rose in their might Monday afternoon and right smartly smote the haughty Juniors in the title game of the Interclass basketball series. A large crowd of students from both colleges cheered on their respective dribblers. The score was 18-8.

The Freshmen team, consisting of Lichtenstein, Hayes, Wilson, Creamer, Daly, and several other stars, swept through the ranks of the upper classmen like a breeze in the chimney. There was nothing to be seen but first year men at times.

The Juniors managed to avert a shutout by desperate work, but desperation never won basketball games. France and McKelvie did capable work as officials in a game which would tax the parliamentary department of the League of Nations.

NOVEMBER HONOR ROLL

On another page of the Post this week appears the Honor Roll of pupils in the Newark Public Schools for the month of November.

Sanitary Engineer Is Running Down Milk Infection In State

Second Survey of Dairies in States Convinces That Clean- liness Will Reduce Infant Tuberculosis

Milk as a carrier for tuberculosis germs is stressed by R. C. Beckett, sanitary engineer of the State Health and Welfare Commission who at present, is engaged in a second survey of flocks and dairies throughout the state of Delaware seeking to learn whether the suggestions and information given dairymen and milk producers last spring has worked a beneficial effect.

One of the first activities of the health commission last year was inaugurating a program to make milk from Delaware cows as high in cleanliness and as free from disease germs as any herds in the country. The propaganda work is continuing and through personal visits to milk producers, in lectures and conferences, in printed material and bulletins, the milk producer whose herd has not been tested for tuberculosis or whose barns may be filthy is being shown how much better it is if the herd has all the tubercular animals eliminated and the barns and stables cleaned up.

Milk Conveyor of Infection

"Milk serves as a conveyor of infection," said Mr. Beckett, "whether it be milk of nursing mothers or the milk of tuberculosis cows. Formerly it was thought that in order to produce infection by milk, there must be a local tuberculosis infection of the udders, but it is now known that the germs may be found in the milk when adjacent tissue is infected and there is apparently no udder disease.

"Butter, too, may contain tubercle bacilli in considerable numbers but as the butter is usually stored, the bacilli gradually dies. When we consider the prevalence of tuberculosis among cows, we can readily realize that even if the bovine bacilli is not very pathogenic for man, there is great danger to children who are constantly exposed to the infection.

"The milk from cows suffering from tuberculosis usually contains several hundred bacilli per cc., but may also contain many millions. The mixed milk from a herd which would tend to dilute the milk of cows excreting tubercular bacilli may be badly infected from one cow, especially if this cow is diseased. Bacilli has been found in from 10 to 30 per cent of city milk examined. About 10 per cent of the cattle slaughtered in various countries have been found to have tuberculosis, but the danger from infection from eating the meat of tubercular cattle is very slight. This is owing to the fact that the meat is usually cooked before eating, and because the muscular tissues are seldom involved.

Twenty Per Cent of Deaths From Bovine Infection

"Careful study of all the factors lead us to estimate that about 20 per cent of all deaths caused by tuberculosis in children under 5 years of age is due to bovine infection and the milk is not pasteurized."

OHIO STATE ALUMNI ARE ENTERTAINED

M. E. Temperance Board Would Ban Prize Fighting; Lynchings Condemned

Bishop William F. McDowell, resident bishop of Washington, and president of the Board of Temperance, Prohibition and Public Morals of the Methodist Episcopal Church, speaking last week at the annual meeting of the Board of Temperance said:

"The work of this organization in spreading information at home and abroad concerning temperance, prohibition and public morals has never looked quite so big as it does today. The revelation from India alone, given us by our secretary for that country, has given a new vision to me of the size and reach and significance of this great work. I am delighted that all of us have a share in it. It is a worthwhile activity for the Church and the world."

Resolutions were passed favoring the enactment by Congress of the Cramton and Stalker bills; condemning prizefighting on government reservations and participated in by professional prizefighters; prohibiting the transportation through the mails of indecent magazines and books specializing in sex appeal; condemning lynching; relative to the enforcement of the 18th Amendment in the District of Columbia; congratulating

the Secretary of the Treasury and Commissioner of Prohibition on checking liquor smuggling; commending Attorney General Lish, of Indiana, and favoring child labor legislation. In favoring the enactment of the Cramton bill the resolution states in part:

"As long as industrial alcohol is kept under the Bureau of Internal Revenue collectors, and 6,000,000 gallons are withdrawn a year and diverted to beverage use, it is unfair to hold the Prohibition Unit responsible for these amounts that leak out into illegitimate use."

Dr. Clarence Trues Wilson, General Secretary of the Board of Temperance, in his report to the annual meeting, recommended the transfer of the Prohibition Unit to the Department of Justice, or the creation of a new department under the direct supervision of the President. It was an error, Dr. Wilson said, to put the federal prohibition unit under the Treasury Department rather than under the Department of Justice. Dr. Wilson also recommended that prohibition agents be placed under civil service.

The Research Secretary, Mr. Deets

Pickett, stated in his report that the 69th Congress would have 319 dry votes in the House of Representatives, 11 wet votes and five which it is impossible to classify with certainty, and in the Senate there will be seventy-four dry votes, twenty-one wet votes and 1 vacancy. He also called attention to the foreign work of the Board which is carrying on temperance activities in twenty-two nations.

"Methodism is a militant Church," declared Rev. Raymond V. Johnson, Field Secretary, "and must continue its militant attitude toward the lack of law enforcement. It must stand against all opponents of the 18th Amendment."

"The vested liquor interests throughout the world are greatly fearing the ultimate triumph of prohibition," said Rev. J. Waskom Pickett, representative of the Board in India. He further declared: "In India the opposition to temperance and prohibition has been viciously conducted by the liquor people."

Authorization was given for a letter to be sent to Methodists throughout the world, and asking their co-operation in organizing to free the world of the organized liquor traffic. The letter warns the Methodists about the attempt being made

to make it appear that prohibition is a failure in the United States, and that this attempt is actuated by financial motives.

Among the prominent laymen who are active members of the Board and were in attendance, are William T. Galliber, John C. Letts, and Dr. A. C. Christie, of Washington, D. C.; Walter F. Ballinger, Philadelphia; Caleb E. Burchenal, Wilmington, Del.; Orlando Harrison, Maryland; Harry L. Price, Baltimore, Md.; Arthur H. Sapp, Huntington, Ind. The minister attending were Rev. E. L. Watson, D. D., Baltimore, Md.; Rev. Stephen J. Herben, D. D., New York City; Rev. R. J. Wade, D. D., Corresponding Secretary, and Rev. J. T. B. Smith, of Chicago, World Service Commission; and Rev. J. B. Hingeley, D. D., Corresponding Secretary, Board of Pension and Relief, Methodist Episcopal Church.

Ball Player Dies

Fred Beltz, of Unionville, Pa., a star ball player with the New London, Pa., team last summer, died the other day in a West Chester, Pa., hospital, following an attack of appendicitis. Beltz was known to many Newark fans, who attended the New London games last season.

IT'S GREAT to belong to our Christmas Club



When you get your money back in a lump sum it will seem just like a gift from Santa Claus

Join Our Christmas Club

and you will find it's easy to accumulate all the money you will need for next Christmas

JOIN NOW!

Elkton Banking & Trust Company

ELKTON
CHESAPEAKE CITY

CECILTON
RISING SUN

LOOK AT THESE LOW PRICES

ON

GOODYEAR TIRES



30 x 3	\$ 6.65
30 x 3 1/2	7.65
31 x 4	16.20
32 x 3 1/2	15.25
32 x 4	21.00
33 x 4	21.65
34 x 4	22.35

GOOD ROOFING PAINT — 50c. Gal.

AGENT FOR KALO BATTERIES FOR ALL MAKES OF CARS

Geo. R. Leak

NEWARK, DELAWARE

Tire Chains

Phone 306

Batteries



GEE—MY FEATHERS ARE COMING OUT!



Don't Worry! Chowder Will Supply New Ones Quickly

Now is the time to start feeding plenty of Chicken Chowder. It's the protein feed that makes new feathers in a hurry. It's the feed that means heavy winter laying. It's the feed that means more money from your poultry. Phone us today.

John F. Richards

Newark, Delaware

At the Store with the Checkerboard Sign



You owe it to yourself and to your family to try

Spredit

The Best Spread Bread Ever Had

Not because it is inexpensive—but on account of its thorough goodness—

A Nut Margarin of Superior Quality



With That Rich Creamy Flavor

for sale by

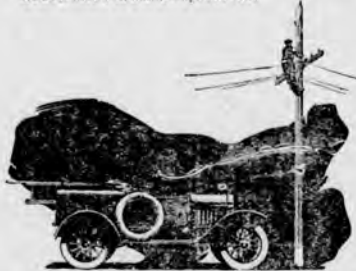
BUCKINGHAM'S STORE
WM. H. COOK

C. A. BRYAN
S. L. CORNOG

Twenty-four-Hour Vigilance—



Underground wires must be carefully and constantly tested to insure an uninterrupted service.



Thousands of miles of wire on poles (much of it in cables) is guarded by hundreds of men, many of whom use "flamers" more economically to cover the territory.



Inside the Bell Buildings, "central office men" are always on duty, making tests, checking up, and watching the millions of connections, every one of which must be perfect.

ETERNAL vigilance has been said to be the price of liberty. It is the price of many things worth having.

Certainly good telephone service depends on it—vigilance in the maintenance of the plant and in the correction of troubles before they occur.

Poles and cables, complicated switchboards and circuits are being constantly tested, practices are continuously observed and overhauled. From every telephone there must be maintained a ready-to-use talk circuit to the other 25,000 in the state, and out over the lines to the sixteen million in the Bell System.

Test men and "trouble shooters" devote their time to this work, in good weather and bad, without let-up.

There is no great mechanism devoted to general public use that is so complicated and delicately adjusted as a telephone plant. It is designed—and reasonably so—to give reliable service, better today than yesterday. But only through everlasting care and watchfulness.

THE DIAMOND STATE TELEPHONE COMPANY



One Policy

One System

Universal Service

You and your Children, as Americans, should see this picturization of the Beginning of our Country!

HANARK

Special Matinee

Thursday 3.30

"AMERICA"

HANARK

Thursday and Friday

December 11 and 12

SAVING OF HENLOPEN LIGHT FOR THE STATE BROUGHT TO ATTENTION OF JERSEY PEOPLE

Action by the civic organizations of Delaware in taking over the old Cape Henlopen Lighthouse, at Rehoboth, is cited by the Department of Commerce, Washington, as an example which might be followed by citizens of New Jersey with regard to the old Barnegat Bay lighthouse.

Both the Henlopen and Barnegat lights are threatened with destruction by the sea. A new steel tower bearing a light has been built near the Henlopen beacon and a similar tower is to be built by the government to replace the Barnegat light.

According to army engineers cost of preserving the Barnegat lighthouse would be \$230,000, which is considered prohibitive. A statement issued by the Department of Commerce, in reply to inquiries concerning the Barnegat light made by Mayor Drake,

Barnegat City, N. J.

"In connection with his suggestion that an organization of citizens take over the property, Mr. Drake points to a recent similar case involving the lighthouse tower at Cape Henlopen. This light, the second oldest in use by the Bureau of Lighthouses, was threatened with destruction by erosion. The department was obliged to build a steel tower in anticipation of the destruction of the old tower by the sea. The citizens of Delaware, desirous of preserving the old tower as an object of interest, proposed through Senator Bayard that it be turned over to an association of citizens. The department consented to this proposal, and is more than willing to cooperate with the citizens of New Jersey in the same manner."—Evening Journal.

STUDEBAKER SALES HIGHEST IN HISTORY

Studebaker's October Sales exceeded in value those of any other automobile manufacturer in the world except the Ford Motor Company.

The corporation also broke all of its own October sales records, beating October 1923 by 68 per cent and October 1922 by 110 per cent.

Moreover, while exact figures are not yet available, it is known that the November sales are far ahead of those of any other November in the corporation's history.

The \$60,000,000 Studebaker plants, manufacturing these cars complete in five Duplex and ten closed body models, on three separate chassis, eliminate middlemen's profits and thereby lower costs.

Through the large volume of production, the overhead cost per car is reduced to the minimum, because it

is spread over so many thousands of cars.

Passing of the Dude

What has become of the dude? Twenty years ago the term was in constant use. Beginning as a slang phrase it soon found its way into dictionaries. It may be necessary to explain today that a dude was a man who carried his ideas of dress and haberdashery to extremes. The word was commonly a term of contempt or reproach. A big tailor, who might be expected to qualify as an expert on the subject, throws light on the disappearance of the word in every day use.

"The passing of the word dude," he explained, "is really significant of a general change in the public attitude toward dress, among men I mean, and to the public taste as expressed in clothes in general. The phrase 'overdressed' has largely taken the place

of the word dude, and even this phrase is much less used.

"For one thing, the average city man in America is much better dressed than formerly. Perhaps it would be more accurate to say that more men are well dressed in American cities today than ever before. The well dressed man is less conspicuous, while men who are overdressed attract less attention than in the past. To be sure, we have several equivalents for the word dude, such as a manikin, a tailor's model and whatnot.

"There can be no doubt, however, that there are fewer dudes, or whatever we may call them, than in the past. Our standards of good form in dressing have improved. The correct style in dressing, the right combination of collars and ties, are generally recognized and observed. It is a common ambition to appear well dressed, that is to say, to be correct according to the best taste, and not to make

one's self conspicuous by experimenting in extreme cuts of clothing and overbright colors."—New York Times.

Good Eyesight

Punktal Lenses

They give you equally clear vision throughout the whole visual field, without turning your head, you can see distinctly to the margin of your lenses. They represent the last and greatest achievement of optical science.

Genuine Punktal Lenses, combined with our up-to-date optical service is sure to please you.

S. L. McKEE

Optometrist—Optician

816 Market St.

WE FIT ARTIFICIAL EYES

THESE ELKTON STORES ARE READY FOR CHRISTMAS SHOPPERS

CHIC MILLINERY!

Christmas Handkerchiefs
Hosiery - Scarfs
Sale Agent—Vanity Fair Silk Underwear

LENA L. WILSON, Millinery

One hundred-thirty Main Street

Christmas Gifts that please!

Sweaters - Handkerchiefs - Gloves
Silk Underwear - Dress Materials
Silk Hosiery

George R. Davis

127 West Main Street

The merchants whose advertisements make up this page, welcome you to their stores this Holiday Season. Gifts of every description are awaiting your selection. **SHOP EARLY!**

Celebrate This Christmas with a FORD

Christmas will be doubly joyous this year if you put a Ford Car on the gift list. It will be a real thrill for everyone.

WARREN W. BOULDEN, Dealer

107 North Street

A MOST APPROPRIATE LINE OF "GIFTS THAT LAST"

J. J. MINISTER & SON

JEWELRY AND GIFT SHOP

E. MAIN STREET

SUITABLE GIFTS

VICTROLAS AND RECORDS — XMAS CARDS
"RUST CRAFT" GIFT PACKAGES
Fountain Pens and Pencils — Fancy Stationery — Novelties
Virginia Dare Candy

THOS. R. FREEMAN

122 EAST MAIN STREET

CIGARS - CIGARETTES

Christmas Candies in Holiday Boxes Nuts of all kinds
Fruits and Christmas Goodies

WILLIAM B. MERRY

Main Street

Give him something to wear for Christmas

Full and complete line of up-to-the-minute
Suits, Overcoats, Shirts, Sweaters, Shoes
and Novelties.

JACOB SINGMAN

CLOTHIER

111 WEST MAIN STREET

MAKE YOUR GIFT SOMETHING FOR THE CAR

We have a complete line of acceptable gifts for the car, such as
TIRES, TUBES, MOTOR METERS, STOP LIGHTS,
MIRRORS, RADIATOR COVERS, ETC.

GILES' GARAGE

AGENT FOR STUDEBAKER CARS

EVERLASTING GIFTS

FULL LINE OF
DIAMONDS, WATCHES, CLOCKS AND
JEWELRY

A. WILLIAMS

118 WEST MAIN STREET

IT WILL PAY YOU TO VISIT RUBENSTONE'S FURNITURE STORE

FOR SUITABLE GIFTS OF
FURNITURE, RUGS AND STOVES

On all purchases over \$3.00, carfare refunded from and to Newark

An Electrical Christmas is a Happy Christmas
Christmas Tree Outfits and Trimmings
Electric Irons--Heaters
Table Lamps, Etc.

HOWARD G. TRUMAN

Electrical Fixtures
125 East Main Street

Make It a Gift of DISTINCTIVE FURNITURE

OF GUARANTEED QUALITY

VINSINGER & PIPPIN

Harry Pippin, Prop.

Main Street

Radios for Christmas!

Satisfaction Guaranteed Prompt Delivery
Tubes — Batteries — Loud Speakers

RALPH D. MORGAN

Electrical Fixtures

Ash Building

PHONE 301 F-3

North Street

Santa Claus Headquarters

AT THIS store you will find the most wonderful array of gifts for men, women and children it has ever been our privilege to show you. Any attempt to list the many articles to be found found here would be a hopeless task.

JOHN E. GONCE, Main Street

12 Shopping
Days Until
CHRISTMAS

ELKTON ONLY SIX MILES FROM NEWARK

WILMINGTON

Suggestion Directory

For Christmas Gifts!

COME TO THE OLD RELIABLE
JEWELRY STORE

We have a complete stock at reasonable prices
and all of a quality that you can depend on.

Charles A. Feil

311 Market Street

H. E. REED

Fifteen East Second Street

GLASSWARE

CASSEROLES

ALUMINUMWARE

CUTLERY

OPEN STOCK DINNERWARE

PHONE 1077



Canaries
Bird Cages
Dogs

Fell's Inc.

109 W. 4th Street

12 Shopping Days Until CHRISTMAS

There is Real Economy in Buying Xmas Gifts Here
SILKS, WOOL AND VELVET DRESS MATERIALS AT VERY
LOW PRICES!

READY MADE SILK SLIPS AND SHIRTS

THE PATTERSON SILK REMNANT STORE

14 East Fifth Street

(Between King and Market)

USEFUL CHRISTMAS GIFTS

Handkerchiefs Boudoir Slippers—Felt or Quilted Satin
Hosiery—Full fashioned silk or silk and wool
Evening Slippers Shoe Trimmings

IDA L. BALDWIN

830 Market Street

Wilmington, Delaware

Save Money by Buying Christmas Gifts Here

Our Low Rent Makes Low Prices
MEN'S ELGIN WATCHES\$12 up
LADIES' WRIST WATCHES\$5.50 up
Silverware and Jewelry of All Kinds
Expert on Swiss and American Watch Repairing.

H. NASH, 208 King Street

Christmas Toys and Gifts!

Plush Horses, 75c up Xmas Tree Trimmings, 30c per doz.
Mechanical Toys of All Kinds
Automobiles, \$10.00 up Dolls, 25c up Velocipedes, \$3.50 up
Kiddie Kars, \$2.90 up Flexoplane Sleds, \$1.39 up
Drums, 45c up Coaches, Wholesale and Retail, \$4.39 up
Best Quality Wagons, \$2.75 up
Aluminum and Enamelware Oil Heaters

W. L. SUGARMAN, 220 King Street

Christmas Means Toys to the Children



So why disappoint them when you can
choose as many as you want here at
a cost so small you will never notice it.

Tool Kits Cedar Chests Toy Autos Doll Coaches
Aero Speeders Kiddie Bikes Bicycles
"Chemcraft" Bilt-E-Z The Supreme Builder

BOTTOMLEY & COMPANY

Seventh and Orange Streets

R. W. HEIM, STATE VOCATIONAL HEAD DECLARES FUTURE OF STATE LIES IN THE DEVELOPMENT OF AGRICULTURE

The following is an abstract of
an address by R. W. Heim, given
at the annual banquet of the
"David Grayson Club" of the
Agricultural Department of the
Laurel High School, Thursday
evening, December 4, 1924.

"Vocational Agriculture in our High
Schools as promoted under the stand-
ards and policies of the Federal Gov-
ernment, are effectively connecting
the vital forces of the schools with the
vital forces of the home and com-
munity through the Home Project
Program.

"Opportunity for putting theory
into practice is very worth while and
in fact indispensable in the Education
of Delaware's future farmers.

"Agricultural Science course in
Delaware High Schools can be advan-
tageously pursued by the average
adolescent pupil.

"Only best students can master all
the underlying principles of modern
agriculture. Backward and shiftless
pupils cannot pursue with profit a
subject as difficult as Agriculture.

"Vocational Education is not a
panacea for all educational ills."
Prof. Heim stressed the importance
of high standards of attainment, say-
ing "Only those who master the
fundamental principles of agriculture
and are able to apply them at home
should be passed and given credit."

"It is not knowledge, but the use
of knowledge, that is important.

"Agricultural courses demand a
large amount of home work. All boys
ought to work and assume respon-
sibility for the work during their
High School course."

Prof. Heim made it very clear that
High School organizations which did
not provide for actual work are
doomed to failure.

"High School courses must prepare
the majority of its pupils for actual
work in the work-a-day world of their
day.

"How to make a living' is just as
vital an aim in education as 'How to
live.' Both aims must be kept in mind
by school administrators.

"High Schools cannot be maintained
at public expense for the few who
wish to enter the Professional field of
endeavor.

"Class education cannot be toler-
ated any more than class legislation.
Our High Schools must first supply
the needs of the 86 per cent who do
not go to the advanced Vocational
School (College or University).

"Colleges and Universities are Voc-
ational Schools.

"All educators are agreed that 'the
High School is to help the masses to
do better the things they are going

to do after they leave school.'

"Labor must be given a fair chance
in our schools. All cannot enter the
White Collar jobs.

"There is honor in work and not
disgrace as many would have us
believe.

"The future of Delaware depends
on its basis industry—Agriculture.
Rural High Schools must assume the

responsibility for offering courses
in it."

STILL MAKING DETOURS

Kemblesville-Newark Road's Last
Link Unfinished

Reports from farmers living above
the Maryland "sector" bisecting the
Newark-Kemblesville pike, report

that a long treacherous detour is still
necessary with the outlet on this side
near Mechanicsville. It is reported

that the Maryland road builders laid
about 100 feet of concrete on their
section, and then left the job.

THE MAN'S SHOP

The Best in OVERCOATS

Motor Coats, Ulsters, Box
Coats and Great Tumble
Ins, woven of fine Aus-
tralian wool, good-looking,
comfortable and warm.

\$35 to \$75

JOHN W. TOADVINE

835 Market Street



If your Home Burns

but is fully covered by Insurance, you
are safe. Let us look over your Policies
and advise you how to get complete
protection.

Fire
Tourist
Collision

Auto
Tornado
Accident

INSURANCE DEPARTMENT

Newark Trust and Safe Deposit Company

TO THE D

Will Rogers in th
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307-309 DELA

TO THE DESCENDANTS OF THE DEMOCRATIC PARTY

Will Rogers in the New York World Makes a Few Remarks to Mayor Frazer, War Horse Motherall, Jim Tunnell, Charley Bryan, Who Make Up the Old Guard Battalion

Now that we have summed up on how and why he won, let us sum up on why the Democrats lost. The first is the league of nations. Now that may be a great thing and put properly in operation no doubt would, but why keep on trying it on the same voters who don't seem to want it? I have time and again in my act a joke or saying that I just knew and felt was good and funny. Well, I would tell it once and get no laugh, but I would feel that I knew it was good so I would go and try it again; same result; it would die standing up. I have, through my bullheadedness, tried to make the audience see it as I did, but it couldn't be done.

That is exactly the way with the league of nations in any form. You have given it a couple of trials, now for the Lord's sake, can it. If the Democrats want to help Europe let them get in office first. Then they will be in a better position to help them than they will be out of office. So the first thing to do is to try and find how to get into office. If they give half the thought of helping the man at home that they give to Bromo Slovakia, they might come nearer

presiding over the old Post Offices again.

Never mind downtrodden Ukrainians; downtrodden New York is the one with forty-five electoral votes. Concentrate your sympathy on Ohio, and Indiana; promise to look after them. They've got a mess of electoral votes that, counted on your side on November 5, would look mighty sweet. Slavonia hasn't even been admitted to the Union yet. If the Democrats will only sympathize with Rhode Island they have more electoral votes than the whole Balkan nations combined.

Get yourself in office first; then send underwear to Siberia. The Democratic party is worse off right now than the slums of Poland.

There is more discontent in the Democratic party than there is between the Turks and the Greeks. Study up and get yourself some new stuff in the next four years. If your so-called Democratic politicians can only elect two Presidents since the Civil War there is something wrong with your policies. Get a new act. You are on the small time and don't know it.

COMMANDMENTS OF BUSINESS

By Judge Edwin B. Parker,
Chairman of Committee On
Business Ethics of the
United States Chamber
of Commerce

First Commandment—The foundation of business is confidence, which springs from integrity, fair dealing, efficient service, and mutual benefit.

Second Commandment—The reward of business for service rendered is a fair profit plus a safe reserve commensurate with risks involved and foresight exercised.

Third Commandment—Equitable consideration is due in business alike to capital, management, employees and the public.

Fourth Commandment—Knowledge—thorough and specific—and unceasing study of the facts and forces affecting a business enterprise, are essential to a lasting individual suc-

cess and to efficient service to the public.

Fifth Commandment—Permanency and continuity of service are basic aims of business, that knowledge gained may be fully utilized, confidence established and efficiency increased.

Sixth Commandment—Obligations to itself and society prompt business unceasingly to strive toward continuity of operation, bettering conditions of employment, and increasing the efficiency and opportunities of individual employees.

Seventh Commandment—Contracts and undertakings, written or oral, are to be performed in letter and in spirit. Changed conditions do not justify their cancellation without mutual consent.

Eighth Commandment—Representation of goods and service should be truthfully made and scrupulously fulfilled.

Ninth Commandment—Waste in any form—of capital, labor,

GRADE CROSSINGS

(Editorial in Cecil Whig, Elkton)

Another life hurled into eternity. The fatal accident at the Blue Ball Crossing on last Friday evening is another striking reminder to the railroad that they must eliminate grade crossings through Elkton. It cannot be argued that because drivers are careless and that there is protection of attendants or gates, it is no fault of the railroads. The fact remains that all the crossings on the railroads throughout the county are dangerous and life is dependent on human agencies for their protection. The hazard is too great to be longer permitted.

There is no good reason why a law cannot be passed compelling the building of overhead tracks through the towns and underpasses in the open country. Such legislation is truly more important than some of the matters which jam our legislative bodies each session.

Examine the daily press and you will be convinced that there is need of remedying the grade crossing. Everyday there is a toll of lives, and it is not an uncommon thing for whole families to be wiped out in a few minutes. It is time that something should be done about this thing which has become a menace.

Gift Suggestions

FROM THE

Christmas Store

This store is filled with really useful gifts

—gifts that bear the assurance that care and thoughtfulness was used in their selection.

—gifts so dainty, yet so practical, that you are tempted to keep them for yourself.

—gifts that really convey the sentiment in which they are given.

—all these may be obtained here — and the prices are no more than you can afford to pay.

DO YOUR SHOPPING NOW!

Each day increases the rush which tries the patience of shopper and employee alike — avoid the confusion by making your selections tomorrow!

Books
Cameras
Diaries
Bridge Sets
Recipe Files
Fountain Pens
Mah Jong Sets
Framed Mottoes
School Companions

Candles
Pictures
Calendars
Stationery
Testaments
Drawing Sets
Gift Pencils
"Giftie" Sets
Bridge Slates

Games
Bibles
Book Ends
School Bags
Prayer Books
Candle Sticks
Table Markers
Greeting Cards
Norwood Novelties



BUTLER'S, INC.

Wilmington

Delaware



services, materials or natural resources—is intolerable, and constant effort will be made toward its elimination.

Tenth Commandment—Excesses of every nature—inflation of credit, over-expansion, over-buying, overstimulating of sales which create artificial conditions and produce crises and depressions, are condemned.

Eleventh Commandment—Unfair competition, embracing all acts characterized by bad faith, deception, fraud or oppression, including commercial bribery, is wasteful, despicable and a public wrong. Business will rely for its success on the excellence of its own service.

Twelfth Commandment—Controversies will, where possible, be adjusted by voluntary agreement or impartial arbitration.

Thirteenth Commandment—Corporate forms do not absolve from or alter the moral obligations of individuals. Responsibilities will be as courageously discharged by those acting in

representative capacities as when acting for themselves.

Fourteenth Commandment—Lawful co-operation among business men and in useful business organizations in support of these principles of business conduct is commended.

Fifteenth Commandment—Business should render restrictive legislation unnecessary through so conducting itself as to deserve and inspire public confidence.

Many Enjoy Dance

Many young people from the University enjoyed a dance held in Residence Hall at the Women's College last Saturday night. Music was furnished by a local college orchestra.



A Home of Happiness

WHEN YOU ARE A MEMBER
OF OUR

Christmas Club

JOIN TODAY

Classes	Pay Weekly	You Receive Check For
10	.10	\$5.00 Plus Interest
25	.25	\$12.50 Plus Interest
50	.50	\$25.00 Plus Interest
100	\$1.00	\$50.00 Plus Interest
200	\$2.00	\$100.00 Plus Interest
500	\$5.00	\$250.00 Plus Interest

Farmers Trust Company

Newark, Delaware

Books for Christmas



New Fiction

Coming of Amos, Wm. J. Locke, \$2.00
Beauty of the Purple, Wm. Stearns Davis, \$2.00
Balisand, Joseph Hergersheimer, \$2.50
Rose of the World, Katherine Norris, \$2.00
The White Monkey, John Galsworthy, \$2.00
The Invisible Woman, Herbert Quick, \$2.00
and countless others

Let a well-chosen book reflect your thought and careful consideration. Everything from the latest fiction to handsomely bound sets of the classics. Science, religion, poetry and philosophy.

Important Non-Fiction

Autobiography of Mark Twain—2 vols. \$10.00
Uncensored Recollections, \$4.50
Fruit of Family Tree, Albert J. Wiggam, \$3.00
Woodrow Wilson, by Wm. Allen White, \$5.00

Any book published sent by Parcel Post on receipt of price. We will pay the postage.

The Greenwood Book Shop

307-309 DELAWARE AVENUE

WILMINGTON, DELAWARE

Lamps Make the Home!

A REAL GIFT AT A REAL PRICE

We are now showing the best gift value in Newark.

Beautiful wrought iron Bridge Lamps, with sturdy decorated shade—plenty of cord and attachments for adjusting to any position. While they last—

\$3.50

HOME DRUG COMPANY

Opera House Building

Newark

NEWARK PUBLIC SCHOOLS HONOR ROLL

The following is the complete list of pupils of the Newark Public Schools who hold perfect attendance records for the month of November:

HIGH SCHOOL

Perfect Attendance

George Cook, Franklin Eastburn, Franklin Greenwalt, Joseph Gregg, Paul Jaquette, Frank Layman, Nelson Pierson, Carrie Husfelt.

Dorothy Bell, Gladys Brown, Henrietta Brown, Hazel Cannon, Ann Chalmers, Ethel Crowe, Helen Dunn, Anna Frazer, Isabel Hutchinson, Bessie Jones, Ruthanna Lamb, Dorothy McVey, Edna McVey, Elva Minner, Ruth Phillips, Alice Richie, Pauline Robinson, Dortha Rothwell, Edna Mischler, Katherine Colmery, Harry Jones, Thomas Manns, Roy Walton.

Ralph Cagle, Leonard Eubanks, Oscar Morris, Marion Roberts, Vernon Steele, Harry Williamson, Dorothy Armstrong, Frances Butler, Ruth Connell, Lucille Cunane, Elizabeth Eubanks, Ruth Foster, Rebecca Fulton, Dorothy Fowler, Ruth Herdman, Edith Jackson, Iva Eastburn, Mary Johnston.

Malcolm Armstrong, Ralph Buckingham, Jacob Handloff, Herbert Pierson, Robert Thoroughgood, Leigh-ton Medill, Helen Vansant, Annie

Simmons, Marion Phelps, Ida Leak, Elsie Hubert, Grace Holden, Calysta Foote, Marjorie Eastburn, Sara Durnall, Sara Crewe, Rose Coleman, Nancy Churchman.

GRAMMAR SCHOOL

GRADE 4

Perfect Attendance

Mary Bell, Marie Gregg, Elizabeth Heiser, Louise Murray, Mary Murphy, Ida Simmons, Adele Thomas, Emma Thomas, Elizabeth Tiffany, Dorothy Townsend, Harry Cooper, John Connell, Roger Dobson, William Holloway, Ross McVey, James Owens, Thomas Riley, Jimmy Stoll, Harold Walls, Charles Wagner, Eugene White.

GRADE 5-A

Perfect Attendance

Colbert Wood, Viola Frazer, Thelma Hall, Dorothy Moore, Virginia Rambo, Catherine Shellender, Elva Buckingham, Helen Vansant, Annie

GRADE 5-B

Charles Gibb, Philip Pelton, Carolyn Chalmers, Anna Dill, Kathryn Fell, Ethel Fisher, Victoria George, Margaret Grier, Virginia Greer, Elsie Miller, Thelma Morrison, Mildred Wilson.

Perfect Attendance

Helen Elliott, Alice Fara, Jessie Foote, Jane Harrison, Eleanor Murray, Virginia Thomas, Helen Tweed, Vera Heath, Hughes Thomas, George Barnett, Raymond Porter, Lawrence Aikens, William Barrow, Rodney Clark, Francis Crow, Lewis Fell, Charles Lewis, Charles Pié, Jacob Reed, James Taylor, William Taylor.

GRADE 6

Perfect Attendance

Harry Baker, Harry Clark, Earl Crow, Thomas Foster, Thomas Johnson, Raymond Johnson, Marcus Malcom, Doris Mullin, Katharine Robinson, Martha Wright.

GRADE 7-B

Perfect Attendance

Marion Cannon, Florence Culver, Violet Everett, Hilda Heath, Mary Jones, Mary Riley, Sarah White, Ella Wideman, Ruth Du Bois, Inez Peterson, Raymond Benson, Paul Durnall, John Edmanson, Reuben Heath, Edwin McCulley, Daniel MacMurray, Malcolm Medill, Edward Thomas.

GRADE 8-A

Perfect Attendance

Leslie Crowe, Chester Emlich, Vincent Mayer, Curtis Potts, Herbert Wood, Dorothea Chalmers, Ethel Connell, Mary Doordan, Helen Frazer, Sara Gray, Irma Hall, Esther Henning, Roberta Leak, Ruth Mercer, Edna Moore, Hester Morris, Jennie Slack, Helen Wilson.

GRADE 8-B

Perfect Attendance

Marguerite Brennan, Caressa Crowe, Mildred Davis, Elizabeth Grant, Ruth Hutchinson, Alice McCormick, Marian Parks, Alice Rambo, Leona Reed, Lucy Smith, Vivien Toy, Ralph Aiken, John Bell, John Holloway, Herman Messick, Leonard Moore, James Samworth, Albert Starkey, Victor Widdoes.

PRIMARY SCHOOL

GRADE 1

Perfect Attendance

Frances Cataldi, Jane Davis, Blanche Porter, Kathryn Rose, Frances Van Nort, Norman Aiken, Joseph Chalmers, Marlin Davis, George Dougherty, Louis Krapf, Harvey Rambeau, Curtis Smith, Samuel Cole, Paul Davis, John

Davy, John Hopkins, Nelson Merrill, Christos Pappas, Lloyd Trent, William Turney, Donald Wilson, Anna Barron, Gladys Beck, Adelta Dawson, Dorothy Handloff, Virginia Hurlock, Josephine Narda, Edith Stafford, Katherine Stafford.

GRADE 2

Perfect Attendance

Katheryn Buckingham, Dorothy Barrow, Rebecca Dyer, Alice Fisher, Eva Gregg, Margaret Hogan, Martha Moore, Julia Moore, Virginia Morris, Virginia Phillips, Myra Smith, Dorothy Steirle.

Randolph Lindel, Bernard Doordan, Frederick Kandlehardt, Joseph Maxwell, Warren Paris, Junior Perry, Malcolm Owens, Bennett Todd, Leon Truitt, Leonard Tweed, Harry Roach, Ray Smith, Otto Widdoes.

GRADE 2-B

Perfect Attendance

Ida Anderson, Beatrice Bell, Mildred Campbell, Edna Crowe, Sara Dunsmore, Evelyn French, Josephine George, Mildred Grant, Helen Krapf, Lucille Morgan, Elizabeth Rose, Marian Tweed, Ernest Campbell, Louis Everett, William Fraser, Ernest George, Robert Hoffman, George Lloyd, Howard Leverage, Eric Mayer, Norval Robinson, Orville Richardson, Stanley Snyder, Harold Tiffany, William Wilson.

GRADE 3-A

Perfect Attendance

Floyd Baker, Willard Fell, Oswald Hohn, O. J. Merrill, Harry Wilson, Maybell Aiken, Emma Beck, Barbara Boulton, Frances Brown, Margaret Devonshire, Myra Hall, Mildred Kline, Florence Mercer, Katharine Morris, Helen Murphy, Margaret Murry, Gladys Selesie, Doris Strahorn, Anna Tweed, Susanna Grant.

GRADE 3-B

Perfect Attendance

Harvey Buchanan, Roscoe Campbell, Willard Grant, Robert Lumb, John Murray, John Paris, John Pelton, Raymond Robinson, John Slack, Clifton Walls, Marie Baker, Anna Bell, Jeanette Bryson, Anna Dean, Lucy Dunsmore, Doris Fenton, Ruth Henderson, Viola Hill, Daisy Paris, Louise Parise.

COLORED SCHOOL

GRADE 2

Perfect Attendance

John Boyles, Robert Bradley, William Burke, Arnold Evans, Robert Polka, Marlow Spencer, Charles Wood,

New Central Hotel and Cafe

ELKTON'S "PRIDE"

Special Breakfast 30c
Full Course Dinners and Suppers Daily 75c

Special Every Tuesday and Thursday
We serve "Chicken and Waffle" Supper 75c

Special Sunday Dinner \$1.00

DINING ROOM OPEN 6 A. M. TO 9 P. M.

NEW CENTRAL HOTEL

B. P. KALER, Manager

Opposite Court House ELKTON, MD.
Phone 308

GRADE 5

Perfect Attendance

George Wilson, Herbert Brise, Florence Lane, Mary Watson, Lillian Lambert, Clara Lambert.

GRADE 8

Perfect Attendance

Bernard Saunders, Robert Wilson, Roland Wilson, Mildred Thompson, Mildred Watson.

GRADE 7

Perfect Attendance

Chester Miller, Earle Stevens, Raymond Wilson, Lillian James, Dorothy Sawyer, Dorothy Wilson, Anna Watson.

ELECTRICAL HOUSE WIRING

Electrical Appliances Repaired

RADIO BATTERIES

Recharged and Repaired

Electric Service Co.

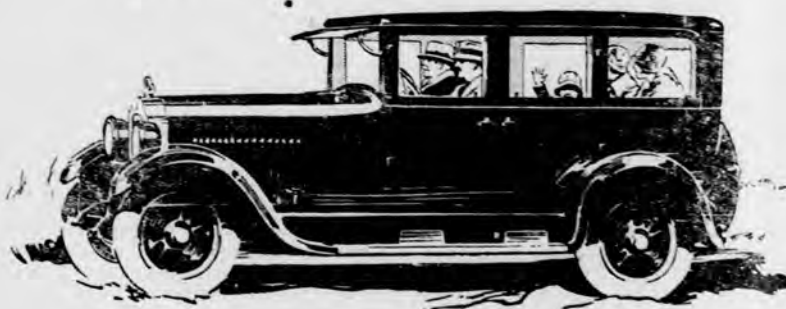
Lincoln Highway, near Newark

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The New

STUDEBAKER

Special Six Sedan—\$2150



THERE is no finer five-passenger closed car than the Studebaker Special Six Sedan. It's a brand new car—not only in body lines, beauty and mechanical excellence, but it also represents entirely new standards by which closed cars will now be judged. Don't buy in the dark. In fairness to yourself, see the Special Six Sedan before you decide.

STANDARD SIX

113 in. W.B. 50 H.P.

5-Pass. Duplex-Phaeton . \$1145
3-Pass. Duplex-Roadster . 1125
5-Pass. Country Club Coupe 1395
5-Pass. Coupe 1495
5-Pass. Sedan 1595
5-Pass. Berline 1650
4-wheel brakes, 4 disc wheels, 360 extra

SPECIAL SIX

120 in. W.B. 65 H.P.

5-Pass. Duplex-Phaeton . \$1495
3-Pass. Duplex-Roadster . 1450
4-Pass. Victoria 2050
5-Pass. Sedan 2150
5-Pass. Berline 2225
4-wheel brakes, 5 disc wheels, 375 extra

BIG SIX

127 in. W.B. 75 H.P.

5-Pass. Duplex-Phaeton . \$1875
5-Pass. Coupe 2650
7-Pass. Sedan 2785
7-Pass. Berline 2880
4-wheel brakes, 5 disc wheels, 375 extra

(All prices f. o. b. factory and subject to change without notice)

FULL-sized balloon tires, for which steering mechanism, body lines, and even the fenders were specially designed. Natural wood wheels. Lights controlled from switch on steering wheel. Automatic spark control eliminates spark lever. Dome and rear corner lights. Upholstered in genuine mohair. One-piece windshield, glare-proof visor, automatic windshield cleaner, rear-view mirror. Inspection lamp. Motor, heater, vanity case, smoking set. Instruments, including clock and gasoline gauge, in single grouping. Step pads and kick plates.

CHARLES W. STRAHORN

Newark, Delaware

THIS IS A STUDEBAKER YEAR

MONEY
for
XMAS

JOIN OUR

Christmas Savings Club

You will then be sure to have
Money for Christmas

Club Now Open

EVERYBODY WELCOME

Newark Trust & Safe Deposit Company

Newark, Delaware

NO CHARGE TO JOIN

NO FEES OR FINES

MONEY
For Your Winter
COAL BILL



MONEY
For Taxes and
Insurance Premiums

**CHESTNUT BLIGHT HITS
TALBOT COUNTY, MD.**

Big Trees Are Doomed, Say
Washington Officials;
Advised to Sell

Easton, Md.—Talbot county landowners who have chestnut timber standing on their forested acres are advised by the United States Department of Agriculture to sell such timber as has been attacked by the blight before the wood is damaged. The advice came in the form of a bulletin, which said in part: "The virulence of this imported fungous disease, its rapidity of spread and the vastness of the infected forests make control impossible."

"Since the death of the tree is wrought about the growth of the fungus in the bark, rather than the wood, blight-killed timber is not injured for commercial purposes if cut before it deteriorates from checking, decay or insect injury."

Large tracts already are infested and require prompt cutting to prevent heavy loss from deterioration."

Describing the progress of the chestnut blight the bulletin says:

"More than half the chestnut trees are dead and the rest are dying rapidly. Over the area of the county as a whole the percentage of infection is 100, as some counties have less than 10 and 1 per cent of the trees are dead."

All indications point to the continued rapid spread of the blight, and owners should keep watch on their timber and plan to market it before it is lost."

In recent years chestnuts have become scarce and high as the result of the death of most of the bearing trees. Owners estimate that at least 10 per cent of trees have been killed by the blight."

**MILFORD FIREMEN SEE
MORE THAN FLAMES**

High Powered Still Greets
Carlisle Volunteers In
Burning House

Milford, Delaware—When the Carlisle Fire Company responded to a call from Lincoln the other day they found a small two-story house burning, which was quickly extinguished by the firemen. The run of four miles was made in less than fifteen minutes from the time the alarm was blown in Milford. The house had been unoccupied for some time, up to about a month ago, when it was rented by a man by the month, who took possession and started the manufacture of "hooch" on an extensive scale.

The stills were installed on the second floor on which a sheet iron covering was laid and the firebox and stills installed thereon. Several barrels of mash were found ready to work, while a lot of rye was in process of preparation.

The man escaped when the firemen reached the fire, but is an old offender who the police know and are looking out for. The police took the stills, destroyed the mash and it is probable that this source for poison liquor has been eliminated. The fire hazard seems to have been overlooked by both the people renting property to this kind of tenants and the tenants themselves. Poison "hooch" will kill most people who attempt to use it as a beverage, but yet they take the chance.

**BRONZE
TURKEYS**

Fine Breeding Stock

Mrs. S. W. Pierson

Newark, Del.

R. F. D. No. 3 (21)

I will sell AT
Absolute Auction
50 Building Lots
In TUXEDO PARK, at Newport, Delaware
Saturday, Dec. 13, 1924

At 1.30 P. M.

Rain, snow or shine, on the grounds.

58 handsome homes have already been built in Tuxedo Park, and sold to good people—all this in the short space of two or three years when the subdivision was opened. At this sale, all the unsold lots in the park will be sold AT YOUR OWN PRICE!

FACTS

A number of the lots I will sell front the Newport Turnpike—this subdivision has modern improvements, such as water, electricity, sidewalks and streets, and fronts on the car line, and is only 20 minutes from 4th and Market Streets, Wilmington. Newport is a good town, and is building rapidly. These lots are wonderful for homesites or investment.

TERMS

Only 20% cash at time of sale, together with \$10.00 per lot auctioneer's fee, balance easy payments and will be announced at sale.

FREE---Souvenirs

I will give souvenirs to those attending the sale, including one brand new five passenger Ford Touring Car, and you do not have to be a bidder or a buyer to participate for the souvenirs. These souvenirs are given simply as an advertisement and to secure a large attendance at this sale.

Take advantage of this opportunity, and reap the harvest of increased values. The population of Wilmington and environs is increasing daily, but there isn't any more real estate being made. In Wilmington and Newport's march of progress will you be a factor, and reap some of the benefits, or will you join the ranks of those unfortunates who are always sighing: "If I had only bought real estate a few years ago, see what I'd be worth today!" How much better it is to look ahead and prepare than to look back and regret!

Meet me at Newport Saturday afternoon, December 13, 1924, and secure advantage of increased values.

JOHN C. WAGNER

General Manager

Oliver J. Wallace

REAL ESTATE AT AUCTION

JAMES M. MAUPIN, JR. - Advertising Manager

332 Woodward Building

WASHINGTON, D. C.

PHONE MAIN 457

**Gifts to Wear Leave
Money to Spare----**

Neckties: 65c to \$3.00
Mufflers: \$2.00 to \$10.00
Sweaters: \$3.50 to \$15.00
Handkerchiefs: 25c to \$1.00
Slippers: \$2.00 to \$5.00
Gloves: \$1.00 to \$10.00
Bath-Robes: \$5.00 to \$35.00
House-Coats: \$6.00 to \$15.00

MULLIN'S

Suits and Overcoats

\$25 and More

CAPS AND HATS.

HAND-BAGS. AUTO ROBES.

SUIT-CASES.

Jas. T. Mullin & Sons

Wilmington, Delaware

Men's and Boys' Outfitters

**DOVER ROTARY CLUB
TO HELP NEW HOSPITAL**

Systematic Plan of Raising
Funds For Building In
Hands of Committee

Dover, Delaware—Within the next few days, a systematic plan for the raising of funds with which to erect a hospital at Dover that will probably be styled the Kent County Emergency Hospital will be made public through an energetic committee composed of members of the Rotary Club, of Dover.

For several years, at times when there have been serious accidents in which the victims needed immediate attention, there has been public agitation for a hospital for Kent County at Dover. If persons were hurt in or about Dover it was a case of a choice between the hospital at Milford or the hospitals in Wilmington. In instances where the need was urgent, the necessity for a hospital at Dover

always arose. There have been several movements looking towards such an institution at the state capital, but none have succeeded. This time the members of the Rotary Club hope to be more successful.

Captain H. H. Hanson, who is president of the Rotary Club, has named a committee comprising John B. Hutson, Dr. J. S. McDaniel, D. Rodney Bice, Dr. Harry V. Holloway, S. Maxwell Harrington, Dr. Arthur T. Davis and Edward J. Scanlon. This committee is working on its plans and following preliminary announcements this week, expects to launch a campaign the first of the year seeking pledges to a fund of \$100,000 with which to erect the first unit of the hospital. For several weeks the members of the committee have been consulting with various hospital authorities in Delaware, Maryland, Pennsylvania and New York. Architects have prepared plans and after the campaign has been thoroughly organized the details will be "broadcast" to the residents of Kent county.

**TURKEY CROP SHORT;
CRANBERRIES PLENTY**

Turkeys are a short crop this winter. Reports from 17 important producing states to the United States Bureau of Agricultural Economics, Department of Agriculture, indicate that the size of the turkey crop in those states this year is about 75 per cent of the 1923 crop, according to a statement given out recently by John S. Dennee, Federal crop statistician stationed at Baltimore. A decided majority of the crop was hatched later than usual, indicating that many of the birds available for the Thanksgiving market would be small and light, or that a larger proportion than usual would be held over to undergo the ax at Christmas. The general condition of most of the crop ranges from fair to good, with small percentages reported as excellent, and somewhat larger percentages reported as poor. The cold, wet spring was very hard on the young turkeys, growers say, resulting in a heavy mortality. In some of the states re-

porting, flocks were reduced as a result of the low price last season.

The growing condition of cranberries on October 1st indicated a probable production of 530,000 barrels against 610,000 last year, say 13 per cent less. At that, the crop of 1924 promises to be about 11 per cent better than the average of the preceding ten years.

**40 TEACHERS TAKE
EXAMINATIONS**

Examinations for teachers in three gradings were given 40 women, about two-thirds of whom are already holding teaching positions in New Castle county, Saturday, at No. 1 School, French street near Fifth, Wilmington.

The three divisions were for second grade rating, first grade rating and elementary school principal's rating. Similar examinations were held in both Kent and Sussex counties, in Dover and Georgetown. The first half of the examinations were given Saturday last and the remainder will be given next Saturday.

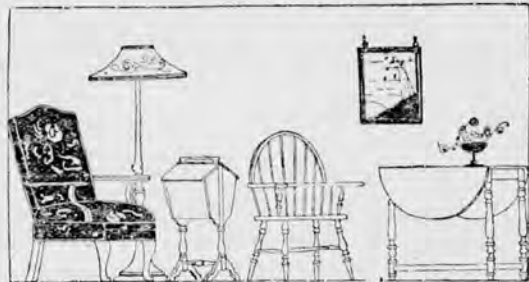
You and your Children, as Americans, should see this picturization of the Beginning of our Country!

HANARK
Special Matinee
Thursday 3.30

"AMERICA"

HANARK
Thursday and Friday
December 11 and 12

Christmas at LOVETT'S NEW STORE



Beautify the Home for Christmas!

Let your gift be one that will express your love and thoughtfulness long after the Holidays are past

TOYS
GO-CARTS
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KIDDIE BIKES
TRICYCLES
SCOOTERS
ROCKING HORSES
TOOL CHESTS
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RADIO TABLES
CONSOLES
MIRRORS
ELECTRIC LAMPS

At All Times a Full Line of the Most Modern Housefurnishings

LOVETT'S FURNITURE STORE

MAIN STREET

NEWARK, DELAWARE

Senator Ball In Role Of Fairy Godfather; Urges More Pay For Benighted Brethren

Senator L. Heisler Ball, retiring Senator from Delaware, has no doubt earned the everlasting felicity of his fellows in the Senate and House at Washington, by his proposed measure to boost the salaries of Supreme Court Judges, Cabinet Members, Senators, Congressmen and the Vice President.

The Senator will present the bill at the present session of Congress. There is no doubt that the discussion in the press of the country over the measure will lift the Senator's name and fling it all over the nation—a household word it will be.

Senator Ball, who is chairman of

the District of Columbia Committee of the Senate, said he believed that the salaries of the members of Congress, and other officials mentioned, are inadequate, in view of the present-day cost of living. He added that he felt no hesitancy in offering the bills, as his own term expires at the end of the present short session of Congress, he personally would derive no benefit from the increased salary of a Senator, should the measure be adopted.

Under the proposed bill the increases in salaries would be: Vice-President, from \$12,000 to \$25,000; Speaker of the House, from \$12,000

IS THE THIRD PARTY MOVEMENT DOOMED?

Punishment of LaFollette and Wheeler's Meek Return
Prompts Leaders To Believe Two-Party
Regime is Unbreakable

The movement for a third party has received two staggering blows in the last few days.

Senator Burton K. Wheeler, of Montana, Independent Vice-Presidential candidate in the recent election, asserted that he is still a Democrat, that he believes this is a two-party government and that he still hopes to see the Democratic party the liberal party.

In view of his declaration, it is not believed he will enlist immediately in a new party program, but will try for a time at least to work in the Democratic party.

Preceding this development, indicating that Senator Wheeler is not inclined to attach himself to a third party until it is demonstrated the Democratic party cannot become the political instrument of liberalism, the American Federation of Labor, Monday, in its convention at El Paso, Texas, went on record against the formation of a third party.

Thus are removed two of the props which had been helping to support the new party idea after its overwhelming rejection by the voters November 4th.

In the face of these adverse announcements, Senator LaFollette, in his weekly magazine, has called upon "Progressives" to close ranks for the next battle, urging them not to be discouraged by defeat, but to advance for their next trail of strength in the Congressional campaigns of 1926.

Progressive leaders are to meet in Washington, D. C., December 12th, to decide whether to convene either in Cleveland or in Washington for the formation of a permanent third-party organization.

But the disintegration has set in as was forecast by the complete repudiation of LaFolletteism, November 4th, when the independent ticket carried but one State, LaFollette's own, although it held second place in many of the States west of the Mississippi and in Washington and there in industrial centers polled a

to \$15,000; Cabinet members, from \$12,000 to \$18,000; Supreme Court Justices, \$14,500 to \$20,000; Chief Justice, \$15,000 to \$21,000; members of the Senate and House, from \$7,500 to \$12,000.

large vote. With the American Federation of Labor returning to its policy of non-partisan political action and with the making known of the position of Senator Wheeler, the most conspicuous Democrat in the movement, the third party movement has left to it the Socialists, the handful of independent members of House and Senate who compose the immediate LaFollette group and what may remain of the railroad labor support exerted through the Conference for Progressive Political Action, should it determine to enlist in a new party.

EUCHRE PARTIES ARE SUCCESSFUL

The euchre parties given by the ladies of the Immaculate Conception Church at Elkton have been quite a success. The next one will be held December 11, in the basement of the church.

Prizes are given for euchre, bridge and five hundred; also door prize. Ice cream, cake and candy is for sale.

Weather Outlook

Rising temperature with probability of snows or rains latter part of week.

FOR SALE

Ten dwellings in Depot Road section of Newark.
Good condition. Liberal terms offered on request.

Charles P. Wollaston

Phone 57-W



Give Something Really Practical

There's not a gift suggestion in our big stock that cannot be put to practical use in a practical home. Give the kitchen a Merry Christmas this year. We have just the very things to make Mother or Wife a happy person—for she can use them year in and year out, every day.

Our line of percolators, coffee urns, carving sets and cooking utensils are the finest we have ever assembled—and the price is right.

A good turkey, cooked in a GOOD ROASTER, makes a good dinner. See our Handsome, Durable Roasters, before you decide on that present for Mother.

Thomas A. Potts

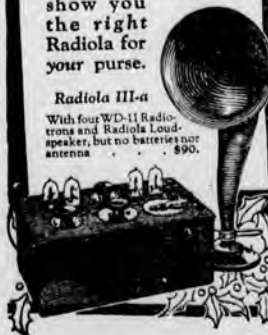
"The Hardware Man of Newark"

Radiola For Everybody's Christmas

For Mother! For Dad! For the little fellow—and for the boys and girls in their 'teens—you can't pick a better gift than a Radiola! It's a year-round assortment of entertainment. And we'll show you the right Radiola for your purse.

Radiola III-a

With four WD-11 Radiotrons and Radiola Loudspeaker, but no batteries nor antenna. \$90.



Give Him a

RADIO

The Universal
Joy Bringer for
the Family!

\$35 and Up

Accessories

Loud Speakers

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Aerials

FADER MOTOR COMPANY

"A BROWNIE GIFT BOX"

Just what
I wanted



JUST imagine the fun your boy will have taking pictures with his new Brownie. And the outfit is complete, the "whole shootin' match," is the way he'll describe it.

The Brownie Gift Box contains No. 2 Brownie, two rolls of film, Kodak Portrait Attachment for taking close-up pictures, tube of Kodak Photo Paste, 50 leaf Kodak album, instruction book, and one year's free subscription to Kodakery, a monthly magazine full of helpful suggestions to amateurs.

See this outfit at our store

A splendid value at \$5.00

Cards by the hundreds for everyone. Please come now while the selection is at its best.

What's Christmas Without Candy



Don't give Her just "a box of candy" for Christmas; give her "a box of Appollo". There's all the difference in the world. If you doubt this, just a taste of any one of our assortments will convince you. It's really wonderful eating.

Never were the boxes prettier than this year. You will be as welcome as Santa if you come loaded with Appollo on Christmas Eve.

85c to \$5.00

GEORGE W. RHODES