



Official U. S. Bulletin



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GEORGE CREEL, Chairman * * * COMPLETE Record of U. S. GOVERNMENT Activities

VOL. 3

WASHINGTON, WEDNESDAY, MARCH 5, 1919.

No. 553

ACTION BY TRADE COMMISSION TO PROTECT OWNERS OF LIBERTY BONDS AND WAR SAVINGS STAMPS

CONCRETE CASES ARE TAKEN UP

*Complaints Made Alleging Efforts
by Stock Promoters to Induce
Government Bond Owners to Part
With Them for Securities Falsely
Called Superior.*

The Federal Trade Commission authorizes the following:

First steps by the Federal Trade Commission to protect holders of Liberty bonds and war-savings stamps from misrepresentations and blue-sky practices in the interstate sale of stocks and securities were under way to-day.

Acting in accordance with its promise that it would accord immediate consideration to complaints brought before it, the commission has taken up concrete cases alleging fraudulent operations by stock promoters seeking to induce Liberty bond holders to part with their Government bonds in exchange for securities falsely held forth, it is alleged, as of superior "gilt-edge" value.

Will Call for Reports.

The commission, it was announced to-day, will call for reports from concerns against whom there appears reasonable evidence of questionable practice.

At the same time, the Treasury Department, Capital Issues Committee, and private business and commercial organizations throughout the country were assembling evidence of widespread fraud in the advertisement and sale of oil and other stocks, and added data was being turned over to the commission for examination.

Commissioner Huston Thompson, newly-appointed commissioner in general charge of the subject, has begun active investigation of certain companies charged with unfair practices in the flotation of securities. It is expected material headway will be made in time to protect the next Government security issue early in the spring.

Additional Army Units Assigned to Early Convoy

The War Department authorizes the publication of the following information: The following organizations have been assigned to early convoy: 157th, 370th, and 639th Aero Squadrons; 14th Engineers; Base Hospital No. 83; 18th Engineers, Companies A and E; Signal Corps Casualty Company No. 3.

WAR DEPARTMENT SITUATION DUE TO THE FAILURE OF BILLS

*"Difficult, But Not Seriously
Embarrassing," Statement
by Secretary Baker.*

Press interview by the Secretary of War:

The War Department situation, by reason of the failure of some bills, while difficult, will not be seriously embarrassing. The greatest regret which I have about it is that a number of men will have to be retained in the service whom we were rather anxious to demobilize. The bill proposed the formation of a Regular Army of 500,000 men. By enlisting these 500,000 and getting going we would have had troops to replace those whom we will otherwise have to keep. If the bill had passed we could have started at once to organize this body of men, and withdraw the temporary members of the Army who are, of course, anxious to get away.

SURPLUS OF FEDERAL RESERVE BANKS INCREASED TO \$49,468,341

The Federal Reserve Board authorizes the following:

The passage of the bill making some minor amendments to the Federal reserve act has resulted in increasing from \$22,739,901 to \$49,468,341 the combined surplus of the 12 Federal reserve banks.

The law before amendment provided that, after payment of expenses and dividends, one-half of the net earnings of the banks should be paid in to the Government as a franchise tax and the remaining one-half (up to 40 per cent of their paid-in capital) could be retained by the banks as surplus. As amended the law permits the Federal reserve banks to retain as surplus their net earnings (including those for the year ended December 31, 1918) up to 100 per cent of their subscribed capital, and 10 per cent thereafter.

COAL SCARCE IN SWITZERLAND AND FOOD PRICES ARE VERY HIGH

Further evidence of the necessity of discouraging travel of Americans in Europe at this time was given in cable advices received by the State Department from Switzerland stating that due to the scarcity of coal in that country only a few trains are being operated and that the food situation is becoming very serious there. There is a great lack of food material and prices as a result are very high.

MAXIMUM PRICES ANNOUNCED FOR HARD AND SALMON BRICKS PURCHASED FOR GOVERNMENT

TENTATIVE SCHEDULE BY DISTRICTS

*Rates F. O. B. Trucks or Cars at
Plants — Committee Also Fixes
Prices for Gypsum Wall Board
and Plaster Board.*

At a meeting of the Price Fixing Committee, held on Thursday, February 27, 1919, the following maximum prices were fixed to cover Government purchases of brick made at tentative prices—the prices named are per thousand f. o. b. trucks or cars at plant; an additional charge of \$2 per thousand to be allowed where brick must be trucked or loaded on cars at nearest railroad siding outside plant; the prices are based upon not less than 75 per cent hard-burned brick nor more than 25 per cent light-burned or salmon brick:

District	Hard	Salmon
District No. 1. New England States and New York State north of Albany and East of Mechanicsville:		
Hard burned	17.50	
Light burned or salmon	15.50	
Except Duffney Brick Co., Mechanicsville, N. Y.:		
Hard burned	12.50	
Light burned or salmon	10.50	
District No. 3. State of New Jersey north of Trenton:		
Hard burned	16.50	
Light burned or salmon	14.50	
Long Island, N. Y.:		
Hard burned	13.50	
Light burned or salmon	11.50	
District No. 5. States of Virginia and North Carolina east of Asheville:		
	Hard	Salmon
Adams-Payne & Gleaves, Roanoke, Va.	\$12.00	\$10.00
Asheville Brick & Tile Co., Fletchers, N. C.	12.50	15.00
Yadkin Brick Yard, New London, N. C.	12.50	10.50
Adams Bros., Payne Co., Lynchburg, Va.	15.00	13.00
Nansemond Brick Corp., Norfolk, Va.	16.00	14.00
Cherokee Brick Co., Raleigh, N. C.	11.00	9.00
Fulton Brick Works, Richmond, Va.	14.50	12.50
Lewis Larson, Suffolk, Va. (Soroco Brick Co.)	15.00	13.00
District No. 6. States of Tennessee, North Carolina, west of and including Asheville, South Carolina, Georgia, Florida, and Alabama:		
W. G. Bush & Co., Nashville, Tenn.	\$10.50	\$8.50
Dolores Brick Co., Moline, Fla.	10.50	8.50
Shepherds Bros., Columbus, Ga.	10.50	8.50
Bickerstaff Brick Co., Columbus, Ga.	11.00	9.00
Georgia-Carolina Brick Co., Augusta, Ga.	11.50	9.50
Geo. O. Berry, Columbus, Ga.	12.50	10.50
Pee Dee Brick & Tile Co., Marion, S. C.	12.50	10.50
Standard Brick Co., Macon, Ga.	12.50	10.50

Bibb Brick Co., Macon, Ga.	Hard.	Salmon.	\$12.50	\$10.50
Cherokee Brick Co., Macon, Ga.			12.50	10.50
Excelsior Brick Co., Montgomery, Ala.			13.00	11.00
Guignard Brick Works, Columbia, S. C.			13.00	11.00
Carolina Brick Co., Kingston, N. C.			15.00	13.00
Chatahoocbe Brick Co., Atlanta, Ga.			15.00	13.00
Birmingham Clay Products Co., Birmingham, Ala.			18.00	18.00
Southern Clay Mfg. Co., Birmingham, Ala.			18.00	18.00
District No. 8. State of Pennsylvania, west of Harrisburg (including Metropolitan Brick Co., Canton, Ohio):				
Hard burned			16.00	
Except Yingling-Martin Brick Co., Pittsburgh, Pa.			18.42	
Hard burned			18.42	
District No. 9. States of Ohio, Michigan, West Virginia, and Eastern Kentucky:				
Hard burned			16.00	
Light burned or salmon			14.00	
Except Geo. H. Clippert & Son Brick Co., Detroit, Mich.			14.50	
Hard burned			14.50	
Light burned or salmon			12.50	
District No. 10. States of Illinois, Indiana, Western Kentucky, and Southern Wisconsin, including Madison:				
Hard burned			15.50	
Light burned or salmon			13.50	
District No. 12. States of Mississippi, Louisiana, Arkansas, Kansas, and Texas, except El Paso County:				
Choctaw Brick & Gas Co., Mansfield, Ark.			15.00	
Hard burned			15.00	
Light burned or salmon			13.00	
Coffeyville Vitrified Brick & Tile Co., Coffeyville, Kans.			12.00	
Hard burned			12.00	
Light burned or salmon			10.00	
District No. 14. States of California, Nevada, Arizona, New Mexico, and El Paso County, Tex.:				
Hard burned			14.00	
Light burned or salmon			12.00	
District No. 16. States of Missouri, Iowa, Nebraska, and Oklahoma:				
Hard burned			16.50	
Light burned or salmon			14.50	
District No. 18. Chicago district:				
Hard burned			11.00	
Light burned or salmon			9.00	
Sand lime brick			14.50	

Gypsum Wall and Plaster Board.

At a meeting of the Price Fixing Committee held on Wednesday, February 26, 1919, the following maximum prices were fixed to cover Government purchases of gypsum wall board and gypsum plaster board made at the tentative prices, the prices to be f. o. b. cars at the plants of the companies named per 1,000 square feet:

	Per M. Sq. Ft.
Gypsum wall board, 3/8 inch thick, 32 and 48 inches wide, of varying lengths.	
Bestwall Manufacturing Co., Chicago, Ill.	\$22.00
Buttonlath Manufacturing Co., Los Angeles, Cal.	23.00
Schumacher Wall Board Co., Los Angeles, Cal.	23.00
United States Gypsum Co., Chicago, Ill.	22.00
Gypsum plaster board, 3/8 inch thick, 32 and 36 inches wide, of varying lengths.	
The American Cement Plaster Co., Chicago, Ill.	18.50
J. P. Duffy Co., Brooklyn, N. Y.	21.00
Hercules Plaster Board Co., Hampton, Va.	28.00
Kelley Plaster & Plaster Board Co., New York, N. Y.	21.00
J. B. King & Co., New York, N. Y.	20.00
The New Jersey Adamant Manufacturing Co., East Newark, N. J.	21.50
Plymouth Gypsum Co., Fort Dodge, Iowa	23.00
M. A. Reeb Corporation, Buffalo, N. Y.	19.00
Rock Plaster Manufacturing Co., New York, N. Y.	22.00
United States Gypsum Co., Chicago, Ill.	18.00

The price for 3/8-inch wall board and plaster board is \$1 per 1,000 square feet

Reciprocity and Commercial Treaties Subject of Tariff Commission Report

Surveys America's Experiences Covering All Cases Since 1854 and Including Those of Other Nations— Recommends that U. S. Adopt Policy of "Equity of Treatment"

The United States Tariff Commission issues the following:

The Tariff Commission announces for early distribution an important report on Reciprocity and Commercial Treaties, which, in view of the increased interest in commercial policies and in treaty methods stimulated by the war conditions and by the peace conference discussions, should prove timely. The report is divided into three main sections, dealing respectively with the reciprocity experiences of the United States, the policies and practices of this country in respect to commercial treaties, and in particular, the use of the most-favored-nation clause; and the tariff systems and bargaining methods followed by the principal European countries.

All Cases Surveyed.

The survey of American reciprocity experiences covers all the cases in which reciprocity between this and other countries was established. Particular attention is paid to the reciprocity treaties of 1854 with Canada and 1875 with Hawaii, the reciprocity agreements concluded under the tariff acts of 1890 and 1897 with a number of Latin-American and European countries; the reciprocity treaty of 1902 with Cuba; the arrangement of 1904 whereby Brazil grants preferential tariff treatment on certain American products, and especially wheat flour; and the unsuccessful attempt in 1910-11 to establish reciprocity relations with Canada. For each of these a thorough legislative and diplomatic record is given. Comprehensive statistical charts assist in the study of the effects of the several arrangements on the commerce of the United States. The demonstration, with the aid of elaborate price charts, that the reduction in the Cuban sugar duties has operated to reduce the American market price of raw sugar, and the attempt to appraise the value to American exporters of the existing Brazilian preferential on American products are among the subjects of special interest in these studies. This part of the report contains in addition a critical analysis of the bargaining features of all American tariff laws since 1890.

Study of American Policy.

The study of American policy and practice in regard to commercial treaties deals mainly with the use of the most-favored-nation clause. This section includes a historical record of American diplomatic and judicial practice in re-

gard to the clause, an analysis of the various forms in which this clause appears, a comparison of the European and the American theory and practice in regard to its use and interpretation, and an analysis of the relation of most-favored-nation treaties to the practice of making special reciprocity agreements. The recent denunciation by Great Britain, France, Italy, and Russia of all of their most-favored-nation treaties and their reported intention to abandon the historical European practice in regard to the interpretation of the most-favored-nation clause makes this study of immediate interest.

The report concludes with a historical and critical account of the commercial policies and tariff systems of continental Europe, special chapters being devoted to the tariff policies and systems of Germany, France, and Russia.

Statement of Recommendations.

The commission introduces the report with a statement of its recommendation with regard to the policy now desirable for the United States. The arguments for and against the practice of making special reciprocity arrangements are summarized, and the recommendation is made that the United States follow the policy of equality of treatment in its commercial and tariff policy. "Equality of treatment," the commission says, "should mean that the United States treat all countries on the same terms, and in turn require equal treatment from every other country. * * * Each country—the United States as well as others—should be left free to enact such measures as it deems expedient for its own welfare. But the measures adopted, whatever they be, should be carried out with the same terms and the same treatment for all nations." In order to prevent unequal treatment of American commerce by foreign countries the Tariff Commission recommends the enactment by Congress of penalty duties to be imposed at the discretion of the President on the products of countries which discriminate against the United States.

FOOD LICENSE REVOKED.

Illinois Grain Operator Accused of Violating Regulations.

For taking excessive profits on wheat from farmers and failing to make refunds to them in accordance with Food Administration requirements, Roy A. Ware, of Hillsboro, Ill., has been compelled to stop his business as a retailer and warehouse operator in wheat and other grains. Ware is doing business under the name of Ware Brothers, but his brother, Frank S. Ware, who conducts a business of his own at Butler, Ill., is a partner in name only, and is not implicated in this affair.

After a hearing before the representative of the United States Food Administration Grain Corporation for the district, Roy Ware's Food Administration license was revoked beginning March 1, and as a result he will be unable to continue his grain business.

less than the price for 3/8-inch wall board and plaster board.

TARIFF COMMISSION CHAIRMAN CALLED TO PARIS BY PRESIDENT

Dr. Taussig to Take Part in the Readjustment of Commercial Treaties.

Dr. F. W. Taussig, chairman of the United States Tariff Commission, has been directed by the President to proceed to Paris for the purpose of taking part in the readjustment of commercial treaties and similar problems. He will leave for Europe at once.

The tariff commission was authorized by Congress to investigate the tariff relations between the United States and foreign countries, commercial treaties, preferential provisions, economic alliances, and the effect of export bounties and preferential transportation rates. For two years it has studied in detail commercial treaties, reciprocity and preferential arrangements, bargaining tariffs, and colonial tariff systems. A full and complete report covering over 500 pages on "Reciprocity and Commercial Treaties" is about to be published. This report includes a consideration of all the reciprocity experiences of the United States, of the most-favored-nation clause in commercial treaties, and the bargaining tariff systems of leading European countries, and in preliminary form, together with much information on other subjects in the possession of the tariff commission, has been made available at the peace conference.

TAX EXEMPTION OF PERSONS MARRIED DURING YEAR 1918

Collectors of internal revenue are receiving numerous inquiries as to the method of determining the personal exemptions to which taxpayers are entitled as based on the marital status and the number of dependents during a portion of the taxable year. Referring to the \$1,000 exemption allowed single persons and the \$2,000 allowed married persons and heads of families, plus the \$200 allowance for each dependent, the new return forms contain this statement, "If you were entitled to any of the foregoing exemptions during a portion of the year only, you may claim as many twelfths of the exemptions stated as there are months in such part of the year. Any part of the month may be counted as a full month."

For example, the taxpayer whose wife died on June 15 is entitled to an exemption of \$1,500, since he was married for one-half of the year. The taxpayer, who on October 10 married a widow with one dependent child, is entitled to an exemption of \$1,000 for himself and an additional \$250 for his wife and \$50 for the child, a total of \$1,300.

Under the 1917 act the marital status of the taxpayer as of December 31, 1917, determined the amount of exemptions allowed. A widower whose wife died December 1 was allowed only the \$1,000 exemption granted a single man. A bachelor who wedded December 1 was allowed the \$2,000 exemption granted a married man.

SCHEDULE FOR RETURN OF DIVISIONS - OVERSEAS, ISSUED BY GENERAL STAFF

The statistics branch, General Staff, War Department, has issued the following:

SCHEDULE OF RETURN FOR DIVISIONS OVERSEAS.

Months and order in which divisions are to return according to schedule of February 24, 1919. A few scattered units of the divisions not scheduled have already sailed or have been placed in priority for early return.

In addition to the divisions listed the

following have sailed, with the exception of a few units which are on priority:

- Divisions not skeletonized:
- 8 (Small detachment only.)
 - 40 (Depot Division.)
 - 41 (Depot Division.)
 - 83 (Depot Division.)
 - 87 (Service of Supply Labor Division.)
 - 92 (Combat Division, colored.)
- Skeletonized divisions:
- 31
 - 34
 - 38
 - 39 (Depot Division.)
 - 70 (Depot Division.)
 - 84
 - 86

Month of return.	Division.	Source of original division.	Months in A. E. F.	Estimated strength Feb. 14.
March.....	27	New York.....	10	23,062
Do.....	30	Tennessee, North Carolina, South Carolina, District of Columbia.....	9	19,500
Do.....	85	Michigan, Wisconsin.....	7	(1)
Do.....	37	Ohio.....	8	15,718
Do.....	91	Washington, Oregon, California, Idaho, Nevada, Montana, Wyoming, Utah, and Alaska.....	7	23,340
April.....	26	New England States.....	17	20,612
Do.....	77	New York City.....	11	24,953
Do.....	82	Georgia, Alabama, Tennessee.....	10	20,694
Do.....	35	Missouri, Kansas.....	10	24,536
Do.....	42	Country at large.....	16	22,505
May.....	32	Michigan, Wisconsin.....	13	23,052
Do.....	28	Pennsylvania.....	10	25,816
Do.....	33	Illinois.....	9	23,921
Do.....	80	Virginia, West Virginia, Pennsylvania.....	9	23,937
Do.....	78	New York, New Jersey, Delaware.....	9	24,915
June.....	89	Kansas, Missouri, South Dakota, Nebraska, Colorado, New Mexico, Arizona.....	9	22,294
Do.....	90	Texas, Oklahoma.....	8	1,355
Do.....	29	New Jersey, Delaware, Virginia, Maryland, District of Columbia.....	8	23,259
Do.....	79	Pennsylvania, Maryland, District of Columbia.....	8	17,551
Not scheduled.....	1	Country at large.....	20	24,194
Do.....	2	.....do.....	18	28,388
Do.....	3	.....do.....	12	26,561
Do.....	4	.....do.....	10	22,757
Do.....	5	.....do.....	12	17,640
Do.....	6	.....do.....	10	22,856
Do.....	7	.....do.....	7	13,183
Do.....	36	Texas, Oklahoma.....	7	24,232
Do.....	81	North Carolina, South Carolina, Florida, and Porto Rico.....	7	21,038
Do.....	88	North Dakota, Minnesota, Iowa, Illinois.....	7	19,558

¹ Depot Division.

Official Communique On Peace Conference

The following official communique was issued at Paris March 3:

Representatives of the powers with special interests met this afternoon at 3.30 at the Quai d'Orsay to decide upon their representation on the economic and the financial commission.

CONDENSED MILK LICENSES.

Consul General Robert P. Skinner, at London, cables as follows:

Food controller proposes to remove control and discontinue distribution of condensed milk after April allotment. April allotment will be released on March 25. Licenses will be issued to importers and manufacturers who apply to ministry, permitting them to purchase condensed milk abroad for shipment to this country subject to certain conditions as to date of arrival.

GOVERNORS AND MAYORS ISSUE - VICTORY LIBERTY LOAN APPEAL

The following resolution was unanimously adopted at the conference of governors and mayors, Washington, D. C., March 4, 1919:

Whereas we, the governors and mayors of many of the States and principal cities of the United States, in conference assembled at the White House, Washington, D. C., believe that our Nation is on the eve of a phenomenal business and industrial expansion; and

Whereas we are convinced that an immediate common purpose to which we should bend our efforts is the overwhelming success of the Victory Liberty loan; therefore,

Be it resolved, That we earnestly urge all citizens of this country to look upon the success of the Victory Liberty loan as the most patriotic and essential concern of the moment; that they begin at once to prepare for making subscriptions as large as their finances and their credit will permit, and that each one do his part to insure an oversubscription such as will command the admiration of the world for the people of the United States.

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RATES BY MAIL.

	One year-----	\$5.00
	Six months-----	3.00
Daily--	One year, postage prepaid to foreign countries-----	8.00
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	Back numbers and extra copies-----	.05
	each-----	

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POSTMASTER GENERAL UPHELD IN FIXING TELEPHONE RATES

The Post Office Department authorizes the following:

The Post Office Department has just received a telegram announcing a decision by the Louisiana Supreme Court in the case brought in that State to test the power of the Postmaster General to fix intrastate telephone rates. The court decides in favor of the Government on all of the points relied upon by the Post Office Department.

The court refuses the injunction asked for on the following grounds:

First. That the United States is a party in interest and can not be sued without its consent.

Second. That the President under his powers as commander in chief took over the property as a war measure, and the courts can not interfere with his control.

Third. That the fixing of rates was an act of discretion, not a ministerial act.

Fourth. That the constitution of Louisiana creating the railroad commission, gave it no authority or control over the operation of a utility controlled and operated by the Government.

Point Disposed Of.

The point which has been relied upon by the State utilities commissions throughout the country in resisting the fixing of rates by the Postmaster General was that the Federal law preserved to the States that power as a police regulation. This decision squarely disposes of that point. In this respect the Post Office Department has uniformly contended that the sections of the constitutions and laws creating the utilities commissions in all of the States limited their rate-making power to persons and corporations operating the wires and had no relation to Government operation, and, therefore, there was no police regulation of the States that the Postmaster General impinged upon in fixing intrastate rates under Government control.

There are many suits of this character now pending in the Federal and State courts, but this is the first decision handed down from the supreme court of a State.

Flying Field Fatalities In Week Ended Feb. 20

Following is a statement of fatalities which occurred in flying fields, camps, etc., in the United States during the week ended February 20, 1919:

Place at which fatality occurred:	Number of fatalities.
Barron Field, Everman, Tex.-----	1
Carlstrom Field, Arcadia, Fla.-----	1
March Field, Riverside, Cal.-----	1
Park Field, Millington, Tenn.-----	1
Total-----	4

LETTER OF SECRETARY BAKER ON TESTIMONY BY OFFICERS

Publication of the following letter is authorized by the Secretary of War:

Honorable N. J. GOULD,

House of Representatives.

DEAR SIR: I have your letter of March 3, calling my attention to reports with regard to contemplated action by the War Department in the matter of assignments and details in the office of the Judge Advocate General.

Many officers of the War Department have during the present session appeared and testified before committees of the Senate and the House of Representatives. No one of them has ever been disciplined or even questioned with regard to the testimony given by him. Obviously, however, the fact of the appearance of such an officer before a committee can not be permitted to immobilize the Army by disabling the Secretary of War from making such details as seem to him in the interest of the service. The duty of the Secretary of War is so to detail men in the Military Establishment as to secure the best service for the country. That I shall do to the best of my ability in the pending case.

In accordance with your request, I am handing a copy of this letter to the representatives of the newspapers for their use if they deem the matter of sufficient public interest.

Very truly, yours,

NEWTON D. BAKER,
Secretary of War.

LONG BEACH AND WEST BADEN HOSPITALS TO BE ABANDONED

The War Department authorizes the following statement from the office of the Surgeon General:

Army general hospitals at Long Beach, Long Island, N. Y., and West Baden, Ind., are to be abandoned in the very near future.

The commanding officer of General Hospital No. 39 at Long Beach, N. Y., has been directed to transfer all patients and to dispose of personnel as rapidly as possible in order that salvage and restoration proceedings may begin March 15. General Hospital No. 35 at West Baden will be abandoned on June 30 at the expiration of the present lease, and no patients will be sent there after May 1.

COLLECTOR ROPER WARNS ALL TO MAKE INCOME-TAX RETURNS

"Duty Rests Solely with Each Individual and Corporation Liable Under the Law."

The Bureau of Internal Revenue issues the following:

A person who waits for an income-tax man to pull his door bell or his coat tails may find himself a delinquent subject to severe penalties is the warning sounded to-day by the Internal Revenue Bureau officials. The duty of getting the payments and the returns in by March 15 lies solely with each individual and corporation liable under the law.

No Time to Canvass.

"The bureau has sent every man it can spare directly to the people to aid in an advisory capacity," said Commissioner Roper. "But our men have no time to canvass people at work or in their homes. Every person liable to a tax or a return must take the initiative in performing the duties required by the revenue law. If he needs information, blank forms, or advice, he should seek an income-tax officer."

"The big thing now in income tax is to get the first payments in between now and March 15. That is the due date, under the new law. Frankly speaking, the Government needs the money to meet its obligations falling due on that date."

"The returns of 1918 income are due at the same time. Either a complete return showing the true tax, or a tentative return of the estimated tax, must accompany each and every payment made between now and March 15."

The Tentative Return.

"The tentative return of estimated tax is a relief measure adopted by the bureau for taxpayers who can not complete their full returns on time. A taxpayer who needs additional time for making a return can not be relieved of the payment of the tax due, or the estimated tax due. But, on making the required payment between now and March 15, the taxpayer can secure further time up to 45 days in which to file the complete return."

"The bureau in this way meets the convenience of taxpayers who are pressed for time, but it can not relieve them of the requirement that their taxes due on March 15 must be paid between now and the due date."

Payment in Full Urged.

"It is urged that every taxpayer who can do so make payment in full when filing his return. This method will greatly aid the revenue offices and relieve the taxpayer of the necessity of guarding against oversight on future installment dates."

"In each case where payment in full is not made, the first payment must be at least one-fourth of the total tax due, or at least one-fourth of the estimated tax due. No matter which of these methods is used in paying taxes due March 15, the payment must actually be in the collector's office by the due date, accompanied by a return."

Help the Victory Liberty Loan.

MODIFICATION OF BRITISH PROHIBITION ON DYESTUFFS

Consul General Robert P. Skinner, at London, cables as follows:

With regard to the restriction against the importation of dyestuffs into the United Kingdom (described in THE OFFICIAL U. S. BULLETIN of Mar. 4) the British Board of Trade has given notice that the prohibition will be administered by a trade and licensing committee consisting of an equal number of representatives of dye-manufacturing and dye-using industries. For the present general licenses will be granted for the importation of all dyestuffs and other products covered by the prohibition that are of bona fide French, American, or Swiss origin, and it will not be necessary at present to obtain licenses in respect of individual consignments proceeding from these countries. Any communication regarding the prohibition should be addressed to the Secretary, Dye Department, Board of Trade, 7, Whitehall Gardens, London. The commission will advise as to the colors and intermediates the manufacture of which should be especially encouraged in this country and the order of their importance. As the domestic manufacture develops the above-described general license will be modified, and only such colors and intermediates will be allowed to be imported as are deemed to be essential.

Army Not Buying Water In Foods Sold By Pound

The War Department authorizes the following statement from the Office of the Director of Purchase and Storage:

Careful work by the Inspection Branch of the Subsistence Division is saving the Army considerable sums in making sure that the Army does not buy too much water in foodstuffs sold by the pound. The money involved in a large soap contract has just been reduced 7.7 per cent on account of excess moisture. A number of cars of prunes were also rejected for having too high water content. When the prunes are not sufficiently dried not only is the cost greater because of the excess weight, but the prunes are more likely to spoil. Cheese is also being watched for water content. Samples of cheese for the Army recently received by the Subsistence Division are the reasons for these later investigations.

Export Trade Papers Filed with Commission

The following export organizations have filed with the Federal Trade Commission, Export Division, the papers described below under the provisions of the Webb export trade law:

American Export Lumber Corporation, Wilmington, Del. (First Report, Certificate of Incorporation and By-Laws.)
National Trading Co., 460 Montgomery Street, San Francisco, Cal. (Filed 1919 report.)

71-19-2

Export Conservation List As of March 1 Is Announced By the War Trade Board

The War Trade Board announces, in a new ruling (W. T. B. R. 620), that the Export Conservation List as of March 1, 1919, is as follows (attention is called to the fact that individual licenses are no longer required for shipment of unexposed moving-picture film to Canada and Newfoundland):

- *Ammunition, X-2.
- *Cartridges and shells, loaded and unloaded, X-2.
- *Shot, in bulk, X-2.
- Cinchona bark and products.
- *Coal.
- *Coke.
- *Explosives, X-2.
- Films, moving-picture, as follows:
 - *Unexposed, X-20.
 - *Exposed but undeveloped.
 - *Exposed and developed, X-20 or X-30.
- *Firearms, all types, X-2.
- Flour, wheat.
- Gold, manufactured (except dental), and articles containing more than 45 per cent of fine gold in value, Form X-20.

Grains, wheat, except seed wheat.
Jewelry, containing more than 45 per cent of fine gold in value, X-20.

- Lard.
- Lard, neutral.
- Lard products, as follows:
 - Bacon.
 - Barreled and mess pork.
 - Coarse hog bellies.
 - Canned pork.
 - Flatbacks.
 - Fresh pork.
 - Hams.
 - Pickled pork, except ears, snouts, lips, tails, jowls, heads, and back straps.
- Shoulders.
- Spareribs.
- Stag bellies.

Quinine and its compounds.

- Quinine salts.
- Seeds, red clover.
- *Individual licenses not required to Canada and Newfoundland. Shipment of these commodities to those destinations may be made under special export license RAC-63.
- Where shipments of grain are made for seed purposes, shippers are cautioned to state that fact on the shipping papers.

REQUEST TO PUBLICATIONS COOPERATING IN VICTORY LIBERTY LOAN CAMPAIGN

Publications cooperating in the Victory Liberty Loan campaign can be of material assistance by voluntarily publishing regularly some such invitation as the following:

Watch the Stock Peddlers

READERS: Get the names and addresses of all persons and companies offering you speculative, doubtful stocks and securities, particularly if in exchange for your Liberty bonds and War Savings Stamps, with copies of their "literature." Mail them promptly for investigation to the

Federal Trade Commission,
Washington, D. C.

HELP THE VICTORY LIBERTY LOAN.

Upon receipt of such information the Federal Trade Commission will call for full reports in proper cases. The Federal Trade Commission Act provides a penalty of a fine and (or) imprisonment for those who fall or falsely report to the Commission. It may make public so much of the information obtained as may be in the public interest and it can prevent unfair methods of competition and misrepresentations in commerce.

HONDURAN PEACE DELEGATE.

The Department of State has been advised by the Government of Honduras that Mr. Bouilla, the special envoy of Honduras to Washington, will be the Honduran representative at the peace conference.

TAX EXEMPTION IN CASES OF PER DIEM EXPENSE ALLOWANCE

Salesmen and other employees receiving a per diem allowance in addition to their regular salaries are required to make a report of such allowance in their income-tax returns, according to regulations issued by the Bureau of Internal Revenue.

Living expenses are not allowable deductions even though incurred in carrying on a business. Amounts paid for board and lodging by persons who travel in the course of their employment are their living expenses.

Any excess of a per diem allowance over living expenses is taxable income.

A salesman who has to pay for the use of a sample room is entitled to deduct such payment as a business expense, and any traveling man is entitled to deduct railroad fares paid by him in carrying on his occupation.

FREIGHT FROM U. S. TO SPAIN.

Rates Fixed By Royal Decree When Embarked In Spanish Ships.

Consul General C. B. Hurst, at Barcelona, reports:

By a royal order, published December 23, the rates for freight embarked in the United States in Spanish vessels is fixed, from the 1st to the 30th of January, 1919, at 330 pesetas (about \$59.40) per metric ton when destined for Spanish Cantabrian and Atlantic ports, and 357.50 pesetas (about \$64.35) when consigned to Spanish Mediterranean ports.

These freight rates will be revised monthly by the ministry of supplies, and modified, if necessary, according to international quotations.

Payment will be made in pesetas at fixed rate and the "Comite de Trafico Maritimo" will transmit these dispositions to the "Asociaciones de Navieros" for their strict fulfillment and arrange with these associations for the settlement of all claims in connection with the liquidation of freight.

COLLEGES ASKED TO FURNISH LETTERS AND OTHER RECORDS OF FLIERS KILLED IN BATTLE

On February 1, 1919, the Director of Military Aeronautics sent the following letter to the presidents of all universities and colleges in this country:

The Director of Military Aeronautics asks your cooperation in the following matter, which is important to the air service of the country and which may be of yet more intimate concern to the locality and to the institution with which you are associated.

This office is making every effort to assemble the personal stories of the men who have been with the air service overseas. It seems not unlikely that the better part of each story is contained in letters to friends and relatives at home. Letters from some of our aviators have already appeared in book form and in the magazines, and from time to time college publications have had occasion to print appreciations of fliers killed in combat.

Such informal records may supply information of historical value to be had from no other source—information which should find a place in the written history of the country.

The Director of Military Aeronautics therefore makes this request: That, with the full sanction of those most concerned, this office be furnished with copies of such letters, or excerpts from them, and likewise with copies of any of your student or alumni publications that have contained articles pertinent to this subject. It would be gratifying, also, if you would interest your townspeople in this matter, and would obtain the cooperation of the local press. Whatever you can do to further the assembling of this data—and with reasonable haste, that nothing may be lost—will be deeply appreciated here.

Communications in reply should be addressed:

Director of Military Aeronautics
6th Street & Missouri Avenue
Washington, D. C.
Aeronautical Information Branch

Additional Japanese Post Offices in China

OFFICE OF SECOND ASSISTANT
POSTMASTER GENERAL
Washington, March 3, 1919.

The postal administration of Japan has advised this department that the Japanese post offices at Tsinan, Tsingtau, and Weihien, in the Province of Shantung, China, are open for international parcel-post service.

Consequently parcels addressed for delivery at the above-mentioned offices may be accepted for mailing, subject to the rate and conditions applicable to parcels for Japan.

Section 178, on page 153, of the Postal Guide for July, 1918, is modified accordingly.

Postmasters will please cause due notice of the foregoing to be taken at their offices.

OTTO PRAEGER,
Second Asst. Postmaster General.

List of Transports and Army Units Sailing From France for United States

The War Department authorizes publication of the following information:

The transport *Espagne* sailed from Le Havre March 2 and is due to arrive at New York about March 14 with the following troops:

Casual Company No. 1906, Houston, Tex., 1 officer, 66 men.
Casual Company No. 1952, Massachusetts, 1 officer, 48 men.
Casual Company No. 1997, New York, 1 officer, 13 men.
Company No. 106, Transportation Corps, complete, and medical detachment, Camp Meade, 7 officers, 197 men.
Transportation Corps Casual Company No. 5, Camp Meade, 2 officers, 134 men.
Detachment Base Hospital No. 30, California, 1 officer, 28 nurses, 2 civilians.
Four casual officers classified as follows: Medical, 2; engineers, 1; chaplain, 1.
Other casuals, 29 civilians.

The transport *Patria* sailed from Marseille March 2, and is due to arrive at New York about March 14 with the following troops:

304th Brigade, Tank Corps, complete, 65 officers, 1,456 men, as follows: Camp Custer, 1 officer, 149 men; Camp Devens, 1 officer, 134 men; Camp Dix, 1 officer, 212 men; Camp Dodge, 1 officer, 104 men; Camp Funston, 1 officer, 54 men; Camp Grant, 1 officer, 96 men; Camp Jackson, 1 officer, 88 men; Camp Lee, 1 officer, 33 men; Camp Meade, 1 officer, 42 men; Camp Pike, 1 officer, 56 men; Camp Sherman, 1 officer, 50 men; Camp Taylor, 1 officer, 111 men; Camp Merritt, 53 officers, 327 men.
Casual companies as follows: No. 1902, Louisiana, 2 officers, 83 men; No. 1905, Texas, 1 officer, 103 men; No. 1909, Arkansas, 1 officer, 96 men; No. 1912, New York, 2 officers, 105 men; No. 1913, North Dakota, 1 officer, 53 men; No. 1014, South Dakota, 1 officer, 70 men.
Sixty-seven casual officers classified as follows: Air Service, 34; Infantry, 8; Field Artillery, 6; Medicap Corps, 4; Signal, 3; Inspector General, 1; Engineers, 4; Tank Corps, 2; Veterinary Corps, 2; chaplains, 2; Dental, 1.
Other casuals, 4 civilians.

The transport *Panaman* sailed from Bordeaux March 2 and is due to arrive at New York March 15 with the following troops:

Forty-ninth Regiment, Coast Artillery Corps, Field and Staff, Headquarters company, Supply company, Ordnance and Medical Detachments, Batteries A, B, C, D, E, and F, 36 officers, 1,190 men, as follows: Camp Grant, 18 officers, 229 men; Regular Army, 2 officers, 164 men; Camp Funston, 1 officer, 37 men; Camp Kearney, 2 officers, 80 men; Camp Bowie, 1 officer, 35 men; Camp Lewis, 3 officers, 124 men; Fort Logan, 2 officers, 112 men; Camp Upton, 2 officers, 136 men; Camp Meade, 1 officer, 42 men; Camp Pike, 1 officer, 64 men; Camp Dix, 1 officer, 44 men; Camp Devens, 1 officer, 62 men; Camp Greenleaf, 1 officer, 61 men.

Following detachments of 72d Regiment, Coast Artillery Corps, 10 officers and 605 men, as follows: Camp Sherman, 1 officer, 46 men; Camp Upton, 1 officer, 58 men; Camp Pike, 1 officer, 91 men; Camp Bowie, 1 officer, 97 men; Camp Devens, 5 officers, 249 men; Regular Army, 1 officer, 64 men.

Fifth Corps Artillery Park, 6 officers, 304 men, as follows: Camp Upton, 4 officers, 103 men; Camp Sherman, 2 officers, 170 men; Camp Travis, 1 officer, 31 men.
Other casuals, 2 civilians. Also 6 naval enlisted men.

The transport *Calamarc* sailed from Bordeaux March 2 and is due to arrive at New York March 14 with the following troops:

Bordeaux convalescent detachments, Nos. 152, 153, and 159, 15 officers, 10 nurses.
Detachment Casual Company No. 43, New York, 1 officer, 82 men.
Detachment Casual Company No. 43, Ohio, 1 officer, 88 men.
Casual Company No. 44, Illinois, 2 officers, 113 men.

Casual Company No. 45, Massachusetts, 2 officers, 134 men.
Casual Company No. 46, Regular Army, 2 officers, 129 men.

Bordeaux special Casual Company No. 43, New York, 1 officer, 27 men.

Twenty-sixth Engineers, Headquarters detachment, Headquarters First Battalion, Second Battalion, Medical detachment, Companies A, B, C, D, E, and F, 16 officers, 344 men, Camp Dix.

Headquarters Detachment, 31st Brigade, Coast Artillery Corps, Camp Hancock, 2 officers, 54 men.

Detachment 348th Infantry, Regular Army, 1 officer, 21 men.

Medical detachment for duty, 4 men.

Five casual officers, classified as follows: Quartermaster, 1; Infantry, 1; Medical, 2; Ordnance, 1.

Other casuals, 3 civilians; included in the foregoing are sick and wounded, as follows: Tubercular, 3 nurses; tubercular observations, 1 nurse; others requiring no special attention, 15 officers, 6 nurses. Also, 3 naval officers.

On the transport *Isolan*, 210th Trench Mortar Battery listed therein should read 310th Trench Mortar Battery.

LIST OF LICENSES ISSUED TO FLY CIVILIAN AIRCRAFT

Licenses to fly civilian aircraft issued by the Joint Army and Navy Board on Aeronautic Cognizance, up to and including February 24, 1919, are as follows:

301. Marjorie Stinson, 122 King Avenue, San Antonio, Tex.
302. Theodore Hedlund, Boston, Mass.
303. Louis Gertson, Chicago, Ill.
304. Baxter H. Adams, Henlerson, Ky.
305. David Grogg, Brookline, Mass.
306. Edwin K. Jaquith, Atlantic City, N. J.
307. Curtiss Flying Station, Atlantic City, N. J.
308. Walter Puck, San Francisco, Cal.
309. Leon Richardson, Washington, D. C.
310. W. H. Fitzpatrick, Jr., Buffalo, N. Y.
311. Walter T. Varney, San Francisco, Cal.
312. Clarke C. Minter, Washington, D. C.
313. W. E. Nightingale, Nantasket, Mass.
314. J. Riley, Caro, Mich.
320. Harry B. Crewdson, Chicago, Ill.
321. Warren L. Baker, Providence, R. I.
322. Allen P. Bourden, East Greenwich, R. I.
323. John O'Mara, Jr., Brooklyn, N. Y.
324. Ed R. Hutchison, Elmira, N. Y.
326. Curtiss Aeroplane & Motor Corporation, New York, N. Y.
327. B. H. Kendrick, Atlantic City, N. J.
328. Prof. Rexford C. Gardner, Celoron, N. Y.
330. Frank Bonar, Underwood, Iowa.
331. Charles T. Mills, La Salle, N. Y.
332. America Trans Oceanic Co. (David H. McCulloch), New York, N. Y.
333. Frank Mills, Essington, Pa.
335. Walter W. Raub, Salem, Ohio.
336. A. W. Snyder, Bolling Field, D. C.
337. Howard A. Scholle, New York, N. Y.
338. Melvin W. Hodgdon, Somerville, Mass.

LICENSES RENEWED.

117. The Lawrence Sperry Aircraft Co., Farmingdale, L. I.
176. Dewey Airplane Co., Dewey, Okla.

Transfers of Post Office Inspectors In Charge

The following transfers of post-office inspectors in charge have been announced by the Post Office Department:

James W. Cole from Atlanta, Ga., to Chattanooga, Tenn.

George A. Leonard from Boston to Philadelphia, Pa.

Thomas M. Diskin from Chattanooga, Tenn., to Cincinnati, Ohio.

Robert H. Barclay from Cincinnati, Ohio, to Spokane, Wash.

Charles Riddiford from Spokane, Wash., to Atlanta, Ga.

Ocean Freight Rates from America to Foreign Ports Announced in Schedule Issued by U. S. Shipping Board

The United States Shipping Board announces the following ocean freight rates:

FROM NORTH ATLANTIC PORTS TO SOUTH AFRICA.

The first quotation given below is in each instance for tons of 2,240 of iron and steel, and the second quotation, covering general cargo, is for either tons of 2,240 pounds or 40 cubic feet space at ship's option.

Capetown, \$20, \$27; Algoa Bay, \$20.60, \$27.60; East London, \$21.20, \$28.20; Port Natal, \$21.80, \$28.80; Delagoa Bay, \$22.40, \$29.40; Beira, \$23, \$30.

[Note.—In addition to the rates quoted to Beira there is at present a landing charge of 30 cents a ton. The iron and steel products on which rates are quoted include: Rails and accessories, sheets, bars, angles, plates, nails, tin plate, plain wire, barb wire, hoops, rods, bolts and nuts, horseshoes, axes, trolley poles, staples, shafting, pipe, structural and bridge material, concrete reinforcement, pig iron.]

Other rates quoted for Atlantic and Gulf ports on all cargoes to Africa are: West Africa, main ports, \$25 a ton; North Africa, \$50 a ton. From Atlantic and Gulf ports to Egypt the rate on all cargoes is fixed at \$60 a ton. For pieces or packages in excess of 4,480 pounds the customary heavy-lift scale is to be added in these rates as in all others.

FROM ATLANTIC AND GULF PORTS TO SOUTH AMERICA—ALL CARGOES.

North Brazil.—Para, Maranhao, Ceara, Manos, \$22.50, landed; Natal, \$25, landed; \$22.50, F. F. A. Cabedello, \$27, landed; \$22.50, F. F. A.

Middle Brazil.—Pernambuco, \$27, landed; \$25, F. F. A. Macello, Rio de Janeiro, \$26.50, landed; \$25, F. F. A. Bahia, Victoria, \$27.50, landed, \$25, F. F. A. Santos, \$25, landed.

South Brazil.—Paranagua, \$30, landed; Sao Francisco do Sul, Florianapolis, \$30, landed; \$28, F. F. A., Rio Grande do Sul; \$30, F. F. A., Porto Alegre, Pelotas, \$35, landed.

Uruguay.—Montevideo, \$25.
Argentina.—Buenos Aires, \$25; La Plata, \$27.50; Rosario, Bahia Blanca, \$30; Port Madryn, \$35.

Chile.—Punta Arenas, \$50.
Heavy-lift scale to be added for pieces and packages over 4,480 pounds. Customary port surtax to be added.

SPECIAL RATE ON NITRATE FROM CHILEAN NITRATE PORTS TO NORTH ATLANTIC PORTS.

Seventeen dollars and fifty cents per ton of 2,240 pounds. Loading and discharging at rate of 800 tons per day, Sundays and holidays only excepted, or demurrage rate of \$1 per net registered ton per day.

NORTH ATLANTIC PORTS TO INDIA—ALL CARGOES.

Rates are respectively for cargoes stowing under 40 feet per 100 pounds and cargoes stowing 40 feet and over per—the first quotation representing the rate per 100 pounds and the second the rate per cubic foot:

Karachi, Bombay, Colombo, and Calcutta, \$1; 60 cents.
Madras, Rangoon, \$1.20; 65 cents.

Exceptions made follow: Cartridges, 4 cents per pound (minimum per case 100 pounds); case oil, \$1 per case.

Minimum bill of lading, \$7.50. Parcel receipts, \$1.50 per cubic foot; minimum charge \$3 on shipments valued under \$10. The above rates do not apply on dangerous or hazardous cargo.

ATLANTIC AND GULF PORTS TO RED SEA PORTS—ALL CARGO.

Port Said, Hodeida, Aden, \$40 per ton of 2,240 pounds or 40 cubic feet, ship's option.

NORTH ATLANTIC PORTS TO AUSTRALIA AND NEW ZEALAND.

[Note.—Rates on weight cargo apply per ton of 2,240 pounds. Rates on general cargo apply per ton of 2,240 pounds or 40 cubic feet, at ship's option. Freight must be prepaid.]

Naked weight, \$15; packed weight, \$18; rough general cargo, \$25; fine general cargo, \$30.

NORTH ATLANTIC PORTS TO RUSSIA, ORIENT, ETC.

[Note.—All cargo per ton of 2,240 pounds or 40 cubic feet, at ship's option. Quotations are, respectively, for close weight cargo and all other cargo.]

Japan.—Kobe, Yokohama, \$20, \$25.
China.—Shanghai, Hongkong, \$20; \$25.
Philippine Islands.—Manila, \$20; 25.
Russia.—Vladivostok (all cargo), \$40.
Straits Settlements.—Singapore, \$20; \$25.

French Indo China.—Saigon, \$20; \$25.
Dutch East Indies (all cargo), \$40.

FROM PACIFIC COAST TO FAR EAST.

The quotations given cover all cargo, and are respectively for tons of 2,000 pounds or 40 cubic feet in space.

Japan—\$12; \$14.
China—\$12; \$14.
Vladivostok—\$25; \$25.

NORTH ATLANTIC PORTS TO LIVERPOOL, LONDON, MANCHESTER, HULL, AVONMOUTH, BRISTOL, CARDIFF, GLASGOW, LEITH, BELFAST.

[NOTE.—Commodities not enumerated take rate of \$1 per 100 pounds or 50 cents per cubic foot, ship's option, except dangerous cargo on which special rates will be quoted on application.]

\$1 per 100 pounds—Acetate of lead, acetate of lime, asbestos, asbestos powder, asphalt, ball bearings, extract, binder twine (in bundles), bitumen, blocks (mangle and maple roller), boat oars, boracic acid, borate of lime, borate of soda, borax (refined), butter, canned goods, cardboard, cascara bark, casings (hog), cement, clothes pins, cocoa, coffee, copper ingots, copra (in bags), cooperage stock, cottonseed meal, cottonseed oil, cross ties (pitch pine), deck planks (pitch pine), dowels (hickory), force, fruit (dried), gelatine (in bags), glycerine, gumdrops (in barrels), gunwood heads (in bundles), hair (cattle), handles, handles (tool), hay (in compressed bales), hides (green salted), honey, jute cordage, jute yarn, lead billets, leatherboard, lithophone, logs (not over 20 feet long or 2 tons in weight), lubricating oil, lumber (all kinds), macaroni, malt (in bags), maple sirup, match blocks, milk (powdered, in barrels), mica (ground, in barrels), monel metal, ocher (in barrels), oil cake, paper, paper (printing, in rolls

or bales), peralite pitch, peanuts (in bags, shelled or unshelled), pine blocks, pipe fittings (iron), postum, provisions (ordinary stowage), rags (in bales), rosin, shredded wheat, shuttlecocks, skewers, soap (common), spelter, spokes (oak), spool wood, starch (in bags), stems, strawboard, sirup, tomato ketchup, vitreous clay, wax, white lead, wire netting, wood pulp, wrenches, zinc, zinc ashes, zinc dross, zinc oxide.

[Note.—Insert after drills: Extract (tanning). Insert after butter: Candles.]

\$1 per 100 pounds or 50 cents per cubic foot at ship's option.—Agricultural implements, agricultural tractors, auto trucks, drills (seed), forks (hay and manure), engines (in parts of agricultural tractors), gas engines (not part of tractors), glass (window), harrows, shovels, soap (toilet).

\$1.25 per 100 pounds.—Ammonia, bark and roots (in bales and bags except cascara), hair (goat), hair (hog), hemp, hides (loose dry), hops (in bales), onion sets (in crates), onions (in bags), peppers (in bags), spices (in bags), tula fibre (in bales), turpentine (in barrels).

[Note.—Insert after hides: Istle. Insert after ammonia: Broom root (in bales).]

\$1.50 per 100 pounds.—Acetone, acetic acid, ferro silicon, formaldehyde, methyl-ethylketone, varnish (in bbls.) wood alcohol, wool noils (in compressed bales occupying 100 square feet or less).

\$2 per 100 pounds.—Feathers, mohair (in bales), tobacco (Kings warehouse delivery), wool noils (in uncompressed bales).

\$3.50 per 100 pounds.—Cotton waste.
50 cents per cubic foot.—Blue prints and drawings, books, carbon black, cedar slats, chewing gum, cigarettes, clothing, commercial twine, confectionery, cranberries, crutches, desiccated eggs, scales, sheet music, machines (shaping), matzos (in cases), office equipment (desks, chairs), office equipment (others), paint (noninflammable), paper (garret), paper (gum), pears (green), pencils, personal effects, postal cards, electrical instruments, gelatine (in cases), glassware, liquors, typewriters, wood pulleys, whiskey (in cases).

[Note.—Insert as first commodity: Belting (leather and rubber). Insert after carbon black: Cash registers.]

50 cents per cubic foot or 1 per cent ad valorem.—Clock movements, gloves (surgical).

75 cents per cubic foot or 1 per cent ad valorem.—Drugs, magnetos, needles (machine) optical goods, instruments (surgical), razor blades, thorium, watches.

\$1 per cubic foot.—Furs, celluloid scrap.
\$1 per cubic foot or 1 per cent ad valorem.—Gold beater skins, motion picture films.

\$1 per 100 pounds or 1 per cent ad valorem.—Vanadium.

\$1.25 per 100 pounds or 1 per cent ad valorem.—Leather (all kinds).

1 per cent ad valorem (only quotation).—Saccharine, silver (bars).

\$1 per 100 pounds, or 50 cents per cubic foot, or 1 per cent ad valorem.—Chemicals.

OCEAN FREIGHT RATES FROM UNITED STATES TO FOREIGN PORTS

\$20 per ton weight.—Bars (black) bytes, boiler tubes, bolts and nuts, flour (ground Tripoli), forging, garnet rock (crushed in bags), nails (wire), pig iron, rods (wire, iron, or steel), roofing slate (loose), staples, steel billets, steel (cold rolled in boxes), steel hoops (in coils), steel rails (light, not over 30 feet in length), wire (in coils or bbls.).

[Note.—Insert after roofing slate: Silica (in sacks).]

Special quotations: Apples in barrels, \$3 net bbl.; apples in boxes, 85 cents net box; casks (returned empty) hogsheds, \$3 each; kilderkins, \$1.50 each; firkins, 75 cents each; citrus fruits (in boxes), \$1 per box; corpse, \$1.75 each; oysters in bbl., \$3.25 per barrel.

The following quotations are for seeds: The first figure given is the weight per bushel; the next quotation, the rate per 100 pounds: Alfalfa, 60 lbs., \$1; alsyke, 60 lbs., \$1; asparagus, 40 to 50 lbs., \$1; beans, 60 lbs., \$1; blue grass, 14 lbs., \$1.50; clover, 60 lbs., \$1; cucumber, 30 lbs., \$1.25; flax seed, 56 lbs., \$1; grass seed, 14 lbs., \$1.50; Hungarian, 48 lbs., \$1; lettuce, 40 lbs., \$1.25; meadow-fescue, 24 lbs., \$1.50; millet, 50 lbs., \$1; onion (value about \$100 bu.), 50 lbs., \$1.75; orchard grass, 14 lbs., \$1.50; pumpkin, 25 lbs., \$1.25; radish, 50 lbs., \$1.25; grape, 50 lbs., \$1; red top, 32 lbs., \$1.25; seed peas, 56 lbs., \$1; spinach, 40 lbs., \$1.25; stringless beans, 60 lbs., \$1; sunflower, 30 lbs., \$1.25; sweet corn, 56 lbs., \$1; tares, 48 lbs., \$1; timothy, 45 lbs., \$1; tomato (value about \$80 per bu.), 40 lbs., \$1.75; vetch, 48 lbs., \$1; vic sative, 48 lbs., \$1; watermelon, 40 lbs., \$1.25.

SOUTH ATLANTIC AND GULF PORTS TO EUROPE
SPECIAL RATES ON HIGH-DENSITY COTTON
PER 100 POUNDS.

	(*)	(†)
United Kingdom.....	\$1.25	\$1.50
French Atlantic ports.....	1.50	1.75
Holland, Rotterdam.....	1.50	1.75
Belgium, Antwerp.....	1.50	1.75
Portugal.....	1.50	1.75
French Mediterranean ports.....	2.00	2.25
Spain, Barcelona.....	2.25	2.50
Italian main ports.....	2.25	2.50

* From United States South Atlantic.
† From United States Gulf ports.

NORTH ATLANTIC PORTS (ALL CARGO EXCEPT COTTON) TO—

Rotterdam, Antwerp, Havre, and Bordeaux, \$1.25 per 100 pounds or 65 cents per cubic foot, ship's option.

Marseille, Cette, Genoa, and Naples, \$1.60 per 100 pounds or 85 cents per cubic foot, ship's option.

Barcelona, \$1.85 per 100 pounds or 95 cents per cubic foot, ship's option.

[NOTE.—As to rates based upon weight or measurement at ship's option, these will be applied in principle according to the commodity list for north Atlantic ports to points in United Kingdom as presented above. Rates apply on pieces or packages weighing up to 4,480 pounds each. For pieces or packages in excess of 4,480 pounds each customary heavy lift scale to be added.]

SOUTH ATLANTIC PORTS (ALL CARGOES EXCEPT COTTON) TO—

United Kingdom, \$1.07½ per 100 pounds or 54 cents per cubic foot.

Holland—Rotterdam, \$1.33 per 100 pounds or 70 cents per cubic foot.

Belgium—Antwerp, \$1.33 per 100 pounds or 70 cents per cubic foot.

France—Havre and Bordeaux, \$1.33 per 100 pounds or 70 cents per cubic foot;

Marseille, Cette, \$1.68 per 100 pounds or 90 cents per cubic foot.

Spain—Barcelona, \$1.93 per 100 pounds or \$1 per cubic foot.

Italy—Genoa, Naples, \$1.68 per 100 pounds or 90 cents per cubic foot.

Exceptions.

United Kingdom—Tobacco, \$2 per 100 pounds.

United Kingdom ports—Starch, spelter, sulphur, lead billets, canned goods, \$1 per 100 pounds.

Steel—To United Kingdom, \$20 per ton of 2,240 pounds; Havre, Bordeaux, \$28 per ton of 2,240 pounds; Barcelona, \$40 per ton of 2,240 pounds.

[NOTE.—As to rates based on weight or measurement at ship's option these will be applied in principle according to commodity lists for North Atlantic ports to points in United Kingdom, as presented above. Rates apply to pieces or packages weighing up to 4,480 pounds each. For pieces or packages in excess of 4,480 pounds each the customary heavy-lift scale must be added.]

GULF PORTS TO EUROPE—ALL CARGOES EXCEPT COTTON.

United Kingdom—\$1.15 per 100 pounds or 58 cents per cubic foot.

Holland—Rotterdam, \$1.40 per 100 pounds or 73 cents per cubic foot.

Belgium—Antwerp, \$1.40 per 100 pounds or 73 cents per cubic foot.

France—Havre, Bordeaux, \$1.40 per 100 pounds or 73 cents per cubic foot. Marseille and Cette, \$1.75 per 100 pounds or 93 cents per cubic foot.

Spain—Barcelona, \$2 per 100 pounds or \$1.08 per cubic foot.

Italy—Genoa and Naples, \$1.75 per 100 pounds or 93 cents per cubic foot.

Exceptions.

United Kingdom ports—Starch, spelter, sulphur, lead billets, canned goods, \$1 per 100 pounds, tobacco, \$2 per 100 pounds.

Steel to United Kingdom ports \$20 per ton 2,240 pounds; Havre and Bordeaux, \$28 per ton 2,240 pounds; Antwerp and Rotterdam, \$30 per ton 2,240 pounds; Barcelona, \$40 per ton 2,240 pounds.

[NOTE.—The same special conditions concerning applying commodity principle and as to weight of packages and pieces are made as for shipments from North and South Atlantic ports.]

SEALED PROPOSALS INVITED

SHIPPING BOARD.

The United States Shipping Board Emergency Fleet Corporation, Philadelphia, Pa., will receive proposals until March 8, 1919, for furnishing two steel boiler-feed water tanks and one culinary tank. The inquiry is No. 1303-II.

POST OFFICE DEPARTMENT.

Sealed proposals will be received at the office of the purchasing agent until 2 p. m., March 13, 1919, for furnishing and delivering the articles named below:
Two thousand pounds of white chip soap.

TREASURY DEPARTMENT.

Sealed proposals will be received by the Bureau of Engraving and Printing for furnishing and delivering the articles named below:
Until 2 p. m., March 7, 1919: Twenty-four 1½-inch rubber spud washers for water-closet bowl.

Until 2 p. m., March 8, 1919: 48 rubber-ship joint washers; 25 pieces of Georgia pine, rough; 200 brass wiper forks, complete with steel pawls; 250 black castings, type height, 50 letters each of A, E, M, U, and Y.

Until 2 p. m., March 10, 1919: 20 steel plates; 300 reams of manila paper; 6 steel wheels for coalbarrows; 4,000 pounds of No. 12 black annealed iron wire; 3,000 feet of No. 14 stranded, double-braid, rubber-covered wire; 18 round-shank machine bits; about 1,500 pounds (72 pieces) of best-quality brass castings; 100 enclosed lever switches.

Until 2 p. m., March 11, 1919: 4 bridging, code-ringing, wall-type telephone instruments; 4 loud-ringing polarized or extension bells; 100 tinned-steel lamp guards.

Customs Declarations On Packages to France

OFFICE OF SECOND ASST. P. M. GEN.,
Washington, March 1, 1919.

Heretofore it has been necessary for senders of parcel-post packages to France to fill out two copies of the special tag Form No. 2967—No. 2 bis., in order to meet the requirements of the French customs service.

In modification of this requirement, the Paris office has requested that, commencing

REGULATIONS PROVIDING FOR TRAVEL FOR AVIATION PURPOSES

The Director of Military Aeronautics authorizes the following:

Section III of General Orders 22, War Department, February 6, 1919, amends Section III, General Orders 81, War Department, 1918, as follows:

"Actual and necessary expenses, not exceeding \$5 per day, may be paid from the Signal Corps appropriation of July 24, 1917, or from the Air Service appropriation of July 9, 1918, to officers, enlisted men, and civilian employees of the Army, and authorized agents when sent on special duty for aviation purposes at home or abroad under specific instructions from the Secretary of War."

It also announces that "Vouchers submitted for payment under the provisions of this order will be accompanied by an itemized statement of expenses."

It is to be noted that this change in general orders has the effect of stopping reimbursement for expenses of any special duty for aviation purposes not authorized by the Secretary of War. Also, that actual expenses and not a per diem allowance will be paid, and that reimbursement will not be made for expenses in excess of \$5 a day.

The officer in charge of airship training and instruction at Akron, Ohio, is announced as commanding officer of a balloon school, for the purpose of issuing travel orders in cases of officers returning from free balloon flights.

ing March 5, one copy of the special customs declaration Form No. 2967—No. 2 bis., together with one copy of the regular form No. 2966, be attached to each parcel-post package for France.

Section 198 on page 155 of the annual Postal Guide for 1918 is modified accordingly.

OTTO PRAEGER,
Second Asst. P. M. General.

SYNOPSIS OF TREASURY TAX DECISIONS ARISING UNDER REVENUE ACT OF 1917

The Treasury Department issues the following:

(T. D. 2795.)

SYNOPSIS OF DECISIONS ON QUESTIONS ARISING UNDER THE ACT OF OCTOBER 3, 1917.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER
OF INTERNAL REVENUE,
Washington, D. C.

To collectors of internal revenue, revenue agents, and others concerned:

The following synopsis of rulings of the Commissioner of Internal Revenue on questions arising under the war-revenue act on October 3, 1917, is published for the information of revenue officers and others concerned.

DANIEL C. ROPER,
Commissioner of Internal Revenue.
Approved February 26, 1919.
CARTER GLASS,
Secretary of the Treasury.

ADMINISTRATIVE PROVISIONS.

Section 3176, Revised Statutes.—Where the delinquency in filing an admissions tax return was due to the fact that the head bookkeeper on theater tickets, reports, etc., had enlisted in the United States Navy, and it was impossible for the taxpayer to make a return on time with substitute help, there was a reasonable cause for delinquency within the meaning of section 3176, Revised Statutes.

DUES TAX.

(1) Chamber of commerce as a social club.—(a) Dues paid for membership privileges in a chamber of commerce or other primarily commercial organization are taxable if the privileges include clubhouse facilities, such as are afforded by an ordinary city social club.

(b) A commercial club conducted primarily for commercial objects held not within the rule, for the special reason that the chief social feature, that of the restaurant, besides being maintained as an adjunct to the luncheon meetings, is regularly open to members, local business, and civic organizations and used by them for purposes which the club is engaged in furthering.

(2) Payment for share of stock as prerequisite to membership; payment for family privileges.—(a) The rule of Treasury Decision 2646 that a share of stock required as a condition of becoming a member of a club is regarded as an "initiation" fee held to apply to a club organized as a business corporation and having stockholders who are not members.

(b) The dues taxable include a sum paid by a member in addition to his regular dues to obtain privileges on the club grounds for members of his family.

EXCISE TAXES.

(1) Automobiles and trucks, "further manufacture" of.—(a) If a dealer adds a demountable top to a tax-paid automobile or a driver's cab to a tax-paid truck, the sale of the improved vehicle is not subject to excise tax.

(b) A dealer who contracts to sell to a customer a truck composed of a tax-paid chassis and a body to be added by a body builder, and who performs his contract, is liable to tax as the manufacturer of the completed truck, though the order to the body builder purports to be that of the customer through the dealer as his agent.

(c) A single sale by a dealer of a tractor and trailer bought by him together tax paid, and an extra trailer, is not taxable unless the combination of all three vehicles (otherwise than merely by coupling) forms a functioning vehicle.

(2) Application of provisions of Article II and XXI of Regulations No. 44, as to who is "manufacturer."—Where baseball bats or other sporting goods taxable under subdivision (f) of section 600, or sirups or extracts taxable under subdivision (a) of section 313, are prepared in final marketable form by A, who marks or labels them only with the name or trade-mark of B, who on their being delivered to him sells them without further manufacture to his own customers, if the transaction between A and B is an actual sale of the articles and not merely the employment of A by B to manufacture them as his agent at a specified profit, A is the "manufacturer" who is liable for the tax. Article II of Regulations No. 44 can not be construed as adopting for such cases any of the provisions of Article XXI, an article relating to medicinal preparations held out as remedies or sold under a trade-mark.

(3) Bowling alley tenpins are "parts of games" within the meaning of section 600 (f), Title VI, and are therefore subject to taxation thereunder.

(4) A motor boat operated solely in taking out fishing parties for hire is subject to the excise tax on boats, although it is licensed in the coasting trade and transportation tax is collected from the passengers.

STAMP TAXES.

(1) Drafts used in dealings between United States and certain possessions.—The general rule that time drafts are subject to the stamp tax when delivered within the territorial jurisdiction of the United States, and not otherwise, is applicable to time drafts used between the territorial jurisdiction of the United States (including the States, the District of Columbia, the Territory of Hawaii, and the Territory of Alaska), and the Canal Zone, Philippine Islands, the Virgin Islands, or Porto Rico, whether covering shipments or not.

(2) Future delivery sales.—Sales of produce or merchandise for future delivery must be made at an exchange or board of trade or other similar place in order for the tax imposed by section 807, schedule A, subdivision 5 of the act of October 3, 1917, to apply. A sale by a member of an exchange made by mail or wire not at an exchange is not subject to the tax.

(3) Business property investment bond.—A so-called business property investment bond, wherein it is certified that the holder thereof is the owner of an interest in certain specified real property, legal title to which was previously con-

veyed to a trustee, and whereby the corporation issuing the same agrees to manage the property and distribute the proceeds in a certain manner, is not subject to tax as a certificate of stock.

(4) Indemnity and surety bonds.—The stamp tax imposed on indemnity and surety bonds by paragraph 2 of schedule A, title VIII of the act applies to indemnity bonds made to the Government to secure the issuance of duplicate checks for allotment and allowance or other benefits under the act of October 6, 1917.

(5) Failure to stamp promissory notes which are subject to stamp tax under subdivision 6, schedule A, Title VIII, of the act renders the maker and the acceptor of such notes separately liable under section 802, subdivision (a) of the act.

(6) Passage tickets sold in the United States from Hongkong to Vancouver, not sold as part of a round-trip or through ticket from a port in the United States, Canada, or Mexico, are not subject to the stamp tax imposed by section 807, Schedule A, paragraph 10 of the act.

TRANSPORTATION TAXES.

(1) "Regular established line" is construed to mean a regularity of operation of transportation facilities by motor power between definite points. The casual or intermittent transportation of passengers by automobile between two points would not constitute a regular established line. An automobile that is merely for hire and which takes the passenger to any point he directs does not constitute a regular established line.

(2) Transportation of property by water from a port of the United States to the Philippine Islands, Porto Rico, the Virgin Islands, and the Canal Zone, is not subject to the transportation tax imposed by section 500 of the act. The rail transportation of property from an interior point in the United States, for transshipment to the Philippine Islands, Porto Rico, and the Virgin Islands, is transportation of property "consigned from one point in the United States to another," but is exempt from internal-revenue taxes by reason of special acts of Congress. Such transportation of property destined to the Canal Zone is not exempt.

Mail for Certain Places In Siberia and Russia

OFFICE OF SECOND ASSISTANT
POSTMASTER GENERAL,
Washington, March 1, 1919.

Ordinary mail, subject to Postal Union postage rates, conditions, and classification for civilians in Siberia (except that part southwest of Semipalatinsk) and points as far west as Perm, Ekaterinburg (Yekaterinboorg), Cheliabinsk (Tcheliabinsk, and Zlatoust (Slatoust), in European Russia (except Ufa), will be accepted for transmission via the Pacific coast post offices to the Russian post office at Vladivostok, for onward transmission.

Mail is restricted to ordinary articles of the regular mails and will be accepted without guarantee of delivery, subject to whatever service it is practicable to render in the territory herein mentioned.

The notice of this office of June 19, 1918, is modified accordingly.

OTTO PRAEGER,
Second Asst. Postmaster General.

RULES GOVERNING INSPECTION OF CARS FOR BULK GRAIN LOADING AMENDED IN NEW ORDER BY DIRECTOR GENERAL

The United States Railroad Administration issues the following:

WASHINGTON, February 25, 1919.

GENERAL ORDER NO. 57-A.

RULES GOVERNING THE INSPECTION, SELECTION, AND COOPERING OR REJECTION OF CARS FOR BULK GRAIN LOADING, THE RECORDING OF LOSS OF GRAIN FROM CAR BY LEAKAGE (IF ANY) DURING TRANSIT, AND THE DISPOSITION OF CLAIMS FOR LOSS AND DAMAGE OF GRAIN.

General Order No. 57, issued November 28, 1918, is hereby amended to read as follows:

Claims on grain shipped in bulk constitute a large proportion of loss and damage claims. Some of the widely varying practices of both shippers and carriers with respect thereto are of doubtful propriety, and in many cases result in undue preference and unjust discrimination.

This condition may be attributed largely to the great number of intricate factors entering into the grain business; the condition of scales and weighing practices, which, in many instances, result in weights of doubtful accuracy. Grain in bulk is sometimes loaded at large terminal elevators where so-called official weights are obtained; in other instances, at country elevators where weights are obtained on small scales in many drafts; and in other instances where scale weights are not used but loading weights obtained on measurement basis; and at some points where no elevators are located, grain is weighed over wagon scales, loaded into cars and the sum of the wagon-scale weights used to represent the amount shipped.

Destination Weights.

Destination weights are arrived at in as many different ways as the loading weights, but as a general rule, the bulk of the grain shipped is destined to terminal markets where official weights are secured, and the differences between those loading and destination weights constitute the basis of claims, although losses resulting from the taking of samples for inspection purposes and the failure of consignee to unload all the grain and other wastage, over which the railroad has no control, are not taken into consideration or accounted for.

At the present time there is a lack of uniformity in the disposition of grain claims. It is intended to clear up this situation and to dispose promptly of such claims as come within the rules hereinafter set forth.

Rules to Apply.

The following rules shall apply until superseded by others that may be adopted as a result of investigation and study of the subject now being carried on by carriers and shippers in connection with the Interstate Commerce Commission.

These rules are adopted as administrative regulations and they are not intended in any way to change or alter any existing rule of law.

RULE 1.—Selection of cars for loading.
Suitable cars will be furnished for bulk grain loading. (See definition.)

Definition: A suitable car for bulk grain loading is one that is grain-tight and fit or can be made so at time and place of loading by ordinary and proper care in use of cooperage material and by a reasonable amount of cleaning.

RULE 2.—Rejection by shipper.

While carriers are expected to furnish suitable equipment, the shipper should reject a car which is manifestly unfit for the loading intended.

Shippers should not load bulk grain in a car with door post shattered or broken, or with other defects of such character as to render car obviously unfit, or with inside showing the presence of oil, creosote, fertilizer, manure, coal, or other damaging substance of like or kindred character.

RULE 3.—Cooperage.

Grain doors, or grain door lumber of proper quality and dimensions, to cooper side and end doors and other openings of cars used for bulk grain loading, and accessories such as nails, paper, cheese cloth, burlap, or similar material for calking or lining cars, required to prevent loss of grain by leakage, shall be supplied by the carrier, installation to be in accordance with existing rules and practices until changed by competent authority.

NOTE 1.—Carrier's agent at loading station will ascertain the number of temporary sectional grain doors, or the number of feet (board measure) of grain-door lumber used to cooper the car and the approximate weight thereof, and note same on waybill.

NOTE 2.—Should the carrier's supply of grain-door material run short local agent will promptly notify his superintendent, who will immediately send the required material or authorize local agent to purchase a supply to take care of the emergency.

NOTE 3.—Shippers or consignees must not appropriate carriers' grain doors or grain-door material, neither shall they use the same without specific authority from the carrier.

RULE 4.—Consignor, consignee, or owner required to load and unload carload freight.

Except as otherwise provided by tariff, owners are required to load into or on cars grain carried at carload ratings, and consignee or owner is required to unload the car, which includes the removal of entire contents, including sweeping of the car. Loading include: adequate securing of the load in or on car also proper distribution of the weight in the car by trimming or leveling.

RULE 5.—Shipping weights.

Where shipper weighs the grain for shipment he shall furnish the carrier with a statement of the car initials and number, total scale weight, the type and house number of the scale used, the number of drafts and weight of each draft weighed, the date and time of weighing, and state whether official board of trade, grain exchange, State, or other properly supervised shipping weights; also state num-

ber and approximate weight of grain doors used. This information shall be furnished as soon as practicable, forwarding of car not to be delayed for this record.

RULE 6.—Destination weights.

Consignee shall furnish the carrier with a statement of the car initials and number, the total scale weight, the type and house number of the scale used, the number of drafts and weight of each draft weighed, and date and time of weighing, and state whether official board of trade, grain exchange, State, or other properly supervised unloading weight.

RULE 7.—Leakage or damage record.

If damage to or leakage of grain is detected while in carrier's possession, the necessary repairs must be made to prevent further loss or damage and a complete record made thereof. In case of a disputed claim, the records of both carriers and claimant on said car shall be made available to both parties.

If shipper, consignee, owner, or his or their representative, should discover leakage of grain from car, he must immediately report the facts to carrier and afford reasonable opportunity for verification.

RULE 8.—Claims for loss.

(a) Clear record cars: If, after thorough investigation by the carrier, no defect in equipment or seal record is discovered, such record shall be accepted as prima facie evidence that the carrier has delivered all of the grain that was loaded into the car. If, however, evidence is produced by the claimant showing a defective record, such evidence shall be investigated, and where sustained the car shall be considered a defective record car. (See paragraph b.)

(b) Defective record cars: Where investigation discloses defect in equipment, seal or seal record, or a transfer in transit by the carrier of a car of grain upon which there is a difference between the loading and the unloading weights, and the shipper furnishes duly attested certificates showing correctness of weights, and the carrier can find no defect in scale or other facilities and no error at points of origin or destination, then the resulting claim will be adjusted subject to a deduction of one-eighth of 1 per cent of the established loading weight as representing invisible loss and wastage.

NOTE 1.—Transfer in transit, as referred to in section "b" of this rule, is a transfer for which the railroad is responsible, and not a transfer because of a trade rule or governmental requirement, or because of orders of consignor, consignee, owner, or their representative.

WALKER D. HINES,
Director General of Railroads.

Army Laundry Profits \$248,479.40 in Month

Twenty-two Army laundries, owned and operated by the Government at the various camps, cantonments, posts, and stations in the United States, laundered 9,977,444 pieces of clothing during the month of January. The gross receipts from these operations amounted to \$543,910.68, and the net profit, after deducting the cost of operation, amounted to \$248,479.40 for that month.

PROCEEDINGS OF U. S. SUPREME COURT

SUPREME COURT OF THE UNITED STATES.

Monday, March 3, 1919.

Present: The Chief Justice, Mr. Justice McKenna, Mr. Justice Holmes, Mr. Justice Day, Mr. Justice Van Devanter, Mr. Justice Pitney, Mr. Justice McKeeney, Mr. Justice Brandeis, and Mr. Justice Clarke.

Mark Goode, of Shawnee, Okla.; Paul R. Wagner, of Mont Clare, Pa.; Meyer London, of New York City; George R. Allen, of Kansas City, Kans.; Kenneth M. Ham, Jr., of Los Angeles, Cal.; Harry A. Cottom, of Brownsville, Pa.; Thomas F. Green, of Athens, Ga.; William St. John Tozer, of New York City; Arthur C. Schenck, of Washington, D. C.; George P. Steele, of Denver, Colo.; J. W. Burton, of Crosbyton, Tex.; Ray E. Lane, of Chicago, Ill.; W. L. Pollard, of Los Angeles, Cal.; Charles Elvan Musick, of Pasadena, Cal.; Lloyd T. Williams, of Toledo, Ohio; Robert Bryan Cassell, of Harriman, Tenn.; Emory J. Smith, of Chicago, Ill.; E. J. Van Court, of Kufaula, Okla.; Albert G. Craig, of Denver, Colo.; William Beard, of Parkersburg, W. Va.; Lemuel Ely Quigg, of New York City; Peter M. Speer, of Oil City, Pa.; J. O. Murfin, of Detroit, Mich.; William Schley Howard, of Atlanta, Ga.; Walter L. Hensley, of Farmington, Mo.; Courtney W. Hamlin, of Springfield, Mo.; Wintemute W. Sloan, of Washington, D. C.; John Raveurn Green, of St. Louis, Mo.; Randolph C. Shaw, of Washington, D. C.; George P. Glaze, of Oklahoma City, Okla.; Alan Johnstone, Jr., of Columbia, S. C.; De Lo E. Mook, of Cleveland, Ohio; Timothy N. McEffer, of New York City; and William E. Flynn, of North Platte, Nebr., were admitted to practice.

No. 138. The Chicago & Eastern Illinois Railroad Co. plaintiff in error, v. Collins Produce Co. In error to the United States Circuit Court of Appeals for the Seventh Circuit. Judgment affirmed with costs, and cause remanded to the district court of the United States for the eastern district of Illinois. Opinion by Mr. Justice Clarke.

No. 187. Seufert Bros. Co., appellant, v. The United States of America as trustee and guardian of the Confederated Tribes and Bands of the Yakima Indians and Nations, and as trustee and guardian of and ex rel. Sam Williams, and Sam Williams. Appeal from the district court of the United States for the district of Oregon. Decree affirmed. Opinion by Mr. Justice Clarke.

No. 188. The United States of America, as trustee and guardian of the Confederated Tribes and Bands of the Yakima Indians and Nations, and as trustee and guardian of and ex rel. Sam Williams, and Sam Williams, appellants, v. Seufert Bros. Co. Appeal from the district court of the United States for the district of Oregon. Dismissed. Opinion by Mr. Justice Clarke.

No. 167. Thomas Gilcrease, petitioner, v. G. R. McCullough, H. B. Martin, A. E. Bradshaw, and Al Brown. On writ of certiorari to the Supreme Court of the State of Oklahoma. Judgment affirmed with costs. Opinion by Mr. Justice Brandeis.

No. 345. Abraham L. Sugarman, plaintiff in error, v. The United States of America. In error to the district court of the United States for the district of Minnesota. Dismissed for the want of jurisdiction. Opinion by Mr. Justice Brandeis.

No. 134. The New York Central Railroad Co., successor of the New York Central & Hudson River Railroad Co., plaintiff in error, v. Anna C. Porter, for herself and her four minor children, Margaret Porter, Park Porter, Adele Porter, and Clarisse Porter, et al. In error to the supreme court, appellate division, third judicial department of the State of New York. Judgment reversed with costs, and cause remanded for further proceedings not inconsistent with the opinion of this court. Opinion by Mr. Justice McKeeney. Dissenting: Mr. Justice Clarke.

No. 149. Missouri & Arkansas Lumber & Mining Co., plaintiff in error, v. Greenwood district of Sebastian County, Ark., Claude Thompson, as sheriff, and Marshall Strozier, as treasurer. In error to the District Court of the United States for the Western District of Arkansas. Judgment affirmed with costs. Opinion by Mr. Justice McKeeney.

No. 195. The city of Richmond, petitioner, v. Elizabeth W. Bird, Loulle W. Nolting, and Charles E. Whitlock. On writ of certiorari to the United States Circuit Court of Appeals for the Fourth Circuit. Judgment affirmed with costs, and cause remanded to the Dis-

trict Court of the United States for the Eastern District of Virginia. Opinion by Mr. Justice McKeeney. Dissenting: Mr. Justice Day and Mr. Justice Clarke.

No. 25. Original. Ex parte in the matter of Whitney Steamboat Corporation, petitioner. Rule to show cause discharged and petition dismissed. Opinion by Mr. Justice Pitney.

No. 53. North Pacific Steamship Company, appellant, v. Hall Brothers Marine Railway & Shipbuilding Company. Appeal from the District Court of the United States for the Northern District of California. Decree affirmed with costs. Opinion by Mr. Justice Pitney.

No. 73. Robert F. Werk, and Robert F. Werk and Mrs. John Lewis Kennedy, copartners, doing business under the name of Robert F. Werk & Company, petitioners, v. F. Thomas Parker and J. Thomas Robey, copartners, doing business under the name of F. T. Parker Company. On writ of certiorari to the United States Circuit Court of Appeals for the Third Circuit. Decree affirmed with costs, and cause remanded to the District Court of the United States for the Eastern District of Pennsylvania. Opinion by Mr. Justice Pitney.

No. 92. The Arkadelphia Milling Company, appellant, v. St. Louis Southwestern Railway Company and St. Louis, Iron Mountain & Southern Railway Company; and

No. 93. Joseph F. Hasty, Eliphalet F. Hasty, and William C. Hasty, composing the partnership of J. F. Hasty & Sons, appellants, v. St. Louis Southwestern Railway Company and St. Louis, Iron Mountain & Southern Railway Company. Appeals from the District Court of the United States for the Eastern District of Arkansas. Decree reversed with costs; and causes remanded for further proceedings in conformity with the opinion of this court. Opinion by Mr. Justice Pitney.

No. 94. St. Louis, Iron Mountain & Southern Railway Co. et al., appellants, v. The Southern Cotton Oil Co.; and

No. 95. St. Louis Southwestern Railway Co. et al., appellants, v. The Southern Cotton Oil Co. Appeals from the District Court of the United States for the Eastern District of Arkansas. Decree modified and affirmed with costs. Opinion by Mr. Justice Pitney.

No. 102. Charlie Middleton, plaintiff in error, v. Texas Power & Light Co. In error to the Court of Civil Appeals for the Third Supreme Judicial District of the State of Texas. Judgment affirmed with costs. Opinion by Mr. Justice Pitney.

No. 111. Chicago Great Western Railroad Co., plaintiff in error, v. L. W. Basham, administrator of the estate of John J. Spellman, deceased. In error to the Supreme Court of the State of Iowa. Dismissed for the want of jurisdiction. Opinion by Mr. Justice Pitney.

No. 50. L. A. Westermann Co., petitioner, v. The Dispatch Printing Co. On writ of certiorari to the United States Circuit Court of Appeals for the Sixth Circuit. Decree reversed with costs; and cause remanded to the District Court of the United States for the Southern District of Ohio for further proceedings in conformity with the opinion of this court. Opinion by Mr. Justice Van Devanter. (Mr. Justice Day did not participate in the consideration or decision of this case.)

No. 197. Franklin Knight Lane, Secretary of the Interior, and Clay Tallman, Commissioner of the General Land Office, appellants, v. The Pueblo of Santa Rosa. Appeal from the Court of Appeals of the District of Columbia. Decrees of the Court of Appeals of the District of Columbia and of the Supreme Court of the District of Columbia reversed with costs; and cause remanded to the Supreme Court of the District of Columbia with directions to overrule the motion to dismiss, to afford the defendants an opportunity to answer the bill, to grant an order restraining them from in anywise offering, listing, or disposing of any of the lands in question pending the final decree, and to take such further proceedings as may be appropriate and not inconsistent with the opinion of this court. Opinion by Mr. Justice Van Devanter.

Nos. 117 and 118. Alaska Pacific Fisheries, plaintiff in error, v. The Territory of Alaska. In error to the United States Circuit Court of Appeals for the Ninth Circuit. Dismissed for the want of jurisdiction. Opinion by Mr. Justice Day.

No. 151. Alaska Salmon Company, plaintiff in error, v. The Territory of Alaska. In error to the United States Circuit Court of Appeals for the Ninth Circuit. Dismissed for the want of jurisdiction. Opinion by Mr. Justice Day.

No. 142. William W. Withnell, plaintiff in error, v. Ruckelsh Construction Company. In

error to the Supreme Court of the State of Missouri. Judgment affirmed with costs. Opinion by Mr. Justice Day.

No. 180. Compania General de Tabacos de Filipinas, appellant, v. Alhambra Cigar & Cigarette Manufacturing Co. Appeal from the Supreme Court of the Philippine Islands. Dismissed for the want of jurisdiction. Opinion by Mr. Justice Day.

No. 184. James E. Whitehead, plaintiff in error, v. James O. Galloway, Winfield S. Pressgrove, the Travelers Insurance Co., and The Atkinson, Warren & Henley Co. In error to the Supreme Court of the State of Oklahoma. Judgment affirmed with costs. Opinion by Mr. Justice Day.

No. 367. The United States of America, plaintiff in error, v. C. T. Doremus. In error to the District Court of the United States for the Western District of Texas. Judgment reversed, and cause remanded for further proceedings in conformity with the opinion of this court. Opinion by Mr. Justice Day. Dissenting: Mr. Chief Justice White, Mr. Justice McKenna, Mr. Justice Van Devanter, and Mr. Justice McKeeney.

No. 370. W. S. Webb and Jacob Goldbaum v. The United States of America. On a certificate from the United States Circuit Court of Appeals for the Sixth Circuit. First question certified answered in the affirmative. Second and third questions certified answered in the negative. Opinion by Mr. Justice Day. Dissenting: Mr. Chief Justice White, Mr. Justice McKenna, Mr. Justice Van Devanter, and Mr. Justice McKeeney.

No. 203. Panama Railroad Co., plaintiff in error, v. Theodore Bosse. In error to the United States Circuit Court of Appeals for the Fifth Circuit. Judgment affirmed with costs; and cause remanded to the District Court of the United States for the Canal Zone. Opinion by Mr. Justice Holmes.

No. 437. Charles T. Schenck, plaintiff in error, v. The United States of America; and

No. 438. Elizabeth Baer, plaintiff in error, v. The United States of America. In error to the District Court of the United States for the Eastern District of Pennsylvania. Judgments affirmed. Opinion by Mr. Justice Holmes.

No. 598. Butte & Superior Copper Co. (Ltd.), appellant, v. Clark-Montana Realty Co. and Elm Orlu Mining Co. Appeal from the United States Circuit Court of Appeals for the Ninth Circuit. Motion to dismiss denied. Decree affirmed with costs; and cause remanded to the District Court of the United States for the District of Montana. Opinion by Mr. Justice McKenna.

No. 62. G. S. Nicholas & Co. et al., petitioners, v. The United States; and

No. 63. Alex. D. Shaw & Co. et al., petitioners, v. The United States. On writs of certiorari to the United States Court of Customs Appeals. Judgments affirmed; and causes remanded. Opinion by Mr. Justice McKenna.

No. 173. The Harriman National Bank of New York, plaintiff in error, v. Harry H. Selldomridge, as receiver of the Mercantile National Bank of Pueblo, Colo. In error to the United States Circuit Court of Appeals for the Second Circuit. Judgment reversed with costs; and cause remanded to the District Court of the United States for the Southern District of New York with instructions that after setting aside its judgment it take such further proceedings as may be in conformity with the opinion of this court. Opinion by Mr. Chief Justice White.

The Chief Justice also announced the following orders of the court:

No. —. Ex parte in the matter of Albert Herschel de Fropper. Order of admission vacated, the name of the respondent to be removed from the rolls, and the certificate evidencing his enrollment canceled. The court expresses its grateful acknowledgment to the committee of the bar for the alacrity with which they responded to the request to take charge of the subject matter of the rule which has been disposed of by the order just stated, and for the promptness, intelligence, and efficiency with which they discharged their duty.

No. 206. L. C. Watson, as trustee in bankruptcy of Duncan & Co., F. P. Duncan and F. A. Duncan, bankrupts, plaintiff in error, v. George D. Motley. In error to the supreme court of the State of Alabama. Per curiam: Dismissed for want of jurisdiction upon the authority of section 237 of the Judicial Code, as amended by the act of September 6, 1916, chapter 448, 39 Statutes at Large, 720.

No. 223. Alfred W. Church, appellant v. Horace M. Sweetland et al. Appeal from the United States Circuit Court of Appeals for the Second Circuit. Per curiam: Dismissed

PROCEEDINGS OF U. S. SUPREME COURT

for the want of jurisdiction upon the authority of (1) section 128 of the Judicial Code; *Stevenson v. Fahn* (195 U. S., 165, 166); *Hull v. Burr* (234 U. S., 712, 720); *St. Anthony's Church v. Pennsylvania R. Co.* (237 U. S., 575, 577); *Delaware, Lackawanna & Western R. Co. v. Yurkonis* (238 U. S., 439, 444); (2) *Farrell v. O'Brien* (199 U. S., 89, 100); *Empire State-Idaho Mining Co. v. Hanley* (205 U. S., 225, 232); *Goodrich v. Ferris* (214 U. S., 71, 79); *Brolan v. United States* (236 U. S., 216, 218).

No. 356. The United States ex rel. George W. Billerman, appellant, v. Matthew J. Long, criminal sheriff of the Parish of Orleans, State of Louisiana. Appeal from the District Court of the United States for the Eastern District of Louisiana. Per curiam: Dismissed for want of jurisdiction upon the authority of *Farrell v. O'Brien* (199 U. S., 89, 100); *Empire State-Idaho Mining Co. v. Hanley* (205 U. S., 225, 232); *Goodrich v. Ferris* (214 U. S., 71, 79); *Brolan v. United States* (236 U. S., 216, 218).

No. 419. R. A. Flanders, as trustee, etc., appellant, v. E. J. Coleman. Motion to place on summary docket granted.

No. 600. Frank W. Darling, plaintiff in error, v. City of Newport News. Motion to advance granted, and cause assigned for argument on Monday, April 14 next.

No. 731. Louis W. Hill, administrator, etc., plaintiff in error, v. Newton A. K. Bugbee, comptroller, etc., et al. Motion to advance granted, and cause assigned for argument after case No. 245.

No. 779. Onelda Navigation Corporation, claimant, appellant, v. W. & S. Job & Company (Inc.). Motion to advance for oral argument denied, but the case will be taken on printed briefs if counsel are so advised.

No. 784. The Chicago, Rock Island & Pacific Railway Company, petitioner, v. O. W. Seay. Petition for a writ of certiorari to the Supreme Court of the State of Oklahoma denied.

No. 798. Kate Richards O'Hare, petitioner, v. The United States of America. Petition for a writ of certiorari to the United States Circuit Court of Appeals for the Eighth Circuit denied.

No. 801. Fox Typewriter Company, petitioner, v. August J. Oehring and Pratt & Whitney Company. Petition for a writ of certiorari to the United States Circuit Court of Appeals for the Second Circuit denied.

No. 814. Norfolk Southern Railroad Company, petitioner, v. Furney King. Petition for a writ of certiorari to the Supreme Court of the State of North Carolina denied.

No. 821. E. J. du Pont de Nemours & Company, petitioners, v. George C. Brisco. Petition for a writ of certiorari to the United States Circuit Court of Appeals for the Fourth Circuit denied.

No. 838. Ed C. Lasater, petitioner, v. Magnolia Petroleum Company et al. Petition for a writ of certiorari to the Court of Civil Appeals for the Fourth Supreme Judicial District of the State of Texas denied.

No. 812. Atlanta National Bank, petitioner, v. William A. Fuller, trustee, etc. Petition for a writ of certiorari to the United States Circuit Court of Appeals for the Fifth Circuit denied.

No. 817. James Kenney, petitioner, v. The United States of America. Petition for a writ of certiorari to the United States Circuit Court of Appeals for the Fifth Circuit denied.

No. 826. F. R. Glascock and the Deming Investment Co., petitioner, v. Ellis McDaniel et al., minors, by J. O. Cravens, guardian. Petition for a writ of certiorari to the Supreme Court of the State of Oklahoma denied.

No. 830. Lehigh Valley Railroad Co. petitioner, v. New Jersey Fidelity and Plate Glass Insurance Co. Petition for a writ of certiorari to the Court of Errors and Appeals of the State of New Jersey denied.

No. —. Original. Ex parte in the matter of the United States of America, petitioner. Motion for leave to file petition for writ of prohibition and, or, a writ of mandamus submitted by Mr. Solicitor General King in behalf of the Attorney General of the United States.

No. 563. Gabe E. Parker et al., appellants, v. Eastman Richard and R. D. Martin Co., administrators, etc. Motion to advance to be heard with No. 313 submitted by Mr. Solicitor General King for the appellants.

No. 186. William H. Odell, appellant, v. F. C. Farnsworth Co. et al. Leave granted to withdraw appearance of Edmund H. Parry

as counsel for the appellees on motion of Mr. Edmund H. Parry in that behalf.

No. 439. William P. Richardson, plaintiff in error, v. Liberty Oil Co. et al. Motion to dismiss submitted by Mr. Harry Gamble for the defendants in error in support of the motion, and by Mr. E. J. Jacquet for the plaintiff in error in opposition thereto.

No. 472. Philadelphia, Baltimore & Washington Railroad Co., petitioner, v. Alfred H. Smith. Motion to affirm or place on the summary docket submitted by Mr. T. Alan Goldsborough for the respondent in support of the motion, and by Mr. Frederic D. McKenney and Mr. John Spaulding Flannery for the petitioner in opposition thereto.

No. 865. Alexander Berkman and Emma Goldman, plaintiffs in error, v. The United States of America. Motion to advance submitted by Mr. Harry Weinberger for the plaintiffs in error.

No. —. Jose de Guzman et al., petitioners, v. Faustino Lichauc. Motion to extend time in which to file and submit petition for writ of certiorari to the Supreme Court of the Philippine Islands submitted by Mr. Richard Campbell for the petitioners.

No. 818. Frances B. Foster, suing for herself and surviving children of A. G. Foster, deceased, petitioner, v. J. L. Lancaster and Pearl Wight, receiver, etc. Petition for a writ of certiorari to the United States Circuit Court of Appeals for the Fifth Circuit submitted by Mr. William H. Winter for the petitioner, and by Mr. George Thompson for the respondent.

No. 829. J. F. Weeks et al., petitioners, v. The Atchison, Topeka & Santa Fe Railway Co. Petition for a writ of certiorari to the United States Circuit Court of Appeals for the Fifth Circuit submitted by Mr. W. H. Winter in behalf of Mr. George E. Wallace for the petitioners, and by Mr. Gardiner Lathrop, Mr. J. W. Terry, and Mr. A. H. Culwell for the respondents.

No. 810. American Railroad Co. of Porto Rico, petitioner, v. The People of Porto Rico. Petition for a writ of certiorari to the United States Circuit Court of Appeals for the First Circuit submitted by Mr. Frederic D. McKenney in behalf of Mr. Francis H. Dexter for the petitioner, and by Mr. Edward S. Bailey and Mr. Howard L. Kern for the respondent.

No. 863. The Pennsylvania Railroad Co., petitioner, v. Klitting Iron & Steel Manufacturing Co. Petition for a writ of certiorari to the Supreme Court of the State of Pennsylvania submitted by Mr. Frederic D. McKenney and Mr. Henry Wolf Bikle for the petitioner.

No. 485. William Kinzell, petitioner, v. Chicago, Milwaukee & St. Paul Railway. Motion to place on the summary docket submitted by Mr. John P. Gray for the petitioner in support of the motion, and by Mr. Heman H. Field and Mr. George W. Korte for the respondent in opposition thereto.

No. 844. The Commonwealth of Massachusetts, petitioner, v. The Liquid Carbonic Co. Petition for a writ of certiorari to the Supreme Judicial Court of the State of Massachusetts submitted by Mr. William Harold Hitchcock for the petitioner, and by Mr. Charles A. Snow and Mr. William P. Everts for the respondent.

No. —. Original. Ex parte in the matter of John F. Deltz, petitioner. Motion for leave to file petition for a writ of habeas corpus submitted by Mr. Frederick S. Tyler in behalf of the petitioner.

No. 374. Mackay Telegraph & Cable Co., plaintiff in error, v. The City of Little Rock. Motion to dismiss or affirm submitted by Mr. James W. McHaffy for the defendant in error in support of the motion, and by Mr. J. C. Marshall for the plaintiff in error in opposition thereto.

No. 600. H. A. Jastro and A. B. McMillen, plaintiffs in error, v. Elias Francis et al. Motion to dismiss or affirm or place on the summary docket submitted by Mr. Bernard S. Rodey for the defendants in error in support of the motion, and by Mr. Alexander Britton, Mr. F. W. Clements, and Mr. Alonzo B. McMillen for the plaintiffs in error in opposition thereto.

No. 482. Dorsey Land & Lumber Co. plaintiff in error, v. Board of Directors of Garland Levee District. In error to the Supreme Court of the State of Arkansas. Dismissed with costs per stipulation.

No. 834. U. B. Buskirk and S. M. Croft, as partners composing Kentucky River Hardwood Co., plaintiffs in error, v. Isham Caudill, as Administrator, etc. In error to the Court of Appeals of the State of Kentucky. Dismissed with costs, on motion of counsel for the plaintiffs in error.

No. 417. D. G. McKinley et al., plaintiffs in error, v. The United States of America. Sub-

mitted by Mr. Robert Douglas Feagin for the plaintiffs in error, and by Mr. Assistant Attorney General Porter and Mr. W. C. Herron for the defendant in error.

No. 599. Minerals Separation, Limited, et al., petitioners, v. Butte & Superior Mining Co. Passed on account of sickness of counsel, on motion of Mr. Frederic D. McKenney for the petitioners.

No. 543. Gideon M. Freeman, petitioner, v. The United States of America. Petition for a writ of certiorari to the United States Circuit Court of Appeals for the Ninth Circuit submitted by Mr. C. W. Pendleton, Jr., for the petitioner.

No. 823. The Chicago, Rock Island & Pacific Railway Co., petitioner, v. J. F. McBride. Petition for a writ of certiorari to the Supreme Court of the State of Arkansas submitted by Mr. Thomas S. Buzbee for the petitioner, and by Mr. Thomas M. Seawell and Mr. Frank Pace for the respondent.

No. 824. Railroad commission of the State of California, petitioner, v. J. C. Allen et al. Petition for a writ of certiorari to the Supreme Court of the State of California submitted by Mr. Douglas Brookman for the petitioner, and by Mr. Hugh L. Dickson for the respondents.

No. 825. Elgin, Joliet & Eastern Railway Co., petitioner, v. The United States of America. Petition for a writ of certiorari to the United States Circuit Court of Appeals for the Seventh Circuit submitted by Mr. William D. McKenzie for the petitioner, and by Mr. Solicitor General King for the respondent.

No. 827. Joseph P. Keefe, trustee, etc., petitioner, v. Worcester Trust Co. Petition for a writ of certiorari to the United States Circuit Court of Appeals for the First Circuit submitted by Mr. Arthur T. Johnson for the petitioner, and by Mr. Edmund K. Arnold for the respondent.

No. 831. Canadian Northern Railway Co., petitioner, v. Gus Eggen. Petition for a writ of certiorari to the United States Circuit Court of Appeals for the Eighth Circuit submitted by Mr. William D. Mitchell, and Mr. Pierce Butler for the petitioner, and by Mr. Tom Davis and Mr. Ernest A. Michel for the respondent.

No. 836. John Rudolph, petitioner, v. The United States of America. Petition for a writ of certiorari to the United States Circuit Court of Appeals for the Second Circuit submitted by Mr. Alexander S. Drescher for the petitioner.

No. 839. The Cincinnati, New Orleans & Texas Pacific Railway Co., petitioner, v. William Sheridan. Petition for a writ of certiorari to the supreme court of the State of Tennessee submitted by Mr. Edward Colston and Mr. George Hoadly for the petitioner, and by Mr. J. H. Frantz and Mr. Charles M. Seymour for the respondent.

No. 842. George R. Broadwell, petitioner, v. The Board of County Commissioners of Carter County, Okla. Petition for a writ of certiorari to the supreme court of the State of Oklahoma submitted by Mr. Charles L. Moore and Mr. George P. Glaze for the petitioner.

No. 857. H. E. Kirchner, petitioner, v. The United States of America. Petition for a writ of certiorari to the United States Circuit Court of Appeals for the Fourth Circuit submitted by Mr. William Beard and Mr. J. W. Vandervoort for the petitioner, and by Mr. John Lord O'Brian and Mr. Alfred Bettman for the respondent.

No. 858. The City of New York, petitioner, v. Arthur Carter Hume, as receiver, etc. Petition for a writ of certiorari to the United States Circuit Court of Appeals for the Second Circuit submitted by Mr. William P. Burr for the petitioner, and by Mr. Joseph A. Kellogg for the respondent.

No. 859. L. P. Larson, Jr., Co., petitioner, v. Mint Products Co. Petition for a writ of certiorari to the United States Circuit Court of Appeals for the Seventh Circuit submitted by Mr. George I. Haight, Mr. Charles H. Aldrich, and Mr. Frank F. Reed for the petitioner, and by Mr. James F. Offield for the respondent.

No. 861. Charles K. Duane, as trustee, etc., petitioner, v. American Trust & Savings Bank. Petition for a writ of certiorari to the United States Circuit Court of Appeals for the Fifth Circuit submitted by Mr. Claude D. Ritter for the petitioner, and by Mr. Forney Johnston for the respondent.

No. 882. David J. Kreuzer, petitioner, v. The United States of America. Petition for a writ of certiorari to the United States Circuit Court of Appeals for the Eighth Circuit sub-

(Continued on page 13.)

NAVY HOSPITAL MEN PRAISED FOR BRAVERY IN LAND BATTLE

Secretary Daniels has commended the following men of the Navy, who served with the 6th Regiment of the Marine Corps, American Expeditionary Forces, for gallant conduct while under fire in battle:

Oscar S. Goodwin, pharmacist's mate third class, United States Navy, at imminent risk of his life under shell and machine-gun fire was instrumental in removing the regimental commander, who was wounded early in the operations, which resulted in the capture and occupation of certain towns. He was struck down by a sniper's bullet, and Goodwin removed him from further danger regardless of the fire sweeping the point where he lay. Father, Asa T. Goodwin, Apex, N. C.

Percy V. Templeton, chief pharmacist's mate, United States Navy, and James L. Weddington, hospital apprentice first class, United States Navy, during extremely heavy shell fire carried wounded for several hours, loading them into ambulances, assuring their safety at risk of death to themselves. Templeton's next of kin, father, Andrew Martin Templeton, Round Lake, N. Y. Weddington's next of kin, mother, Mrs. Martha Belle Weddington, Dublin, Ga.

Heroic Conduct Under Fire.

Emmett Cline Smith, pharmacist's mate first class, United States Navy, dressed and evacuated wounded from a wheat field struck by heavy artillery and machine-gun barrage in the course of the operations, which resulted in the capture of a certain town. At a time when the losses threatened to prevent the success of this operation the heroic conduct of these men steadied the line and spurred the attacking platoons on through barrage fire. Next of kin, mother, Mrs. Mollie Smith, Fitzgerald, Ga.

Edmund P. Groh, pharmacist's mate, third class, United States Navy, showed great courage in dressing wounded on the open field, continuing in the performance of this duty after being wounded. Groh refused to be evacuated until he had completed the dressing of all wounded brought to him. Next of kin, mother, Mrs. Magdalena Groh, Belmont, Iowa.

Leveque L. Whalen, hospital apprentice, first class, United States Navy, worked through the day under terrific artillery and machine-gun fire in dressing the wounded and moving them to safety. Several times he performed this duty between the opposing lines where he was subjected to the fire from both sides. Next of kin, brother, Joseph J. Whalen, Cheney, Wash.

Ursher Lee Fifer, pharmacist's mate, third class, United States Navy, advanced with infantry through a heavy machine-gun fire, administering aid to the wounded as they fell. He took in wounded from the front line under heavy fire and brought back stretchers and water for the wounded. When prisoners were being brought in he fearlessly ran along a line exposed to snipers and machine-gun fire to direct the guards to wounded men in order that they might be properly evacuated. His next of kin, father, George Fifer, Weyers Cave, Augusta County, Va.

TROOPS ASK CHEWING TOBACCO.

Call for 150,000 Pounds for Army of Occupation in Germany.

The War Department authorizes the following statement from the office of the Director of Purchase and Storage:

A special cablegram has been received by the Subsistence Division from the American Expeditionary Forces asking that 150,000 pounds of chewing tobacco be sent to the troops in the Army of Occupation in Germany. The tobacco will go forward by the shortest route, that is by way of Rotterdam and then up the Rhine River to Coblenz.

Cigar smoking seems to be on the increase among the troops in France. One million cigars were recently shipped on two steamers to the overseas forces and contracts have also been made for the purchase of additional cigars to the amount of \$750,000, which are to be sent to the American Expeditionary Forces.

The Subsistence Division has just had expressed to San Francisco 190,000 cigarettes to be transported to the American troops in Russia. At the same time 100,000 cigarettes were delivered to the Red Cross canteen at Newport News for distribution to returning soldiers.

Horatio D. Gates, chief pharmacist's mate, United States Naval Reserve Force, and Alvin W. Pilkerton, hospital apprentice, first class, United States Navy, and Lester K. Layton, hospital apprentice, first class, United States Navy, worked coolly and effectively in caring for men wounded in action. Exposed to heavy fire in the open, and without adequate shelter, these men performed valuable service in giving prompt and efficient aid that undoubtedly saved lives that otherwise would have been forfeited. Next of kin, respectively: Father, Horatio Gates, 355 Oakland Avenue, Milwaukee, Wis.; father, W. I. Pilkerton, Greensboro, Ala.; and mother, Mrs. O. J. Ronell, Hankinson, N. D.

John Humphry Marks, pharmacist's mate, second class, United States Navy, and Leonard M. Barker, hospital apprentice, first class, United States Navy, labored courageously and tirelessly throughout the day and well into the night in dressing the wounded on the field and superintending their evacuation. This work was carried on both in the open and under inadequate shelter. Next of kin, respectively: Douglass and Margaret Marks, Thornton, Ark.; father, Mr. William Eugene Barker, Mangum Okla.

Clyde A. Kindle, hospital apprentice, first class, United States Navy, was conspicuous for his incessant work until he fainted from sheer exhaustion at the end of a 10-hours duty. This work he carried on in the open field and under heavy fire. Next of kin, mother, Mrs. Jessie U. Kindle, 615 Fifth Street, Santa Rosa, Cal.

Bernard W. Herrman, jr., pharmacist's mate, second class, United States Navy, showed conspicuous courage and coolness in giving first aid to the wounded in the open under heavy enemy fire. Next of kin, father, Bernard W. Herrman, sr., Worthington, Ohio.

Easy to buy, convenient to handle, no red tape—Get a WAR-SAVINGS STAMP to-day.

REMOVAL OF USED STAMPS AND OLD ADDRESS LABELS FROM REMAILED PACKAGES

OFFICE THIRD ASSISTANT
POSTMASTER GENERAL,
Washington, February 12, 1919.

It has come to attention that cartons, boxes, and other containers, in which moving-picture films, eggs, farm products, and other fourth-class matter have been sent through the mails, are frequently used again for the same purpose without the removal therefrom of the postage stamps, special-delivery stamps, or revenue stamps, affixed in payment of the charges at time of previous mailing. This practice is likely to result in the loss of revenue, as the matter sent in such reused boxes or other containers, unless the stamps originally affixed thereto are removed, may be passed through the mails or accorded special-delivery service without a new prepayment of the required charges. It also appears that in many cases the old address labels or tags are not removed from the containers, or are only partly covered by the new labels or tags. This causes confusion in the mails, and frequently results in the matter, after dispatch, being returned to the sender instead of being transmitted to the addressee, or in otherwise being missent.

Postmasters should not, therefore, accept fourth-class matter presented for mailing in cartons, boxes, or other receptacles, previously sent through the mails, unless the senders have removed the stamps originally affixed to the parcels and for which service has already been rendered. Furthermore, postmasters should see that all old address labels or tags are removed by the senders from reused containers, or that they are so covered by the new labels or tags as to prevent any confusion, and that in every instance parcels are plainly and properly addressed.

A. M. DOCKERY,
Third Asst. Postmaster General.

SUPREME COURT DECISIONS.

(Continued from page 12.)

mitted by Mr. Shepard Barlay for the petitioner, and by Mr. Assistant Attorney General Porter for the respondent.

No. 884. The St. Charles Amusement & Transportation Co., petitioner, v. Ludwig B. Elhardt et al. Petition for a writ of certiorari to the United States Circuit Court of Appeals for the Eighth Circuit submitted by Mr. Lowrie C. Barton for the petitioner, and by Mr. T. A. Wright and Mr. Will D. Wright for the respondent.

No. 885. Samuel Bernstein, petitioner, v. The United States of America. Petition for a writ of certiorari to the United States Circuit Court of Appeals for the Fourth Circuit submitted by Mr. Robert H. Talley for the petitioner, and by Mr. Assistant Attorney General Porter for the respondent.

No. 378. Supreme Conclave, Improved Order of Heptasophs, plaintiff in error v. William Marshall Wilson. Argued by Mr. George R. Allen for the plaintiff in error, and by Mr. Thaddeus A. Adams for the defendants in error.

No. 7. Original. The State of Arkansas, complainant, v. The State of Mississippi. Argument commenced by Mr. Herbert Pope for the complainant, and continued by Mr. Garner W. Green for the defendant.

Adjourned until to-morrow at 12 o'clock. The day call for Tuesday, March 4, will be as follows: Nos. 7 Original, 171, 10 Original, 591, 585, 682, 649, 441, 815 (and 816), and 828.

ADMINISTRATION OF MILITARY JUSTICE DURING THE WAR OUTLINED IN LETTER FROM JUDGE ADVOCATE GENERAL CROWDER TO MR. BAKER

The War Department authorizes publication of the following correspondence:

HOUSE OF REPRESENTATIVES,
COMMITTEE ON MILITARY AFFAIRS,
Washington, D. C., February 28, 1919.

Honorable NEWTON D. BAKER,
Secretary of War, Washington, D. C.

MY DEAR MR. BAKER: I am deeply interested in the question of military justice. So far we have had statements from the side of (Gen. Ansell), but I am particularly interested in seeking Gen. Crowder's version of the matter. Kindly send this to me at your earliest convenience as but few days now remain of the present Congress.

Sincerely yours,

(Signed) GEO. R. LUNN.

Letter to Mr. Lunn.

WAR DEPARTMENT,
Washington, March 1, 1919.

Hon. GEORGE R. LUNN,
House of Representatives.

MY DEAR MR. LUNN: I think I can answer your question about the course of military justice during the war more adequately by sending you the inclosed copy of a letter written by Gen. Crowder to me than in any other way. Immediately after the original discussion of the subject in the Senate, I asked Gen. Crowder to give me a comprehensive memorandum covering the whole matter. This letter resulted. Its statements are, I think, most reassuring.

In the meantime, I may say that during the war we investigated and acted upon the cases involving the death penalty and dishonorable discharge from the service. The great number of cases involving long terms of imprisonment could not be circumstantially reviewed under the pressure then existing. The fact of the legality and sufficiency of the trials was inquired into and the cases otherwise put aside for more mature consideration. A board of officers organized in the office of the Judge Advocate General, known as the clemency board, has been at work for some weeks reviewing these postponed matters, and I have already in a good many cases acted upon the suggestion of that board by reducing some of the longer sentences to such terms of imprisonment as would have been imposed for like offenses under the peace-time procedure in force in the department.

Cordially, yours,

NEWTON D. BAKER,
Secretary of War.

Letter to Senator Chamberlain.

FEBRUARY 13, 1919.

Hon. GEORGE E. CHAMBERLAIN,
United States Senate.

MY DEAR SENATOR CHAMBERLAIN: On the appearance of your remarks in the CONGRESSIONAL RECORD on January 3, 1919, with reference to the administration of military justice during the war, I at once directed that the Judge Advocate General's office prepare such data as are available for your information and that of the Senate dealing with the subject. It is not unnatural that so grave a matter as this should attract widespread public attention and that the humane sentiments of Senators and of the public should be stirred by such representations as were made to you and formed the basis of your remarks.

In the meantime, as I have happened to be a lawyer and to have had considerable experience as an executive in dealing with the administration of criminal law and of prison discipline, my own attention was not unnaturally attracted to the administration of military justice upon my assumption of the office of Secretary of War. Until the entry of the United States into the European war I found it possible personally to examine the records in most of the cases involving serious penalties. This became impracticable with the increasing demands upon my time, and I therefore came to rely for my action in these matters more and more upon the elaborate reviewing machinery erected in the office of the Judge Advocate General to deal with these cases, although when any doubt was brought to my attention, either by division of opinion or from outside suggestion, I either personally examined the records or caused them to be independently examined by lawyers whose relation to the subject was purely judicial. It seemed, therefore, quite incredible that

any general and widespread perversion of the principles of justice could have crept into a system with the workings of which I was thus familiar and the organization of which seemed to me so well calculated to secure thorough consideration and the application of most humane policies.

The Judge Advocate General has just handed me a letter covering such preliminary examination as he has been able to make of the situation, which is to be followed by a report much more comprehensive in character; but the inquiry so far made has developed a situation which I think ought to be brought to your attention at once and which I have no doubt you will be glad to bring to the attention of the country in order that the interest which has been aroused on this subject will have before it all the facts which ought to be considered before any judgment is formed or any apprehension created on the part of parents or friends of those in the Military Establishment that soldiers are subject to a harsh and unequal discipline.

In addition to the data presented in Gen. Crowder's letter, I beg leave to express my willingness to produce all other data and information within the control of the department which would be useful or interesting to the members of the committee.

Cordially, yours,

NEWTON D. BAKER,
Secretary of War.

Letter of Gen. Crowder.

FEBRUARY 13, 1919.

DEAR MR. SECRETARY: Upon resuming active supervision of the work of the Judge Advocate General's office early in January of this year, after a year of almost exclusive preoccupation with my duties as Provost Marshal General, I found your reference calling to my attention the remarks of Senator CHAMBERLAIN, printed in the CONGRESSIONAL RECORD of January 3, 1919, which voiced certain criticisms upon the administration of military justice during the war. I have been reflecting upon the most appropriate manner of putting you in possession of the facts on the subject dealt with in these remarks.

The subject, in general—I mean that of military justice during the war—is, of course, within my special province as Judge Advocate General of the Army; and it has been peculiarly a matter of the most conscientious solicitude on the part of myself and of the Acting Judge Advocate General, who had the direct supervision of the office during my special preoccupation with the other duties. Of the nearly 100 judge advocates attached to the office in Washington during the past year, some 50 have been assigned exclusively to the Division of Military Justice, scrutinizing the record of every one of the thousands of general court-martial cases arriving in Washington for revision. These skilled lawyers (all but two of them brought recently into the Army from civil practice, and including some eminent incumbents from the judicial bench) have been keenly alive to the demands of the situation. Months before any of these after-the-war criticisms appeared, and from the very outset of the year 1918, when the disciplinary records of the new Army were already enlarging many fold the work of this office, the Division of Military Justice had begun to apply measures adapted to safeguard the cause of justice to the individual. And, as the year went on, the progress of court-martial practice was closely and continuously followed, with a view to correcting the legal errors, equalizing the sentences in the various divisions, and exercising the appropriate clemency. How notable were the results achieved by this conscientious scrutiny before the close of the year 1918 I will later point out, noting here merely that these results were already accessible to any inquirer at this office before the close of the year 1918.

It goes without saying, therefore, that all the authentic data that would throw light on the correctness of Senator CHAMBERLAIN'S complaints are to be found in the accumulated records of my office. And I could wish that he had afforded me an opportunity, however scanty, to lay before him the general tenor of these records, or any part of them, before advancing publicly the assertions contained in his remarks on military justice.

However, since receiving your reference, my own question has been whether to wait until a full and exhaustive account could be prepared for you, showing the whole range of facts in that field during the war period, or whether, without waiting for that, it would be worth while to offer you, as a provisional step, the facts upon the topics concretely touched on in the Senator's remarks. I have decided to take the latter course, reserving for a later and formal report the entire body of facts concerning military justice during the war period.

The Senator's remarks run along two lines. In the first place, he cites certain individual cases having special features open to criticism. In the second place, he offers certain generalizations involving general conditions and practices. This makes it necessary to deal with his remarks under two separate heads; and, with your permission, I will do so. Whether or not these individual cases are open to the criticism as made is simply a question of the facts in each of these cases; they differ widely in their nature, and each must receive its own separate explanation, based solely on its own facts and no other. But whether the Senator's assertions as to general conditions and practices are correct is a larger and distinct question, ranging over the entire field of military justice, and these assertions must therefore be examined in the light of the entire mass of relevant cases.

I begin, therefore, by taking up the individual cases cited by the Senator for special features; and at the same time it will be convenient to include comments on a few other individual cases cited on the floor of Congress by Mr. STEGEL from a newspaper article. (CONGRESSIONAL RECORD, Jan. 23, 1919, p. 1988.)

I. Individual cases cited for criticism.

1. The first case cited by Senator CHAMBERLAIN is that of a soldier at Camp Gordon (record No. 110595, tried January 24, 1918), who, while patrolling the town as military police was found at midnight in a shop just after a burglary. Being charged with burglary, he asserted that he had entered the shop in search of the burglar. His story was disbelieved, and he was found guilty; the first finding was not guilty, but at the commanding officer's request, there was a reconsideration, and the second finding was guilty. On revision of the record, no legal error could be found; but this officer reached the opinion that though there was sufficient evidence to sustain the finding, the evidence did not go so far as to show his guilt beyond a reasonable doubt. In such a situation no Supreme Court in the United States (with three or four exceptions only) would interfere and set aside a jury's verdict. Nevertheless, this officer recommended a reconsideration of the verdict by the reviewing authority. It was in fact reconsidered; but the court adhered to its finding. But the feature for emphatic notice is that reconsideration was given not by exercising the "arbitrary discretion of a military commander," but by referring the case to the judge advocate of the command, as legal adviser. The judge advocate wrote an elaborate review of the evidence, disagreeing with the view of this officer, and recommending confirmation; and the commanding general followed this opinion of his law officer.

This case therefore, instead of being, as Senator CHAMBERLAIN has been led to believe, an illustration of "the control which the military commander exercises over the administration of civil justice," illustrates exactly the opposite. For, in the first place, the confirmation of the sentence was made, not by the arbitrary military discretion of the commanding officer, but upon the legal opinion of his judge advocate, an ex-civilian lawyer. And, in the second place, the reconsideration which was actually given by the judge advocate on the point of proof beyond a reasonable doubt, was a measure of protection which the law does not provide in any civil court in the United States for the control of a jury's verdict. The case is a good illustration of a feature in which the system of military justice sometimes does even more for the accused than the system of civil justice.

2. The second case cited by Senator CHAMBERLAIN is that of an absence without leave from Camp Beauregard (record No. 116490, tried June 6, 1918), in which a sentence of 25 years was imposed on a soldier who had gone home (as he claimed) to see a sick mother after the company had been notified of their impending departure for the battlefield in France; he returned to camp just after his unit had left. This offense of leaving for home when the regiment is just on the point of departure overseas is obviously one of the most disorganizing to military plans. In this case it was committed at a time when the allied forces were in daily need of American help, and our units were being rushed with all speed to the ports of embarkation. By leaving camp in this particular week, the soldier successfully evaded going into the fight with his comrades. That the seriousness of the offense must be emphasized in the sight of the Army by the penalty imposed, needs no argument.

But the Senator errs in implying that the man was dishonorably discharged, for he was not. The sentence of dishonorable discharge was suspended, which means, under the law, that his confinement has practically no minimum, and that if his conduct is good he may be released from confinement and restored to duty at any time.

3. The third case cited by Senator CHAMBERLAIN is a similar case of absence without leave at the same camp (record No. 116800) under almost identical circumstances; but in this case a sentence of 15 years, instead of 25 years, was imposed. This matter of the variability of sentences is later explained by me, in its general aspects. But the difference of periods, however, has in this case not the significance which it appears to have, because the sentence of dishonorable discharge was in this case also suspended, and the offender went to the disciplinary barracks for a period of confinement having no minimum, and upon a record of good conduct he may be restored to duty at any time, and his confinement be terminated.

4. The next case cited by Senator CHAMBERLAIN is a case of sleeping on post at Camp Merritt, the sentence being for 10 years. The Senator's brief description of the case applies to two offenders, tried nearly at the same time. (Record No. 114717, tried Apr. 25, 1918, and record No. 115506, tried May 17, 1918.)

In the one case the sentence was reduced by the commanding officer to six months, probably because the soldier was a youth of 17. This reduction was apparently not known to Senator CHAMBERLAIN, for he does not mention it. There is certainly nothing harsh in military justice in this case.

In the other case the sentence was approved by the commanding general; and on November 22, 1918, the Judge Advocate General's office, on application, after a careful scrutiny of the record, declined to recommend clemency; so that it may be assumed that the circumstances of the case did not merit it. But here, too, the sentence of dishonorable discharge was suspended by the commanding general; the period of confinement has no minimum; and the offender may be restored at any time, after a record of good conduct.

5. The next case cited by Senator CHAMBERLAIN is another instance of sleeping on post, the sentence being for 10 years (record No. 113076, tried on March 21, 1918, at Camp Merritt). As the sentinel had been drinking whisky shortly before going on guard, had actually left his post, and was found asleep in a toilet, the case was plainly one for making an example, and the sentence is therefore hardly to be termed severe. The Judge Advocate General's office, however, after at first declining, on application, to recommend clemency, later considered the

case a second time, on December 12, 1918, and notified The Adjutant General that there was no objection to his restoration to duty.

But at this point I must take notice of Senator CHAMBERLAIN's expression, applied in his remarks to the duty assigned to this soldier, of guarding a sentinel's post, as "virtually a watchman's job." I feel sure that even the civilian mind will readily appreciate the high responsibility of a sentinel's post in time of war, and that this expression will be recognized as inappropriate. The war was not only in France; it was in our own country also; and at the post where this sentinel was on guard there were millions of dollars worth of supplies, waiting for early shipment to equip the forces on the battle front, and lying open to destruction by the incendiary agents of the enemy who lurked at every such spot in our own country. That under such circumstances the offense of sleeping on post belongs among the most serious and dangerous misdeeds of a soldier needs no further argument.

6. The next case cited by Senator CHAMBERLAIN is one of disobedience to orders to drill, and of having seditious literature in possession for distribution. The offender was a conscientious objector who had not been given an opportunity for noncombatant service, and who was not attempting nor intending to distribute the literature. The sentence was death; but the Senator adds that it was "disapproved by the President and the prisoner discharged," and he expresses the hope that "the President will exercise the same clemency and show the same mercy in many other cases." Now, the facts of the record demonstrate the precise opposite of what the Senator was led to believe, because in this case (record No. 116790, tried June 17, 1918), it was not the President's clemency that discharged the prisoner; it was the effective operation of that very system of military law which the Senator supposes not to exist. What happened was that the Judge Advocate General's office recommended disapproval of the sentence, on the strictly legal grounds that the order to drill was (under General Orders No. 28, 1918) not a lawful command, and his disobedience was therefore not an offense; and that there was no evidence of the accused's intention to distribute the literature. The sentence was therefore disapproved, and the prisoner discharged on the legal grounds stated by my office. This case, therefore, far from illustrating the Senator's thesis, rather affords an illustration of the operation of military law and justice in entire analogy to that of civil law and justice.

This completes the list of particular cases cited by Senator CHAMBERLAIN. I turn now to the particular cases cited in the newspaper article read to the CONGRESSIONAL RECORD by Mr. STEGEL. (CONGRESSIONAL RECORD, vol. 57, No. 44, Jan. 23, 1918, p. 1988.)

Taking these cases, for convenience sake, in the reverse order of their mention in the article, we are told of three cases of supposedly excessive sentences for the offense of desertion or absence without leave; all three of them being of the type of a return to visit the home family in distress. I should be glad to make any explanations or admissions which these cases might merit, but they are so indefinitely described in their citation that it has been impossible to identify them, even after a careful search of many records.

As they are criticized, however, on no other ground than that of the severity of the sentences, I think that what has been already here said on the other cases of that sort will serve as a sufficient comment.

7. The next instance cited by the writer in question concerns two death sentences imposed in France for sleeping on post in a front-line trench. There are really three distinct questions involved in these cases: First, whether a sentence of death in all cases of this offense should be the inexorable policy; secondly, whether, if not, these particular cases showed sufficient extenuating circumstances; and, thirdly, whether the cases were fairly and fully tried to get at the facts.

Upon the first question, it is enough here to say that Gen. Pershing especially urged the importance of adopting this policy for the protection of his Army's welfare; and his chief law officer concurred in this message, and that under such circumstances no one could have been criticized for acceding to this urgent request and adhering to the principle handed down by all the fixed traditions of military law. I myself, as you know, was at first disposed to defer to the urgent recommendation of Gen. Pershing; but continued reflection caused me to withdraw from that extreme view; and some days before the case was presented for your final action the record contained a recommendation from me pointing in the direction of clemency.

Upon the second question it can be stated that, except for the youth of the offenders (they were about 20 years of age), there were no special extenuating circumstances. The task laid upon these soldiers was no greater in its exactness than was laid upon hundreds of others at the very same moment in the allied forces doing duty in the trenches. The chief of staff's memorandum states the situation with great force:

The American Expeditionary Force is confronted by the most alert and dangerous foe known in the history of the world. The safety not only of the sentinel's company, but of the entire command, is absolutely dependent on the vigilant performance of his duties as a sentinel. The safety of that command depends in an equal measure upon the prompt and complete obedience of the different men to the lawful commands of their superior officers. There is no doubt but that the members of this court had had the necessity for the alert performance of the duties of a sentinel strongly impressed upon them at the immediate time of the commission of those offenses. Before daylight on the morning of November 3, 1917, the first attack by the Germans upon the American lines took place. A salient near Artois, which was occupied by Company F of the Sixteenth Infantry, was raided by the Germans, who killed 3 of our men, wounded 11, and captured and carried off 11 more. The very next night—that is, the night of November 3-4, 1917—Pvt. Sebastian was found sleeping on his post, and on the night of the 5th Pvt. Cook was found sleeping on his post. Both of these men belonged to the regiment which had suffered in the German raid of 2d-3d. This condition of affairs presented an absolute menace not only to that portion of the line held by the American troops, but to the French troops in the adjacent sectors."

That the decision to exercise clemency was a sound one I do not doubt. But no candid reader of the record could look upon these cases as anything but a distressing instance of the inevitable mental conflict that arises between the stern necessities of war discipline and the natural human sympathy for men who have incurred the death penalty, a conflict which equally agitates every civil judge and every civil executive when such a case is presented for his action. It is unconscionable that this situation should be cited as a peculiarity of the military system.

The third question—whether the case was fairly and fully tried so as to present all the facts—would require too extended a survey for giving all the details here. I content myself with assuring you (what you, indeed, know already) that the record was scrutinized by several of the most experienced judge advocates of my staff as well as by myself personally, and that, although the cases were not tried as thoroughly as

they could and should have been tried, where the death penalty was involved, nevertheless no reversible error was found and there was no doubt of the facts in either case. The only issue in this case was the severity of the sentence as above mentioned.

9. The writer also cites, in the same connection, two other cases coming at the same time from France; in these the death sentence was imposed for refusal to drill. The circumstances indicated an obstinacy amounting to aggravation. But it was decided by you that clemency should be exercised to the extent of commuting the sentences to three years' penal servitude. And as the writer of the article in question makes no tangible criticisms, but merely couples these cases with the foregoing two, I pass them over.

It should be noted, however, as a sample of the writer's unfair presentation, that he is incorrect, in point of fact, in asserting that "upon their plea (of guilty) alone these two men were sentenced to death." Both men were tried upon testimony adduced by the prosecution after their plea of guilty was entered; both men declined to call any witnesses in denial or in extenuation. The scantiness of the record, however, was of itself sufficient ground for exercising clemency.

10. The remaining case cited in the newspaper article read into the RECORD by Mr. SIEGEL is that known as the "Texas mutineers" case (Record No. 106863, tried at Fort Bliss, Tex., Sept., 1917). The criticism made upon this case is that certain sergeants, having been ordered under arrest by a young officer for a very minor offense, were afterwards, while still under arrest, directed to drill; but as the Army Regulations, properly construed, do not authorize noncommissioned officers to be required to attend drill formations while under arrest, the sergeants declined to drill as ordered. For this disobedience they were found guilty of mutiny and sentenced to dishonorable discharge and imprisonment for terms of between 10 and 25 years.

Now, it may be at once and unreservedly admitted that this was a genuine case of injustice, and that the injustice was due to an over-strict attitude of military officers toward discipline, for it is conceded by all that the young officer who gave the order to drill was both tactless and unjustified in his conduct, and it is conceded that the commanding officer who reviewed and approved the sentence was a Regular Army officer of long experience who failed to appreciate the justice of the situation. That this case illustrates the occasional possibility of the military spirit of discipline overshadowing the sense of law and justice is plain enough. But that it indicates any general condition can not for a moment be asserted.

Moreover, this very case serves also to illustrate the essentially law-enforcing spirit which dominates in the office of the Judge Advocate General. The impropriety and illegality of the sentence in this case was immediately recognized when the record arrived in the office for review. One opinion was prepared pointing out the irregularity and injustice, and directing that the findings be set aside. But the legality of such a direction was questioned, in the fact of a ruling by the Attorney General of the United States many years ago that a sentence of court-martial, once executed, can not be set aside even by the President himself. This raised the general question of the authority of the Judge Advocate General not merely to recommend for clemency (which would not have been an adequate redress for the convicted men in this case), but to direct the setting aside of the findings in a judgment of a court-martial for legal error where the sentence had been already executed (namely, in this case, the sentence of dishonorable discharge). The Secretary of War having sustained the doubt as to the authority of the Judge Advocate General to take such radical action, clemency was extended by the President releasing the men from confinement and restoring them to duty within about two months from the date of their conviction. At the same time a new measure was adopted by the Secretary of War in the shape of General Order No. 7, War Department, 1918, taking effect February 1, 1918, which prevented the recurrence of such instances by directing that the commanding general, upon confirming a sentence of death or officer's dismissal or dishonorable discharge should suspend the execution of the sentence pending a review of the case in the office of the Judge Advocate General. Thus immediate measures were taken to go as far as could be gone under the law, as conceded on all hands, to prevent the recurrence of the situation presented in the Texas mutiny case.

Meanwhile, in order to make more ample and unquestioned the authority of the Judge Advocate General over court-martial trials in matters of legal error, a bill amending the Federal statutes was drafted and was sent on January 19, 1918, by the Secretary of War to the chairman of the Senate and House Military Affairs Committees. Subsequently the Judge Advocate General testified at some length before the House Military Committee in support of this bill. During the year that has elapsed since the dispatch of that proposed amendment neither the Senate nor the House committee has seen fit to take action upon the proposed legislation. It is therefore apparent that, to the extent that there may exist to-day any doubt as to the amplitude of the authority to reach out and control these legal errors occurring in court-martial proceedings and to the extent that it may be desirable to amplify that authority beyond present terms of the law, the responsibility for failure to take such action is to be laid not at the door of the Judge Advocate General's office, but at the door of the Military Affairs Committees of Congress.

II. General principles and methods in military justice.

Assembling the various criticisms of a general nature contained in Senator CHAMBERLAIN'S remarks, they seem to be reducible to the following six heads:

1. That a soldier may be put on trial by a commanding officer's arbitrary discretion without any preliminary inquiry into the probability of the charge.
2. That commanding officers do thus put on trial a needlessly large number of trivial charges.
3. That the courts-martial themselves, as a rule, impose sentences which are excessively severe and inequitably variant.
4. That the Judge Advocate General's office either partakes in the same attitude or makes no attempt to check it by revisory action.
5. That such attempts as the Judge Advocate General's office does make are fruitless, because its rulings are recommendatory only and are either ignored by the division commanders or vetoed by the chief of staff.
6. That the general treatment of accused soldiers is not according to the rigid limitations of law as embodied in the criminal code, but is according to the arbitrary discretion of the commanding officer in each case.

It is my belief that the candid study of the facts will show that all six of these assertions are incorrect as representing the general conditions and apart from occasional individual cases. But before setting forth the recorded facts bearing upon the correctness of the above six assertions, some general features should be kept in mind as positive

features of protection for the accused, possessed by military justice, and wholly or substantially lacking in civil justice.

(a) In military justice there is automatically a double examination of every serious case in the nature of appellate or revisory action by superior and supreme authority. This is in sharp contrast to civil justice, where there is no appellate or revisory action unless the accused insists on it. Every soldier is assured of this double safeguard against illegal or unfair condemnation. The proceedings, except in case of inferior courts, are taken down verbatim, and every word of the testimony, every ruling of the court, and every claim of the counsel is submitted first to the reviewing authority in the field and next to the revisory authority at Washington. The reviewing authority has for his legal adviser a commissioned judge advocate of the rank of major or lieutenant colonel, and since September, 1917, almost all of these have been lawyers of high standing, fresh from civil life, and imbued with the standards and traditions of civil practice rather than those of the Regular Army; hence likely to give fully as careful scrutiny as any civilian judge would give. On arriving at Washington for the second scrutiny, the records go to a staff composed 95 per cent of officers fresh from civilian life, ranking from major to colonel. The record goes first for scrutiny to a single officer of the military justice division, who prepares a full summary and recommendation; then to a board of review of three officers, who approve or modify the recommendation; then to the chief of division, who again scrutinizes and approves or modifies; and finally to the Judge Advocate General or Acting Judge Advocate General, who appends his signature if satisfied. Every general court-martial case thus obtains this thorough scrutiny in two separate stages, or virtually four distinct stages. No such guarantees exist in any civilian court of the United States or probably of the world.

(b) Every military sentence as to period of confinement is virtually indeterminate, i. e., it has no minimum, and it can later be reduced to a few months or nothing. After a prisoner's sentence is affirmed he is entitled to ask for clemency every six months. Such application is forwarded automatically by the prison superintendent to Washington and comes to the Judge Advocate General's office for recommendation. The whole record is then again reviewed. How extensively this method results in commuting sentences will be shown later. The clemency section of the Judge Advocate General's office automatically acts on all such applications. Thus there is a further opportunity for correcting possible errors.

(c) The foregoing safeguards are applied without any expense to the accused. Here again is a feature wholly unknown to civilian justice. Reformers have for generations urged that civilian justice give to accused persons the fullest benefit of appellate revision without cost. They have never succeeded. But military justice already possesses this beneficent feature.

In examining the system of military justice, therefore, to see whether it permits results and methods contrasting unfavorably with our notions of civilian justice, let it be kept in mind from the outset that the American system of military justice starts with three great safeguards which are lacking in civilian justice, viz. an automatic double appellate review of every case before sentence is executed, a virtually automatic third review after sentence, and the application of these safeguards without reference to the accused's ability to raise money to pay for them.

I now take up the supposed general shortcomings alleged in Senator CHAMBERLAIN'S remarks:

1.—PUTTING ON TRIAL WITHOUT PRELIMINARY INQUIRY.

Every system of penal justice has some method of insuring the exercise of caution by a responsible officer in scrutinizing an accusation before an accused is put to the necessity of defending himself by a formal trial. The traditional method inherited by us in civilian justice, for serious offenses, is the presentment of a grand jury. This method has now proved cumbersome and ineffective; it has been abandoned in a majority of our States. The modern method of those States is a so-called information by the official State prosecutor, filed after such inquiry as he sees fit to make. This modern method is the one to which France and other continental nations arrived some centuries ago, about the time when England developed the grand jury instead. This modern American method is also the one used in our courts-martial; it arrived in the Anglo-American military system some centuries ago by adoption from Scotland, which itself had adopted the French system; for the French were the great military nation of three centuries ago.

By this Anglo-American military system some officer must file charges before any soldier can be tried. This protection is invariable. Often the judge advocate, as legal adviser, additionally scrutinizes a serious charge before it is filed. This is exactly the protection given by the State official prosecutor in the modern American method. How essential and thorough is this protection can only be appreciated by perusing the strict terms of the law and regulations. Paragraph 62 of the Manual for Courts-Martial reads:

"By the usage of the service all military charges should be formally preferred by—that is, authenticated by the signature of—a commissioned officer."

Paragraph 75 reads:

"Submission of charges: All charges for trial by court-martial will be prepared in triplicate, using the prescribed charge sheet as a first sheet and using such additional sheets of ordinary paper as are required. They will be accompanied—

(a) Except when trial is to be had by summary court, by a brief statement of the substance of all material testimony expected from each material witness, both those for the prosecution and those for the defense, together with all available and necessary information as to any other actual or probable testimony or evidence in the case; and

(b) In the case of a soldier, by properly authenticated evidence of convictions, if any, of an offense or offenses committed by him during his current enlistment and within one year next preceding the date of the alleged commission by him of any offenses set forth in the charges.

They will be forwarded by the officer preferring them to the officer immediately exercising summary court-martial jurisdiction over the command to which the accused belongs, and will by him and by each superior commander into whose hands they may come either be referred to a court-martial within his jurisdiction for trial, forwarded to the next superior authority exercising court-martial jurisdiction over the command to which the accused belongs or pertains, or otherwise disposed of as circumstances may appear to require."

Paragraph 76 proceeds:

"Investigation of charges.—If the officer immediately exercising summary court-martial jurisdiction over the command to which the ac-

caused belongs or pertains decides to forward the charges to superior authority, he will, before so doing, either carefully investigate them himself or will cause an officer other than the officer preferring the charges to investigate them carefully and to report to him, orally or otherwise, the result of such investigation. The officer investigating the charges will afford to the accused an opportunity to make any statement, offer any evidence, or present any matter in extenuation that he may desire to have considered in connection with the accusation against him. (See par. 225 (b), p. 112.) If the accused desires to submit nothing, the indorsement will so state. In his indorsement forwarding the charges to superior authority, the commanding officer will include: (a) The name of the officer who investigated the charges; (b) the opinion of both such officer and himself as to whether the several charges can be sustained; (c) the substance of such material statement, if any, as the accused may have voluntarily made in connection with the case during the investigation thereof; (d) a summary of the extenuating circumstances, if any, connected with the case; (e) his recommendation of action to be taken."

It will therefore be seen that the regulations required the strictest scrutiny by a responsible officer before any accused can be put on trial by a court-martial.

In Senator CHAMBERLAIN'S remarks occurs the following sentence: "The commanding officer may, without any investigation of the circumstances, order a man tried by court-martial; in the French Army such cases are not sent to trial until investigation can determine whether the man ought to be tried." How is it possible for such an assertion to be made in the face of the law and regulations represented in the quotation above from paragraph 76 of the manual? The safeguard contained in our manual of military justice stands on exactly the same footing with the safeguard contained in the modern method of the State prosecutor and of the French system as cited by Senator CHAMBERLAIN.

But whatever may be the law and the regulations, doubtless it may be asserted that the regulation is not obeyed in spirit. This is, in fact, the precise assertion of Senator CHAMBERLAIN in a further paragraph of his remarks; and to that assertion I now come.

2.—EXCESSIVELY LARGE NUMBER OF TRIVIAL CHARGES.

It is asserted by Senator CHAMBERLAIN that commanding officers direct the filing of trivial charges in excessively large numbers. His precise language is: "It is not surprising, under the circumstances, that there are too many trivial cases sent to trial by court-martial."

Let us examine this assertion in the light of the facts of military justice during the past year, as shown by the records.

The United States military forces raised up to November 11, 1918, numbered some 4,185,000; of these about 200,000 were already in service at the opening of the war, of whom 127,000 were in the Regular Army. Thus over 90 per cent were new men, fresh from civilian life. It must be taken for certain that their unfamiliarity with military discipline and the novelty of its rigid restraints would produce an unusual proportion of minor breaches of discipline. In other words, if commanding officers had been merely as strict and rigorous as with the Regular Army before the war in pursuing minor breaches of discipline with court-martial charges, the ratio of trials would be at least as great and presumably far greater than before the war and the accession of the new Army.

But the facts show, on the contrary, that commanding officers must have been far less strict and rigorous than before.

Let us take first the serious charges brought before general courts-martial. The printed report of the Judge Advocate General for the fiscal year 1918 shows that the total number of general court-martial trials in the Regular Army of 127,000 in the year ending June, 1917, was 6,200, or about 1 for every 20 men; while the total in the entire Army for the year ending June, 1918, was less than 12,000, or only 1 for every 200 men (the military forces on May 31 numbering 2,415,000); and during the last six months of 1918 the total was 7,624, or at the rate per annum of only 1 for every 275 men (the military forces on Nov. 11, 1918, numbering 4,185,000). As to special courts-martial for the lesser offenses the number in the Regular Army for the year ending June, 1917, was 2,970, or 1 for every 42 men, while for the year ending June, 1918, it was 14,700, or only 1 for every 165 men. Moreover, as between the Regular Army and National Guard and the National Army or new drafted men, the number of general courts-martial for the year ending June, 1918, was 10,363 for the former and only 1,860 for the latter, or 1 for every 107 men in the Regular Army and National Guard (numbering on May 31, 1918, some 1,112,000, and composed in part of seasoned men, but only 1 in every 800 men for the National Army (numbering on May 31, 1918, some 1,333,000, and composed entirely of new drafted men); showing conclusively that commanding officers were more lenient and liberal with the men fresh from civilian life.

Turning now to the "trivial offenses" referred to by Senator CHAMBERLAIN, they are covered by the summary courts-martial, representing the extremely petty disciplinary penalties not requiring a review by the division commander. The number of trials for the Regular Army, viz, 48,000 in 1917 (rising from an average of 38,000 for 10 years past, due to a proportionate increase in the size of the Regular Army), rose in the year ending June, 1918, to only 212,000, or slightly more than four times the number, although the entire military forces in the year ending June, 1918, rose to 2,415,000, or nineteen times the former size. In short, the petty disciplinary penalties dropped from a ratio of 1 to each 2.7 men to a ratio of 1 to each 11.4 men, or a decrease for 1918 to less than one-quarter of that of 1917.

There could be no more conclusive demonstration that commanding officers, though faced with a situation full of inducement to rigor in enforcing discipline among raw and untrained men, did, in fact, use remarkable consideration and self-restraint in not resorting to the instrumentalities of courts-martial. The facts show, therefore, precisely the opposite of the condition asserted by Senator CHAMBERLAIN.

3. SEVERITY AND VARIABILITY OF SENTENCES BY COURTS-MARTIAL.

The severity and variability of the sentences are two distinct features, and I shall therefore take them up separately, and under each of the two heads I shall further set forth the facts according to the respective offenses, because there can hardly be a common standard of either severity or variability for all offenses. In order to abridge my presentation I have taken the nine most common military offenses. In the tables of figures appended to this letter will be found the detailed data, to which I shall refer in the text of my letter.

(1) Severity of sentences: In considering the severity of sentences it is, of course, necessary to examine separately the different offenses,

since obviously the appropriate punishment varies widely for offenses of different moral culpability and different danger to military discipline.

(a) Desertion: No one can approach the subject of sentences for desertion in time of war without keeping in mind the solemn and terrible warning recorded expressly for our benefit by Brig. Gen. Oakes, acting assistant provost marshal general for Illinois, as set forth in his report printed in the Report of the Provost Marshal General for the Civil War (pt. 2, p. 29). In impressive language he lays the following injunction upon us:

"Incalculable evil has resulted from the clemency of the Government toward deserters. By a merciful severity at the commencement of the war the mischief might have been nipped in the bud and the crime of desertion could never have reached the gigantic proportions which it attained before the close of the conflict. The people were then ardent and enthusiastic in their loyalty and would have cheerfully and cordially assented to any measures deemed necessary to the strength and integrity of the Army. They had heard of the rules and articles of war, and were fully prepared to see that deserters from the Army would be remorselessly arrested, tried by court-martial, and, if guilty, be forthwith shot to death with musketry.

"This was unquestionably the almost universal attitude of the public mind when hostilities began, and the just expectations of the people should not have been disappointed. Arrest, trial, and execution should have been the short, sharp, and decisive fate of the first deserters.

"The Government was far behind the people in this matter, and so continued until long and certain immunity had thrown such swarms of deserters and desperadoes into every State that it was then too late to avert the calamity. I state these things so that if we have another war the Government may start right—put deserters to death, enforce military law, strike hard blows at the outset, tone up the national mind at once to a realization that war is war, and be sure that such a policy will be indorsed and sustained by the people.

"There are other suggestions to be made in respect to deserters, but the one I have already advanced—the nonenforcement of the penalties provided by the military code for the crime of desertion, especially at the beginning—is, beyond all question, the grand fundamental cause of the unparalleled increase of that crime and of the inability of district provost marshals, with their whole force of special agents and detectives, to rid the country of deserters."

This solemn warning was naturally in our minds at the opening of the present war. But, in spite of its urgency, it was decided to exhibit our faith in the American people and to place our trust in that loyalty and devotion to duty which we felt sure would characterize the vast majority of to-day's young American manhood. We believed that the "short, sharp, and decisive fate of the first deserters" should not be the extreme penalty as urged by Gen. Oakes. And the view was generally accepted in the Army that terms of imprisonment should be ordinarily deemed the adequate repressive measure for the few who might need it. And it is a fact that of the 2,025 convictions covered by the figures shown in Table A there is not a single sentence of death for desertion.

It must, therefore, be kept in mind at the outset that the refusal to adopt the policy of death sentences for desertion was in itself a repudiation of the policy of extreme severity, and that the practice of limiting desertion sentences to terms of imprisonment is in itself the adoption of a policy of leniency. There may be a reproach for variability; but reproach for severity must deal with the fact that the policy adopted disregarded the extreme penalty authorized by Congress.

Turning, then, to the recorded facts, we find (Table A) that the total number of convictions for desertions for the year October, 1917–September, 1918, was 2,025; that the average sentence was 7.58 years; that nearly 24 per cent of these sentences were for less than 2 years; that 64 per cent were for less than 10 years; and that only 35.90 per cent were for a greater period than 10 years. The article of war reads: "Any person who deserts shall, if the offense be committed in time of war, suffer death, or such other punishment as the court-martial may direct." It would seem, therefore, that in point of severity the result of court-martial sentences for desertion can not be charged with erring on the side of severity.

You will notice that I do not here attempt to account for the justice of individual cases. Certain of the sentences for 25 years or even for lesser periods are open to criticism as excessively severe under the circumstances of the individual case. But it must be kept in mind that these trials and sentences were found legally valid by the Judge Advocate General's office; that the only issue of doubt that could arise concerns the quantum of the sentence; and that the scrutiny of the clemency section in the Military Justice Division of the office may be relied upon to detect cases of excessive severity before any substantial portion of such a sentence has been served. Indeed, by the plan already this month sanctioned by yourself and announced to the public, there is now proceeding a general revision of sentences which will include in its scope the majority of all sentences, and not merely the excessively severe ones. But the excessive severity of an individual sentence is not the question here; that question would call for the scrutiny of the particular case. The question here is of general conditions. What the above figures show in respect to general conditions, or the trend of conditions, is that the practice has been one of relatively moderate penalties instead of the severest one permissible under the law.

(b) Absence without leave (Table A, No. 2): Absence without leave is an offense which represents, in many instances, cases of actual desertion; but, owing to the movements of the military unit and thus the difficulty of obtaining the necessary technical proof, the actual deserter is frequently convicted of no more than an absence without leave. It is, therefore, plain that the offense of absence without leave may, upon its circumstances, merit an extremely severe penalty, equal to that of desertion. In time of war this offense may lawfully be punished by any penalty short of death; in time of peace a presidential order limits the maximum penalty to six months' confinement.

For the year ending September, 1918, the total convictions for this offense numbered 3,362; the average sentence was 1.59 years (or only three times the small maximum allowed in peace times); 11 per cent of the offenses received no penalty or imprisonment; 67 per cent received a sentence of less than 2 years imprisonment; and only 22 per cent received a penalty of more than 2 years in prison. When it is remembered, as above pointed out, that this offense is in many cases virtually the offense of an actual deserter, it will be seen that the number of the sentences over two years may not be disproportionate to the probable ratio of cases individually calling for the higher penalties. An average of 1.58 years for this offense, committed in time of war, can not be deemed an exhibition of severity, where, in fact, the act of Congress establishing the Articles of War leaves the court-

martial absolutely untrammelled (short of the death sentence) in the penalty to be fixed to this offense.

(c) Sleeping on post (Table A, No. 3): The offense of sleeping on post is punishable by death in time of war, and in time of peace "any punishment except death that a court-martial may direct." There were two sentences of death imposed by courts-martial in France for sleeping on post in the zone of operations and in the front-line trenches; those two individual cases I have already commented on in the first part of this letter. Of the whole 609 convictions, some 575 of the offenses took place in the United States, where it may be supposed that the highest penalty suitable for forces engaged with the enemy would hardly be applicable. And it is a fact that of the entire 575 there was only one sentence over 15 years and only four sentences over 10 years. For 10 per cent of the sentences no imprisonment at all was prescribed; for 62.40 per cent of the sentences, the period imposed was less than 2 years; and all told, only 27.42 per cent of the sentences were for more than two years. Having in view the maximum provisions of the Articles of War, it seems plain that the treatment of this offense by courts-martial can scarcely be called a harsh one.

(d) Assaulting a superior officer (Table A, No. 4). The offense of assaulting an officer is punishable, under the Articles of War, by "death or such other punishment as the court-martial may direct"; and this irrespective of a state of war or of peace. The total convictions for this offense were only 31, giving an average sentence of 4.10 years; nearly 50 per cent of them being for a period of less than 2 years. Again, one may say that in the face of the capital punishment expressly authorized as a maximum by the Articles of War, courts-martial have not followed a practice which may be characterized as harsh or severe.

(e) Assaulting a noncommissioned officer (Table A, No. 5). The offense of assaulting a noncommissioned officer is liable to "any punishment that the court-martial may direct"; and this irrespective of a state of peace or war. The total number of such convictions was 132; the average sentence was 2.36 years; more than 6 per cent were punished without imprisonment, and more than 57 per cent were punished by imprisonment of less than 2 years. There are half a dozen sentences for upwards of 10 years; the justification for these must rest upon their individual circumstances. But the average sentence of 2.36 years, compared with the maximum allowable under the Articles of War, can not be admitted to exhibit a general disposition to severity, but quite the contrary.

(f) Disobeying a noncommissioned officer (Table A, No. 6). The disobedience of the lawful order of a noncommissioned officer is by the Articles of War placed under the same penalty as the assaulting of a noncommissioned officer, that is, the court-martial has complete discretion in choosing the penalties, except that of death. The total number of convictions was 411, and the average sentence was 3.04 years; 8.27 per cent of sentences gave no period of imprisonment; 50 per cent gave a period of less than 2 years.

In itself, this average sentence, comparing it with the maximum allowed by the Articles of War, can not be referred to as a severe one. It is notable, however, that this offense of disobeying a noncommissioned officer, received a higher average of sentence, viz, 3.04 years, than the apparently more heinous one of assaulting a noncommissioned officer, viz, 2.36 years. It may be admitted that some explanation remains to be sought for this apparently anomalous result, but it can be pointed out here that the disobedience of a noncommissioned officer is often of a deliberate character making the offense a highly serious one, whereas the offense of assaulting an officer is often the result merely of a quick temper without any deliberate intention of resistance to authority, and that it thus deserves considerate attention by the tribunal.

(g) Mutiny (Table A, No. 7). There were 51 convictions for mutiny; the average sentence was 7.93 years; 27 per cent fell between 2 and 3 years, and 43 per cent fell between 10 to 15 years; the other sentences scattering over the various percentages. The Articles of War provide that a person guilty of mutiny "shall suffer death or such other punishment as the court-martial may direct," irrespective of a state of peace or war. When committed in its most significant form, it is, of course, the most heinous offense of a soldier. But it may also be committed under much less culpable circumstances. In short, it gives an opportunity for the widest range of discretion in the imposition of sentences. This inherent quality is reflected in the wide range of sentences actually imposed. In view of the fact that, in an army numbering more than 3,000,000 men at the time covered by these records, there were only 51 offenses in the nature of mutiny or related thereto, out of a total number of offenses of 12,472, it is plain that the number of such convictions is extremely small; and it must be inferred that the commanding officers were not seeking relentlessly for offenses that could be characterized as mutiny, and that the offenses actually characterized as such were offenses which well deserved the name. From June, 1917, to June, 1918, when the Regular Army and National Guard together consisted of less than 3,000,000 men, the total number of convictions for mutiny was 43; and yet with an Army of 10 times the size, the number of convictions for mutiny increased only one-fifth. It seems obvious that the practice of courts-martial during the year of the war could hardly justify a reproach of severity for the offense of mutiny.

(h) Disobeying standing orders (Table A, No. 8): This offense is punishable under the Articles of War by such sentence of imprisonment as the court-martial may direct. The total number of convictions for this offense was 208; the average sentence is 1.96 years; for 12 per cent of the sentences no period of confinement was imposed; for 60.58 per cent a confinement of less than 2 years was imposed; 10.58 per cent of sentences were between 5 and 10 years; the rest scattering in other periods. In view of the maximum limit permitted to the discretion of the court under the Articles of War, and in view of the variety of circumstances effecting the nature of this offense, it can not be said that the tendency of the courts has been to severity.

(i) Disobeying an officer (Table A, No. 9): The offense of disobeying a superior officer is punishable, under the Articles of War, by "death or such other punishment as the court-martial may direct"; it is covered by the same article of war that deals with assault on a superior officer, but obviously it should usually rank as an offense of lower grade. The total number of convictions for this offense was 785; the average sentence was for 4.34 years; 6 per cent of sentences were punished by imprisonment; 43.69 were punished by confinement of less than 2 years; and a trifle over 50 per cent were punished by some period greater than 2 years, there being 1 death sentence and 18 sentences for 25 years or more. It will be noticed that the average sentence for this offense was almost identical with the average sentence for the offense (No. 4 above) of assaulting a superior officer, and that in both cases a little less than

50 per cent of sentences were for periods of confinement less than 2 years. But these two offenses were treated differently with respect to the sentences for higher periods; the bulk of the long-termed sentences for assaulting an officer lying between 5 and 10 years, while for the offense of disobeying an officer, they were spread out over the periods between 3 years and 25 years or more. Comparing the absolutely unlimited nature of the punishment permitted by the Articles of War to be imposed by the court-martial, and observing that 50 per cent of these sentences were for periods of under 2 years, it can not be that the tribunals appear to be seeking to exercise the maximum of severity allowable, but rather the contrary.

This completes my survey of the sentences for the nine principal military offenses.

In the foregoing comments it will be noticed that, since a charge of excessive severity implies the habitual resort to a maximum standard allowable under the law, the standard here to be taken must of necessity be the standard set by the Articles of War as adopted by the act of Congress. Judging by this standard, the practices of the court-martial, to any candid observer, must be vindicated from the charge of the habitual employment of severity; rather have they proceeded in a direction of a lenient use of their discretion.

But the mind naturally seeks to test this issue of severity by the other accepted standard that may be available, apart from the intangible standards of individual notions. There appear to be two and only two such other standards available. One is the standard to be gathered from former practice in the Army; the other is the standard to be gathered from civil courts. Neither of these is entirely appropriate; but it is my duty to see what light can be thrown by them upon the present subject.

(A) Former practices of courts-martial: Unfortunately the records available in the printed reports of former years are but scanty in their application to the present purpose. No data as to the length of sentences have been published in the former reports of my office, except in the report for the fiscal year 1917-18, and then only for the offense of desertion. Taking these data for such light as they may give us (Table XIV, page 31, Report of the Judge Advocate General, 1918), we find that the length of sentence did increase gradually during that year. The figures are as follows:

Desertion.

Month.	Convictions.	Total months' confinement given as part of the sentence.	Average month's confinement (total months' confinement divided by sentences imposed).
1917.			
May.....	3	48	15
June.....	8	276	34.5
July.....	17	560	52.9
August.....	27	540	52.5
September.....	44	1,604.75	59.2
October.....	56	2,621.75	46.8
November.....	52	1,963	37.75
December.....	93	5,153	55.5
1918.			
January.....	203	9,057	44.6
February.....	202	8,925	44.2
March.....	202	13,068.75	64.7
April.....	228	16,903	74.2
May.....	194	19,109	98.5
June.....	224	24,399	108.9
Total.....	1,553	104,051.25	71.6

It will thus be seen that the average sentence for the year ending June, 1918, was almost exactly six years, as compared with an average of 7.58 years for the period October 1, 1917, to September 30, 1918, and that the average of six years for the period May, 1917-June, 1918, started at between two and three years for the first seven months of the war, and then rose steadily until it was reaching nine years in the fifteenth month of the war.

I do not pretend to be able to interpret the significance of this gradual rise in the average length of sentence for the offense of desertion. So many conditions are involved that any one of several hypotheses may account for the circumstance. I content myself with pointing out, as a possible explanation, the principles already quoted from Brig. Gen. Oakes in his report on desertion in the Civil War, viz, it is quite possible that the military tribunals began with an extremely low penalty, but that as the training of the new forces proceeded in camps a general impression obtained that the protection of the Army against the spread of desertion required a somewhat more stringent penalty.

As to any other offenses than desertion, and as to any periods prior to June, 1917, it is not now feasible to ascertain what were the standards of courts-martial sentences in peace-time practices. But inasmuch as a condition of war transforms the whole situation for military discipline and puts into effect the strictest standards of military behavior, it is not possible to presume that the sentence length imposed in former peace-time practice would afford a suitable standard for comparison with war-time practice.

(B) Standard gathered from civil courts: Here it will be necessary to depart from the list of principal military offenses, which have no counterpart in the civil courts, and to resort to the principal civil offenses represented in the military records. The criminal statistics of the United States are but imperfectly organized for study, and the only available record for the present purpose that could be found, after extensive search, in the report of the Director of the Census for 1910, entitled "Prisoners and juvenile delinquents in the United States," Table 42, at page 64, sets forth the variance in periods of sentences imposed for the various civil offenses. Setting these side by side with the sentences imposed for the corresponding offenses by military courts during the year ending September, 1918, the result is shown in the following Table I.

TABLE I.—Sentences for civil offenses in military and civil courts compared.

Offense.	Court.	Total.	Life or death.	10 years and over.	5 to 9 years.	2 to 4 years.	1 to 2 years.	Under 1 year.
Forgery	Military	number 223	.....	35	63	69	20	36
	Civil	number 1,290	.....	15.7	28.3	30.9	9	16.1
Perjury	Military	number 14	.....	.....	.....	2	3	9
	Civil	number 128	.....	1	3	38	49	37
Embezzlement	Military	number 162	.....	22	31	36	23	60
	Civil	number 487	.....	7	22	76	117	265
Robbery	Military	number 117	.....	42	34	28	3	10
	Civil	number 904	.....	2	192	205	229	133
Larceny	Military	number 1,025	.....	89	131	237	188	380
	Civil	number 19,135	.....	3	120	393	1,970	2,633
Rape	Military	number 15	.....	1	4	2	1	1
	Civil	number 763	.....	5	24	23.1	19.8	15.5
Gambling	Military	number 15	.....	1	3	1	.....	10
	Civil	number 671	.....	.....	.....	.....	.....	66
Burglary	Military	number 29	.....	4	8	7	3	7
	Civil	number 4,925	.....	7	227	759	2,015	1,062
Threats to do bodily harm.	Military	number 30	.....	5	4	5	3	13
	Civil	number 235	.....	1	.....	.....	.....	14
Murder	Military	number 24	.....	4	2	2	3	3
	Civil	number 937	.....	109	11.7	3	7	4
Manslaughter	Military	number 33	.....	7	5	6.9	6	6
	Civil	number 1,457	.....	7.24	520	419	341	97

¹6 hanged. ²3 death. ³2 hanged, 2 commuted. ⁴118 death. ⁵3 mitigated. ⁶1 mitigated. ⁷5 death.

In the above table the percentages are the significant items. On the whole, it appears that the percentage of long sentences is greater in the military courts than in the civil courts. For example, in the offense of forgery the sentences of 10 years and over were 15.7 per cent of all sentences, while in the civil courts they were only 3.3 per cent; the sentences for 5 to 9 years were 28.3 per cent, while in the civil courts they were only 11.3 per cent.

But this general trend is marked by so many exceptions that it is hardly open to any general conclusions: For example, in perjury the military court gave a sentence of under one year for 64.3 per cent of the cases, while the civil court gave its lowest sentence in only 28.9 per cent of the cases. Similarly for burglary the military court gave its lowest sentence in a larger percentage of cases than did the civil court. So, too, turning to the highest sentence it appears that murder and manslaughter received less severity of sentence in the military courts than in the civil courts; for murder only 41.7 per cent were sentenced in military courts to the death penalty or life imprisonment, while in the civil courts 86.9 per cent received such penalty; and similarly for manslaughter the percentages of sentence of life imprisonment or imprisonment of 10 years or over or imprisonment from 5 to 9 years were only about half as large as the percentages of the same sentences in the civil courts.

Moreover, it must also be remembered that the moral heinousness and danger of even these civil offenses, common to both codes, varies more or less in military life and civil life. Larceny, for example, which to the civilian mind never receives the deepest measure of reprobation among property offenses, has long been deemed throughout the rank and file of the Army as an intolerable offense, for the safety and mutual confidence of military intimacy as fellow soldiers becomes impossible unless every soldier can be assured that his few and precious belongings can be safely left unguarded in his restricted quarters. In those sections of our country where the horse has always been indispensable to every man's daily occupation, the offense of horse stealing is visited with penalties which seem grossly severe to the residents of other communities; indeed, so far has this principle been carried that in one Southwestern State noted for its splendid horses the law (unless it has been recently changed) permits the owner of a horse to shoot the horse thief while in the act of running away with the property, a privilege not accorded by the law of any other State. It is undoubtedly due to this sentiment that in the table above the offense of larceny is found to be visited with sentences of more than two years in percentages considerably in excess of the percentages found in the sentences of civil courts.

I mention the foregoing instances only as a preface to the general suggestion that the use of longer terms of sentences in military courts than in civil courts for some of the above civil offenses may well be explained by the exigencies of internal military life and by the habitual standards of military conduct known to all soldiers, rather than by any disposition on the part of military tribunals to impose heavier sentences for offenses of an identical nature.

I close this part of my letter, therefore, by noting that the general practices of courts-martial, judged by the maximum sentences allowable by the military code, must be deemed not to merit the charge of excessive severity and that, in my own opinion, they rather merit the opposite characterization.

This general condition of things, however, I repeat, must, of course, be sharply discriminated from the question of the excessive severity of a particular sentence measured in the light of the circumstances of the individual case. That is a question totally irrelevant to the judgment to be passed upon the propriety of the practices of courts-martial in general, as judged by their average treatment of the offenses coming before them.

(2) Variability of sentence: When we come to the question of variability of sentences we reach a subject which has been the fertile field for complaint and criticism in civil courts for a century past. It is notorious that the independent judgment of different courts and of different juries seems to be characterized by the most erratic and whimsical variety. Such has been the constant burden of complaint in civil justice, and it can hardly be hoped that military justice could escape a similar complaint in some degree. On the other hand, it must always be remembered that here the individual circumstances vary so widely that a variation of sentences is perfectly natural, and that the more variation of figures in itself signifies very little, where the individual circumstances remain totally unknown to the critic. Nevertheless, a variability of sentences for the same offense is something which naturally excites attention and caution, and it should be the object of appellate authorities to equalize the penalties for the same offense where no obvious reason for substantial difference is found. How far the revisory authority of the Judge Advocate General and the clemency powers of the Secretary of War have been effectual to secure such equalization will be noted later in this letter. At the present the inquiry of fact is whether there has been such variability and at what points it has taken place.

Table A, above referred to and annexed to this letter, summarizes for the nine principal military offenses the variance of the sentences: first, by months of the year covered; and, secondly, by jurisdictional areas from which the court-martial records come up for revision. In summary of these variances, it is here to be noted that such variances obviously exist; that these variances are not in themselves any more striking than those that are found in the sentences of civil courts, as already shown in Table B; and that in seeking the possible source of these variances it appears very strikingly that there has been a slight but appreciable increase in the number of higher-period sentences as we come down to the later months of the war; and that, so far as jurisdictional areas are concerned, there have been notable variances which seem, in some cases, to localize the higher-period sentences, for certain offenses, in certain specific areas.

As illustrating the foregoing inferences, it will be sufficient here to take the single offense of desertion. Examining it by months, it will be noticed that the long-term sentences of 10 to 15 years and of 15 to 25 years and over 25 years increase slightly in their ratio to the whole of the sentences for the month as we approach the later months of the year under examination. For example, for the months of October, 1917, to February, 1918, there were no sentences over 25 years, although the number of convictions increased from 55 to 196 (the increase, of course, being due to the much greater ratio in the increase of armed forces). But during the months of April to July, with approximately the same number of convictions, averaging 225, the number of sentences for over 25 years increased from 4 to 9, to 15, and finally to 33. Apparently therefore some conditions in the Army changed as the months advanced so as to induce this variance in the direction of higher-period sentences. Just what those conditions were are not even the subject of speculation without a very careful inquiry; merely the fact is here pointed out.

Again, turning to the jurisdictional areas, we find that the Central Department shows about 9 per cent of sentences for over 10 years, while the Eastern Department shows only 3 per cent; that the Twenty-eighth Division, having 21 convictions, imposed no sentences in excess of 10 years, while the Eightieth Division, with exactly the same number of convictions, imposed 14 sentences greater than 10 years.

As further indicating this variance by jurisdiction areas, a glance at the same Table A, under the offense of "absence without leave," shows that in the Twenty-eighth Division, which exhibited the above leniency for desertion, so the offense of absence without leave was

given a sentence of under 2 years for 127 out of 140 convictions, while the Eightieth Division, which had shown a large majority of long-term sentences for desertion, was, on the other hand, lenient for the offense of absence without leave, imposing 16 sentences of under 2 years out of 20 convictions. Comparing again the Thirty-sixth and Thirty-ninth Divisions, with substantially the same number of convictions, viz, about 175, one finds that the former imposed about 20 sentences of above 10 years, while the other imposed 101 sentences above 10 years. This same Thirty-ninth Division had also used a majority of higher-period sentences for desertion, whereas the Thirty-sixth Division showed for desertion a record that averaged with the other divisions.

It will be seen, therefore, than in many, if not in most, cases the extreme variance may be traced to difference of practice in the different jurisdictional areas. Just what conditions existed which would justify in the individual cases, or in the general trend of cases, this variance between divisions can hardly be the subject even of hypothesis. But it must be obvious to any candid observer that there do exist wide differences of conditions, not only in the racial and educational make-up of the different camps but also in the morale and necessities of discipline prevailing in different camps. It is well known that the sentences of civil courts for civil offenses vary widely in the different States. For example, in 1910 (census report above cited, p. 50), the percentage of sentences of 10 years or over was 9.7 in the East South Central States, but was only 0.1 in the New England States; in Mississippi it was 22.51, but in California it was only 2.3. This illustration is mentioned merely to suggest that whenever one discovers that variances in sentences have a certain relation to variances in camps or divisions, the subject becomes at once too complex for hasty judgment.

Whatever may have been done or many now be contemplated as to the equalization of sentences by commutation in the way of clemency, I am only concerned here to point out the facts as they are found in the records relative to the action of the courts-martial themselves, and to note that such variances (apart from peculiar individual cases) as are revealed in any noticeable amount, seem to be due most largely to differences of conditions in the different camps, divisions, and other jurisdictional areas, and the greatest caution must be exercised before passing judgment upon such variances as inequitable without being fully familiar with the conditions operating in those places.

I can not leave this subject without inviting attention to the enlightened tenor of the principles inculcated thoroughly upon the members of courts-martial by the manual which serves as their guide. This manual is required to be studied by all candidates for appointment as officers in the training camp, and a familiarity with its contents is required. Paragraph 342, on the adaptation of punishments, reads as follows:

"In cases where the punishment is discretionary, the best interests of the service and of society demand thoughtful application of the following principles: That because of the effect of confinement upon the soldier's self-respect, confinement is not to be ordered when the interests of the service permit it to be avoided; that a man against whom there is no evidence of previous convictions for the same or similar offenses should be punished less severely than one who has offended repeatedly; that the presence or absence of extenuating or aggravating circumstances should be taken into consideration in determining the measure of punishment in any case; that the maximum limits of punishment authorized are to be applied only in cases in which, from the nature and circumstances of the offense and the general conduct of the offender, severe punishment appears to be necessary to meet the ends of discipline; and that in adjudging punishment the court should take into consideration the individual characteristics of the accused, with a view to determining the nature of the punishment best suited to produce the desired results in the case in question, as the individual factor in one case may be such that punishment of one kind would serve the ends of discipline, while in another case punishment of a different kind would be required."

It is confidently believed that the principles thus inculcated upon members of the courts-martial will be found not to have been substantially departed from when tested by the results shown in the above figures for 1917-18.

4. ATTITUDE OF THE JUDGE ADVOCATE GENERAL'S OFFICE AS TO SEVERE OR VARIABLE SENTENCES.

The distinct implication running throughout the remarks of Senator CHAMBERLAIN is that there is no central authority which can check, equalize, and correct such severity or variability as may be found to be excessive; in other words, that the Judge Advocate General's office, charged with the duty of revising these court-martial records, either acquiesces in the results of the court-martial sentences as approved by the reviewing authority of the division or department or makes no attempt to check any excesses by revisory action.

It is necessary therefore to emphasize what has been already pointed out above, that the Judge Advocate General's office scrutinizes the court-martial records for the very purpose of discovering not only errors of law or procedure but also excesses of sentence. The law section of the Military Justice Division besides scrutinizing the records for errors of law or procedure has from time to time made recommendations, when sending

back the record to the reviewing authority, that the sentence be revised. But, furthermore, the clemency section of the Military Justice Division occupies itself exclusively with the scrutiny of records after the man's confinement has begun and an application for clemency has been filed.

But it is not enough to point out the existence of these powers and practices of the Judge Advocate General's office. Inquiring into the results to see what the facts show I ask: To what extent has the Judge Advocate General's office called for a reduction of sentence by recommendation of clemency to the Secretary of War?

(1) The extent of such recommendations as to number of sentences will be found by taking the total number of sentences for all offenses classified by length of term, noting the number of these sentences recommended for reduction by clemency by the Judge Advocate General's office, and then reckoning the percentage of offenses of each length thus reduced. This gives the following results:

TABLE B.—Distribution of sentence reductions by Judge Advocate General's office according to length of original sentence.

	Total sentences, by length of terms, for 9 principal military offenses, Oct. 1, 1917, Sept. 30, 1918.	Sentences recommended by Judge Advocate General's Office for reduction, 9 principal military offenses, Jan. 1-Dec. 31, 1918.	
	Number.	Number.	Per cent.
Total.....	7,624	947	12.42
Below 2 years.....	3,885	337	8.49
2 to 3 years.....	483	174	36.02
3 to 5 years.....	482	135	28.00
5 to 10 years.....	1,064	107	10.05
10 to 15 years.....	628	68	10.83
15 to 25 years.....	373	33	8.84
25 years or more.....	159	10	6.25

The important thing to notice about the table is that it shows 12 per cent of the total sentences to have been reduced by clemency exercised on recommendation of the Judge Advocate General. I see no reason to doubt that this 12 per cent is ample enough to cover all the individual cases in which an excessive severity would have been apparent on the face of the record.

The above table shows the reduction in its relation to the sentences of different lengths. The table shows that the largest percentage of reduction occurred in the sentences of medium length, and that the smallest percentages of reduction occurred in the sentences of shortest and of longest periods.

This result is perfectly natural and appropriate. The shortest sentences are those in which there would be the least call for reduction by clemency on the ground of excessive severity. The longest sentences are those in which the reduction on the ground of excessive severity would presumably not bring them to an extremely low period and therefore in which the time for recommending such reduction had presumably not arrived.

(2) How much total reduction did this action effect in the total length of all the sentences acted upon? This will afford some gauge of the thoroughness of the action in the nature of clemency. Table C below shows the number of sentences recommended for reduction, the total years of the original sentences, the total years reduced on recommendation of the Judge Advocate General's office, and the net years of sentence as actually served. The figures are given for the nine principal military sentences, as well as for the total thereof.

Referring to the table for details as to the specific offenses, I will point out here merely that the total reduction effected was a reduction of 3,876 years out of an original period of 4,331 years, or a reduction of 89½ per cent. In other words, action of this office, in effecting reductions in the 1,147 sentences selected on their merits for reduction, cut them down to 10.50 per cent of their original amount. Presenting the same result in another form, the same table shows that the average original sentence of these 1,147 sentences was for a period of 3.78 years (or nearly four years), and that the average sentence as reduced was only 0.40 of one year, or less than five months.

These figures as to reduction effected in the length of the sentences demonstrate that the action of this office was a radical one, and must have served to eliminate the excessive severity in those sentences. That the sentences selected for such recommendations of clemency included all of the sentences meriting the term "severe," neither I nor anyone else would be in a position either to affirm or deny without a consultation of every record. But I think that it is fair to assume that the scrutiny of the officers of the Judge Advocate General's staff presumably included all of those cases in which an excessive severity was obvious on the face of the record.

TABLE C.—Reductions of sentences recommended by clemency division, Judge Advocate General's office, according to amount of reduction, Jan. 1, 1918, to Dec. 31, 1918.

Offenses.	Number of court-martial sentences, Oct. 1, 1917, to Sept. 30, 1918.	Number of sentences recommended by Judge Advocate General's office for reduction.		Years of original sentence in cases selected for recommendation.		Total years reduced on recommendation of Judge Advocate General's office.		Net years of sentences as served.		Per cent of averages.
		Number.	Per cent.	Number.	Average.	Number.	Per cent on column 3.	Total years.	Average in years.	
Total offenses.....	12,472	1,147	9.20	4,331.28	3.78	3,876.69	89.50	454.59	0.40	10.51
Desertion.....	2,025	577	28.49	2,193.49	3.80	2,056.56	93.76	136.93	.24	6.24
Absence without leave.....	3,362	112	3.33	361.07	3.23	313.72	86.74	47.95	.43	13.25
Sleeping on post.....	609	63	10.34	187.08	2.97	150.14	80.25	36.94	.59	19.75
Assault and attempt to assault.....	173	34	19.65	135.00	3.97	108.09	80.07	26.91	.79	19.93
Mutiny.....	51	10	19.61	49.00	4.90	46.81	95.53	2.19	.22	4.47
Disobedience, disrespect, disloyalty.....	1,404	151	10.75	567.17	3.75	454.57	80.15	112.60	.75	19.85
Disobedience of regulations.....	208	46	22.16	192.75	4.19	116.07	60.22	76.68	1.67	39.75
Disobedience of orders.....	1,196	105	8.78	374.42	3.57	338.50	90.41	35.92	.34	9.50
Miscellaneous, forgery, larceny, etc.....	4,848	100	4.13	837.87	4.19	746.80	89.13	11.07	.46	10.87

5. EFFECTIVENESS OF RECOMMENDATIONS OF THE JUDGE ADVOCATE GENERAL'S OFFICE.

But the foregoing demonstration of the extent of mitigation of severity effected by the Judge Advocate General's Office, through its recommendations, is vain and meaningless, according to Senator CHAMBERLAIN. In his remarks I find it repeatedly asserted and implied that the commanding officer of the division or department—in technical expression, the reviewing authority—is not obliged to follow and does not follow these recommendations. "Court-martial sentences found by the reviewing authorities to be null and void for want of jurisdiction," he states, "have been allowed to stand." "The military commander is not obliged either to ask for legal advice or to follow it when he has asked for it and it has been given to him by responsible law officers of the Army." "Courts-martial should be required to accept the interpretation of the law by a responsible law officer."

Here again we have arrived at a simple question of fact. There is, to be sure, a question of legal theory involved. The records of courts-martial come to the Judge Advocate General to "revise"; and what legal effect this "revision" ought to have in theory is a mooted question of law and policy on which it is needless to enter here. Suffice it to say that a difference of view exists and that the judgment expressed by the Judge Advocate General in his appellate capacity is customarily phrased in terms of a recommendation to the commander in the field. But this question, after all, like many questions of fundamental principle, may become practically irrelevant in the light of the facts. The assertion made in Senator CHAMBERLAIN'S remarks is an assertion of fact, viz, that the commanding officer does not follow the legal advice which is given him and does not accept the rulings of the responsible law officer.

On the question of fact, let the facts themselves answer. The cases fall necessarily into two groups. One class of cases coming to the Judge Advocate General for revision under United States Revised Statutes, section 1199, the thirty-eighth article of war, and General Order No. 7, January, 1918, require and receive no other revision or approval than that given by the Judge Advocate General. The other class of cases includes all sentences of death and of dismissal of officers, which, under the forty-eighth article of war, require confirmation by the President, as well as certain other cases in which error of law has been found, but the execution of the sentence has not been suspended by the reviewing authority. The former class of records go directly back from the Judge Advocate General to the reviewing authority in the field; the latter class of cases go from the Judge Advocate General through The Adjutant General and the Chief of Staff to the Secretary of War, and sometimes to the President. The question of fact is, therefore, in what proportion of cases does purely military authority fail to give effect to these revisory rulings of the Judge Advocate General?

The results in both classes of cases are shown in the following Table D:

TABLE D.—Effect of action of Judge Advocate General's office, Oct., 1917, to Sept., 1918.

Cases recommended for modification or disapproval on legal grounds. ¹	Number of cases.	Recommendations given effect.		Recommendations not given effect.	
		Number.	Per cent.	Number.	Per cent.
To reviewing authority.....	125	121	96.8	4	3.2
To War Department.....	141	135	95.7	6	4.3
Total.....	266	256	96.2	10	3.8

¹ Does not include a few cases in which the recommendation referred only to the place of confinement.

It thus appears that out of a total for the period covered of 266 cases recommended by the Judge Advocate General for disapproval on legal grounds, there were only 10 cases in which the Judge Advocate General's ruling was not followed; of these cases, 4 were not followed by the reviewing authority in the field, and 6 were not followed in the Secretary of War's Office.

In the light of these facts, I think I am justified in asserting that the records disclose no foundation for the assertion which Senator CHAMBERLAIN has been led to make. It is not a fact that the military commander or that any military authority proceeds to follow out the dictates of his own discretion regardless of the interpretation of the law by a responsible law officer, nor that he fails to follow the legal advice "when he has asked for it and it has been given to him by the responsible law officers of the Army." Whatever may be the legal theory of the function now placed by statute in the Judge Advocate General as the law officer or appellate tribunal for military justice in the Army, that theory becomes virtually immaterial in the light of the facts during the period of the war. The state of things supposed by the Senator to exist, simply does not exist. Virtually the recommendations of the Judge Advocate General are given practical effect in the same manner as the trial courts in civil justice give effect to the mandate of the supreme court of the State.

6. MILITARY LAW AS DEPENDENT ON THE MILITARY COMMANDER'S DISCRETION.

But this brings me naturally to the last and most general assertion contained in the Senator's remarks, viz, that the general treatment of accused soldiers is not according to the strict limitations of law as embodied in the military penal code, but is made to depend upon the arbitrary discretion of the commanding officer in each case; or, to use the Senator's own language, "the records of the courts-martial in this war show that we have no military law or system of administering military justice which is worthy of the name of law or justice; we have simply a method of giving effect to the more or less arbitrary discretion of the commanding officer."

As a concrete demonstration of the incorrectness of this assertion, the foregoing facts, taken directly from the records of the courts-martial, appended to by the Senator, must suffice as a principal refutation. And yet the Senator's remarks call for more than the citation of concrete facts to the contrary. I will, therefore, take the opportunity to point out briefly what general difference does exist between military justice and civil justice.

The substance of my counter assertion is that although the theory of military justice does differ slightly from the theory of civil justice, yet in substance and in practice both of them, in our inherited Anglo-American system, are fundamentally identical, in that justice is founded upon and strictly limited by the requirements and safeguards of strict rules of law.

The only kernel of correctness in the abstract statement of Senator CHAMBERLAIN is that the theory of military justice is in its general purpose somewhat different from the theory of civilian criminal justice. The contrast of theory between the two is well set forth in a statement of Gen. William T. Sherman, made 30 years ago, in discussing our Articles of War:

"The object of the civil law," he says, "is to secure to every human being in a community the maximum of liberty, security, and happiness, consistent with the safety of all. The object of military law is to govern armies composed of strong men, so as to be capable of exercising the largest measure of force at the will of the Nation."

This definition of Gen. Sherman shows that the objects to be attained are different, in that military justice aims to make the man a better soldier or to eliminate him from the military organization if he can not be improved, while civilian justice looks to the ultimate protection of the community at large.

But, once this difference of theory and purpose is conceded, the two systems proceed in identical method, viz, by the application of strict rules and regulations so drawn as to give equal and fair treatment to all men, and to protect them against mere arbitrary discretion on the one hand, and the inflexible rigor of automatic penalties on the other hand.

The former end is attained by a system of courts, procedure, and definitions of offenses, which contains the counterpart of civilian justice in virtually every respect; and which, as already noted, is superior to the civilian system in its ample provision for automatic appellate review in every case. These rules and regulations are fully set forth in the Manual for Courts-Martial; every officer is required to be familiar with this; and a new edition of 50,000 copies, revised to date, was just printed in October.

The other aim, to protect the offender from the harsh consequences of a rigid system of penalties, is secured by the method of indeterminate sentences, i. e., virtually a probationary sentence for every man whose offense is not so heinous as to require immediate separation from the Army. For seven years past, military justice has possessed an indeterminate sentence and probation system which is in advance of that of any State of the Union; for it possesses virtually no minimum limit. How effective it is in mitigating and commuting the sentences originally imposed has been seen in the figures already set forth.

The system of military justice thus established is one of law and orderly procedure, not one of arbitrary discretion of the commanding officer. The proceedings are so conducted as to preserve for scrutiny of the superior authority every point of law which can possibly be raised for the protection of the accused. The accused is furnished a copy of the proceedings on request. This record goes up to the reviewing authority, and then to the Judge Advocate General. The Judge Advocate General's rulings on revision represent the application of all those legal principles which are required by law and regulations to be observed—definition of offenses, organization of the court, due procedure, sufficiency of proof, limitations of penalty, and so on. And the judgment of the Judge Advocate General, embodying those principles, is practically enforced and put into effect by the commanding officers with virtually the same effect as the decision of an appellate civilian court. The picture drawn of an arbitrary commanding officer contemptuously ignoring the limitations of law as embodied in the opinion of the Judge Advocate General is incorrect. In justice to officers of the Army who have in the stress of war acted as convening authorities it should be dismissed from the minds of the American people.

The foregoing figures and facts amply show this. But another and convincing way to understand it would be to read a few records from the Judge Advocate General's office. They bear all the familiar marks of a record in any civilian court of criminal appeal. Except for the subject being a military offense, the spirit permeating them is essentially not different from that of the records of a civilian court—the same raising of legal questions as to the allegations of the offense, the jurisdiction, the procedure, the evidence, and the judgment. The whole record is redolent of legalism. No one can read these records and not admit that the system of military justice is as full of legal limitations as any civilian system. Some might even infer that the technicalities of civilian criminal law are too prominent. But none could assert the contrary.

That military justice can not be improved in many details, could certainly not be maintained. Much might be said on this subject. But neither does any one maintain that civilian justice is perfect. The experience of the last year and a half, when carefully studied, will doubtless reveal numerous details in which improvement of the military code can be secured. It will first be necessary to compare divergent opinions, based on differences of local experience and of important policies. But the same is true of each one of our institutions, civil as well as military, that has passed through the crucible of war time. What we possess is a system of military justice founded on the Constitution, the statutes of Congress, and the President's regulations, administered in the trial courts by officers required to be familiar with it, and scrutinized in the appellate stages by professional lawyers whose sole object is to insure conformity in every substantial detail to those requirements of law.

E. H. CROWDER,
Judge Advocate General.

LIST OF CASUALTIES REPORTED AMONG THE UNITED STATES FORCES OVERSEAS

SECTION 1, MARCH 5, 1919.

The following casualties are reported by the commanding general of the American Expeditionary Forces:

Died of disease.....	33
Wounded severely.....	37
Total.....	70

Died of Disease.

CAPTAIN.

McGILL, Arthur H. E. E. McGill, 411 Garfield Avenue, Newcastle, Pa.

LIEUTENANT.

FOOTE, Marshall Warren. Mrs. Marshall Warren Foote, 1707 Eleventh Avenue, Greely, Ohio.

SERGEANT MAJOR.

MURPHY, John Henry. Mrs. Elizabeth Murphy, 547 North Sixty-fifth Street, Philadelphia, Pa.

SERGEANTS.

CAMPHAUSEN, Francis J. Mrs. Nettie Camphausen, 3459 Diversey Avenue, Chicago, Ill.

FORD, George. Mrs. Anna Ford, 142 Guerne Street, Brooklyn, N. Y.

HILLS, Farmer Judge. Mrs. Arthur Hills, R. F. D. 2, Friendship, N. Y.

KAY, Carroll E. Mrs. Lily G. Kay, Louisa, Va.

KEYSER, William E. Mrs. William E. Keyser, 9 Fenton Place, Dorchester, Mass.

McFADDEN, Chalton H. Mrs. Mary L. McFadden, Lynchburg, S. C.

SIMMONDS, Philip. Mrs. C. J. Hammer, 5721 Wayne Avenue, Germantown, Philadelphia, Pa.

VANTREES, Gaylor W. Mrs. Jennie L. Vantrees, 202 North Water Street, Butler, Mo.

CORPORALS.

ADDISON, Claude S. Mrs. Florence Crews, Lawtey, Fla.

ENGELBACH, Clarence. Mrs. A. Engelbach, Barnhart, Mo.

McGEE, John. Mrs. James McGee, 195 Haywood Street, Fitchburg, Mass.

RUPPERT, George. Mrs. Rosa Ruppert, Davidsonville, Md.

STOCKDILL, Thomas M. Mrs. Annie O. Stockdill, R. F. D. 5, New Bethlehem, Pa.

WILSON, Frank. Mrs. Eva M. Wilson, 103 Meachem Avenue, Battle Creek, Mich.

MECHANIC.

VANN, Arthur W. Miss Gertrude Vann, 2700 Pine Avenue, Mattoon, Ill.

WAGONERS.

DEXTER, Charles S. Mrs. Catherine Dexter, Atlantic Avenue, Matawan, N. J.

ORBOM, Einar E. Gust Orbom, 811 Second Street NW, Minot, N. Dak.

SZYMCZAK, Anton. John Nowicki, 46 Chamber Street, Milwaukee, Wis.

WHITE, Homer. Mrs. W. S. White, 608 Kickapoo Street, Hiawatha, Kans.

COOKS.

GLASS, James. Mrs. Mabel C. Glass, 310 North Ninth Street, Wilmington, N. C.

HENRY, Lawrence R. Mrs. Sarah E. Henry, Seventh Street and Asbury Avenue, Ocean City, N. J.

CHAUFFEUR.

STEVLLINGSON, Orbeck D. Henry Stevllingson, Westby, Wis.

PRIVATES.

ANDERSON, Roland H. John P. Anderson, Pontotoc, Miss.

BAXTER, James Raymond. Samuel J. Baxter, box C, Woodson, Ill.

BROWN, William Denver. Joseph Brown, Lacreek, S. Dak.

BUENS, Edward G. Mrs. Minnie Buess, 247 East Seventy-second Street, New York, N. Y.

BURKE, Thomas A. Mrs. Elizabeth Ross, 538 Virginia Avenue, Jersey City, N. J.

CALDWELL, Artie B. Mrs. Violet Caldwell, 617 King Street, Garrett, Ind.

CARLISLE, John W. Mrs. John W. Carlisle, Millbranch, N. C.

CIECHANOWICZ, William. Mrs. Thomas Wojciewsky, 1250 Chicago Avenue, Milwaukee, Wis.

Wounded Severely.

LIEUTENANT.

JACOB, Clyde H. Mrs. Marion Tait Jacob, 715 South Boyle Avenue, Los Angeles, Cal.

SERGEANT.

FINEGAN, Garet J. Edward Finegan, 204 Easton Avenue, New Brunswick, N. J.

CORPORALS.

ABBOTT, Frank. William Abbott, Williams-ton, Mich.

ALEXANDER, Fred M. M. E. Alexander, Spann, Ky.

HALE, Clyde B. Mrs. Winfield Covey, 725 West Done Street, Rome, N. Y.

LANZARICH, Benn. Charlie Lencher, Christopher, Ill.

GALLAGHER, Martin. Mrs. Dilla Gallagher, 49 Driggs Avenue, Brooklyn, N. Y.

POLLIS, Adam L. Lewis Pollis, Exeter, Pa.

RAFTERY, Edward Joseph. William Raftery, 779 Eighth Avenue, New York, N. Y.

SMITH, Andrew H. Mrs. Luvada Bagadel, R. F. D. 3, Kennett, Mo.

SRINER, George D. Mrs. Lovine Srinier, 1640 East Main Street, Columbus, Ohio.

PRIVATES.

ALLORD, George A. Louis Allord, 12 North Main Street, Torrington, Conn.

BARMAZEL, Michal. Mayr Barmazel, 1215 South Homan Avenue, Chicago, Ill.

BELL, William McH. Mrs. Nancy Bell, Harrison, Ohio.

BEYER, Clarence P. Mrs. Minnie Beyer, 4017 Glenmore Avenue, Chevoit, Ohio.

BEYER, William A. Herman Beyer, R. F. D. 29, Shiocton, Wis.

BILLER, Hyman. Morris Biller, 56 Allen Street, Boston, Mass.

BRAY, William G. Mrs. Maddle G. Riggs, Riddle, N. C.

CARSON, Elzie. Mrs. Fannie Carson, general delivery, Tiptonville, Tenn.

CARSON, Robert. Mrs. N. Williams, 1800A State Street, Granite City, Ill.

COX, John H. L. Mike Cox, Commanche, Tex.

DESCHEPPER, Joseph. Mrs. Mary Guyot, 528 East Fifty-seventh Street, North, Portland, Oreg.

DIEHL, Percy. Mrs. Helen Diehl, 124 West Tenth Street, Junction City, Kans.

DORAN, Michael A. Adam Doran, 11 Hardy Street, Salem, Mass.

ERIKSEN, Raphael. Jens Eriksen, 765 Humboldt Street, Denver, Colo.

FINNEY, John A. Mrs. Alice Poore, 1679 Wisconsin Avenue, Washington, D. C.

FISHER, George E. Mary Fisher, R. F. D. 3, Midland, Mich.

FOSTER, Henry Clay. Fred Foster, box 252, Rector, Ark.

GAUDETTE, Ovilla. John B. Gaudette, Hudson, N. H.

HAYES, John A. Mrs. Catherine Hayes, 10 Boehler Avenue, South Boston, Mass.

HEBB, Addison R. William Hebb, Pisgah, Iowa.

HOOPER, John F. Mrs. Sarah Ludwick, Rock Island, Tex.

HURITT, George W. John T. Huritt, Boscobal, Va.

LAURSEN, Edward. Just Laursen, Walnut Street, Teaneck, N. Y.

LEIBEL, George F. Peter Bauer, R. F. D. 5, Mankato, Minn.

McCLELLAND, Lon J. Mrs. Awildie McClelland, R. F. D. 1, box 16, Spearsville, La.

MAKSZUS, Kazimuras C. John Bravenskes, 1215 South Second Street, Philadelphia, Pa.

SECTION 2, MARCH 5, 1919.

The following casualties are reported by the commanding general of the American Expeditionary Forces:

Killed in action.....	14
Died from accident and other causes.....	11
Died in aeroplane accident.....	1
Total.....	26

Killed in Action.

SERGEANTS.

GRAY, Walter T. Edward Gray, Long Ridge, Ky.

TURNER, John. Mrs. Maggie Turner, 214 Rockland Street, Lancaster, Pa.

CORPORAL.

HECHT, Arthur C. W. Mrs. Crina Hecht, 1 Miller Street, Rochester, N. Y.

PRIVATES.

BRISCOE, Thomas M. William Briscoe, Louistown, Mo.

BROCK, Walter Stephen. Mrs. Agnes Brock, Seagate, N. C.

DESMARAIS, Samuel. Joseph Desmarais, 59 Mills Street, Southbridge, Mass.

FAMIGLIETTI, Genaro. Ravofaelli Bolidero, Keslyn, N. Y.

GAVIN, John. Mrs. Mary Gavin, 419 Hicks Street, Brooklyn, N. Y.

LEWIN, Raymond G. Mrs. May T. Lewin, 2114 North Charles Street, Baltimore, Md.

MELOSH, Eugene. Mrs. B. E. Melosh, 311 Montclair Avenue, Detroit, Mich.

OLSON, Frederick. Hans Engenick, Daglum, N. Dak.

SPANGLER, Joe. August Spangler, R. F. D. 1, New Franklin, Wis.

WIGNEL, Frank M. Mrs. Alice Wignel, 285 Mulberry Street south, Chillicothe, Ohio.

WILLIAMS, Fred Raymond, Marlon Williams, R. F. D. 1, Petersburg, Ohio.

Died from Aeroplane Accident.

LIEUTENANT.

TABER, Arthur R. S. R. Taber, 20 Washington Square, New York, N. Y.

Died from Accident and Other Causes.

SERGEANTS.

BROCK, James R. Mrs. Mary B. Taylor, 6031 McPherson Avenue, St. Louis, Mo.

YODER, Wilbert R. Mrs. Albert Yoder, Beloit, Ohio.

CORPORAL.

HAMAN, Thomas P. Robert Haman, 322 Urania Avenue, Greensburg, Pa.

PRIVATES.

EAGLE, Samuel Rembert. Mrs. Martha J. Eagle, Doe Hill, Va.

FLETCHER, Walter Amos. Mrs. Walter A. Fletcher, R. F. D. 2, Pine City, N. Y.

FREEMAN, Charles. Henry Freeman, Choctaw, Mont.

LANGFORD, Thomas. Mrs. Mary Bennett, R. F. D. 7, Cookeville, Tenn.

POWELL, Charles K. Mrs. Ruth E. Powell, 140 East Third Street, Claremont, Cal.

THOMPSON, Arthur. Andrew Thompson, Harrison, Ga.

WALKER, Walter. William. Mrs. Edith Pierce, R. F. D. 3, Plymouth, Mich.

WILKINSON, Edward. Mrs. Sophie Irwings, 207 East Bittenhouse Street, Philadelphia, Pa.

SECTION 3, MARCH 5, 1919.

The following casualties are reported by the commanding general of the American Expeditionary Forces:

Wounded (degree undetermined).....	86
Wounded slightly.....	39
Total.....	125

Wounded (Degree Undetermined).

LIEUTENANTS.

BEDSOLE, Massey P. Mrs. L. B. Bush, Thom- asville, Ala.

BOOTH, George M. J. B. Booth, Willford, Ark.

CARPENTER, William R. W. H. Carpenter, Marlon, Kans.

HURD, James F. Mrs. E. M. Hurd, 11 Main Avenue, Albany, N. Y.

KAHLE, Maurice Clark. Mrs. Myrtle Farson Kahle, 31 McKennan Avenue, Washington, Pa.

KILLEN, Harold J. W. Miss M. I. White, 5110 Springfield Avenue, Philadelphia, Pa.

CASUALTIES REPORTED BY GEN. PERSHING

McKAY, Robert J. Mrs. Otilia McKay, 82 St. James Street, Buffalo, N. Y.
STACKHOUSE, Joseph Armit. Mrs. Alicia Stackhouse, 735 Trinity Avenue, Ambler, Pa.

SERGEANTS.

BARRY, Michael J. Mrs. Margaret Barry, 960 Sarah Street, Philadelphia, Pa.
BROWN, Ernest S. Mrs. William M. Lightcap, 3211 East Twenty-sixth Street, Kansas City, Mo.
CHESHIER, Jess M. Myron Cheshier, Vandalia, Ill.
HECHTL, Albert L. Mrs. Thresa Killiam, 20 Cameron Avenue, Detroit, Mich.
HORNE, James E. Albert Horne, Uniontown, Pa.
MICHAELS, William. Mrs. Annie Michaels, 462 H Street SW., Washington, D. C.
TERRY, Thomas P. Mrs. Julia Terry, Adamsville, Tex.
VICKERS, Thomas A. William H. Vickers, Orchard Avenue, Troy, N. Y.
ALBERT, Willie. Will C. Albert, Pulaski, Va.

CORPORALS.

COONEY, William H. Mrs. Sabra Cooney, 11 Warren Street, Springfield, Mass.
DAVIS, Bryant G. Mrs. Ella B. Woods, Fontanelle, Iowa.
DAVIS, Charles. Mrs. Belle Davis, Meade, Kans.
DES BORDES, August G. Robert A. Davison, box 1124, Bisbee, Ariz.
DESMOND, James Edward. Miss Ella L. Desmond, 70 Parsons Street, Brighton, Mass.
HALEY, Ray M. Mrs. Helen Haley, 1903 Milton Avenue, Solvay, N. Y.
JERSEY, Albert. Mrs. A. E. Jersey, 158 Martin Terrace, Bridgeport, Conn.
KRISMAN, Henry. Mrs. Sarah Kriesman, 871 Tiffany Street, New York, N. Y.
LETKA, William. Charles Levendusky, 41 Franklin Street, Greensburg, Pa.
MCALLEN, Walter H. Miss Carrie B. McAllen, Princess Anne, Somerset County, Md.
REDFERN, Clyde. Robert Henderson Redfern, McLeansboro, Ill.
SARDINIA, Anthony. Joseph Sardinia, 224 Hanover Street, Boston, Mass.
SARLES, Arthur L. Mrs. Anna Sarles, Merico, Canada.
SCHOENFELD, Milford E. Abraham L. Schoenfeld, 232 Sylvan Street, Rutherford, N. J.
STEWART, Frederick A. George W. Stewart, 8 Concord Street, Charlestown, Mass.
STRAIGHT, Erie A. Mrs. Eva Straight, Arkport, N. Y.
UNDERWOOD, John. Mrs. Rettie Underwood, general delivery, Snyder, Mo.
WINEBRENNER, Oscar C. William H. Winebrenner, Damon, Tex.

BUGLER.

SWEETSER, Percy A. Mrs. Bertha Sweetser, Mortislaville, Vt.
NORVICH, Alexander. Sylvester Norvich, Dupki Novogorodski, Russia.
NUNZIATOR, Salvatore. Catapana Salvator, 271 Essex Street, Brooklyn, N. Y.
OAKES, Francis J. Mrs. Elizabeth W. Oakes, Lenni Mills, Pa.
O'BAR, Troy Clyde. George W. O'Bar, Cowlington, Okla.
O'CONNOR, James B. James B. O'Connor, 115 Bedford Avenue, Brooklyn, N. Y.
OTTENFELDT, Max. Mrs. Dora Ottenfeldt, 438 West Main Street, Madison, Wis.
PENDRY, Roy H. Mrs. Lillie Pendry, 1, C, Dennington Park Mansions, West end Lane, West Hampstead, London, N. W. 6, England.
PEPIS, Arthur. Mrs. Reuben Pepis, 858 Newett Place, New York, N. Y.
PERCIFELD, Bill. Mrs. Jossie Percifeld, Wallins Creek, Ky.
PERKEY, Roy. Samuel Frantz, Lime City, Ohio.
PETRAN, Frederick, Jr. Mrs. Antoninette Petran, Moacow Avenue, Sayville, N. Y.
POWERS, John. Thomas Powers, 3 Redfield Street, New Haven, Conn.
PSZCOKOSKI, Stanley. John Pszcolkoski, 144 Lowell Street, Lawrence, Mass.
RAYNARD, Ernest C. Mrs. R. N. McKenzle, 192 Essex Street, Lowell, Ariz.
READ, Clarence A. Mrs. Ellen Read, 21 Abram Street, Pawtucket, R. I.
REED, Julius. Abe Reed, Decatur, Ala.
RENNEL, Barney. Mrs. Hattie Renell, Swanton, Vt.
RICCI, Ridolfo. Sante Gelsomine, box 27, New Hall, W. Va.
RICE, William Ira. Delbert Rice, 213 Eighth Avenue, Antigo, Wis.
RIDDERBUSH, Gustav. Mrs. Helen Ridderbush, Dorchester, Wis.
RINE, Hiram J. Mrs. Flora Rine, R. F. D. No. 1, Walbonding, Ohio.

ROBINETT, Charles William. William Robinett, Ash Grove, Mo.
RYAN, William L. Mrs. Dennis Ryan, 198 McNeil Street, Millville, N. J.
RYSZKOW, George. Anton Lenovtovich, 2935 West Twenty-fifth Street, Chicago, Ill.
SAINT, James H. Mrs. Katherine Saint, 111 Eastern Avenue, Aspinwall, Pa.
SANDERSON, Gust D. Carl Johnson, Hillsboro, N. Dak.
SCHNEIDER, Max. Sam Schneider, 706 South Jefferson Street, Dayton, Ohio.
SHARKEY, Mark. Miss Jennie Sharkey, 194 Meldrum Avenue, Detroit, Mich.
SLAATMYREN, Elmer L. Mrs. Caren Amalia Clausen, box 346, Pelican Rapids, Minn.
SLOVICK, Joseph. Mrs. Rosie Slovick, 1377 East Twelfth Street, Cleveland, Ohio.
SMITH, Carl E. Erwin H. Smith, R. F. D. 4, Carthage, N. Y.
STRAVITSKY, Aaron. Jacob Bressler, 454 North Second Street, Philadelphia, Pa.
STRAUB, John Franklin. A. Straub, R. F. D. 1, Pleasant Green, Mo.
STRAUB, John Henry. William Plunkett, Minersville, Pa.
STRINGER, Tonie. Mrs. Rose Stringer, Clarks, La.
SWEENEY, Thomas L. John Joseph Sweeney, 4204 West Pine Boulevard, St. Louis, Mo.
SWYGMAN, Derk. George Swygan, R. F. D. Stewartville, Minn.
SYBERT, Clarence L. Mrs. J. C. Kriebel, 1303 Central Boulevard, Centralia, Wash.
SYLVAIN, Donn. Levi Sylvain, Skowhegan, Me.

TATE, Ishmael P. Mrs. Roda A. Tate, Appalachia, Va.
TAYLOR, Victor M. Mrs. Florence Taylor, box 77, Napanoch, N. Y.
TERREZZI, Giuseppe. Mrs. Dominca Catonese, Strada Navijato Contradavi Grua Messina, Italy.
THOMPSON, Charlie L. Mrs. Francis Crisp, Mebane, N. C.
VAUGHN, Chester A. Dr. Edgar H. Vaughn, Tyler, Tex.
VENTURINO, Francisco. Salvador Venturino, Glen Cove, N. Y.
WEISGERBER, Ralph H. Mrs. Helen Weisgerber, 617 West Park Row, St. Peter, Minn.
WHEAT, Elmer R. Mrs. Lena Wheat, 607 Second Street, Sterling, Ill.
WILLS, Clarence F. Robert C. Wills, 136 Orange Street, Roslindale, Mass.
WUOKKA, Walina E. Leo Mandelbakka, 111 Pine Street, Gardner, Mass.
ZACHER, Charles J. Mrs. Agnes Zacher, 3247 Seminary Avenue, Chicago, Ill.

Wounded Slightly.

PRIVATE.

LA ROSE, Lawrence Joseph. William La Rose, R. F. D. No. 1, Perryville, Mo.
LEWIS, Willard Ray. Willard Lewis, 1610 South Eleventh Street, Lawrenceville, Ill.
LIEBER, Friedrich W. Richard Lieber, Waterbury, Nehr.
MCGILLIVRAY, John A. Mrs. Agnes McGilivray, 7 Mason Court, Gloucester, Mass.
MATHIWS, James E. Mrs. Julia Mathews, R. F. D. No. 2, Durant, Okla.
MAZZECCHETTI, Giovanni. Mrs. Secondena Mazzechetti, Atri Per Casole, Provincia, Gerano, Italy.
MELCHER, Otto J. John Melcher, general delivery, Bethalton, Ill.
MILLER, Thomas. Jonathan Miller, Mount Pleasant, Pa.
MOORE, Ernest Edwin. Mrs. Grace Moore, 3119 Euclid Avenue, Kansas City, Mo.
MOSCARO, Joseph. Parquale Moscaro, Savoli, Italy.
MUDD, Thaddeus J. Mrs. Sophia V. Mudd, Waldor, Md.
NEWMAN, Walter. Benjamin Newman, Bonne Terre, Mo.
NIELSEN, John E. Eph Nielsen, R. F. D. No. 1, Idaho Falls, Idaho.
NORD, Gust O. J. O. Nord, 617 East Avenue, Red Wing, Minn.
NOREK, Joseph. Thomas Norek, 11 Meeting Street, Valley Falls, R. I.
NOVAH, Joseph. Mrs. Nellie Novah, Hublus, Russia.
PAYNE, Ralph. Miss Bessie Payne, 319 Main Street, Bradley Beach, N. J.
PERRITT, W. J. Bryan. S. A. Perritt, R. F. D. No. 1, Hazelhurst, Miss.
PHILLIPS, Jesse. Mrs. May Eldredge, R. F. D. No. 3, Stanton, Mich.
RANKIN, Arthur C. Mrs. Myrtle Rankin, Rouseville, Pa.
RAWLINGS, John. Mrs. Carrie E. Rawlings, 574 St. Mary Street, Baltimore, Md.
RAY, Edgar A. Robert E. Ray, R. F. D. C, Andalusia, Ala.

REAK, Frank B. Mrs. Bridget Reak, R. F. D. No. 3, Randolph, Wis.
REED, James L. Edward Reed, 933 Highland Avenue, Atlanta, Ga.
REINECKE, Henry Richard. Mrs. Charlotte Reinecke, 708 Marlon Street, Oak Park, Ill.
RUSZCZYK, Wladyslaw P. Charles Ruszczyk, 232 Curtis Street, New Britain, Conn.
SATURNO, Victor. Peter Saturno, 556 Kenmore Avenue, Oakland, Cal.
SCHALMAN, Henry. Maris Schlossberg, 42 East One hundred and twelfth Street, New York, N. Y.
SHINGLE, Chester. Mrs. Florence Shingle, 309 Spruce Street, Reading, Pa.
SMITH, Leroy H. Mrs. Carrie Smith, 96 West Blackwell Street, Dover, N. J.
SOUZA, Janero. Frank Souza, Point Heyer, Cal.
STORY, Isaac P. Mark D. Story, R. F. D. No. 1, Woodland, N. C.
TOWNSEND, Edward F. Mrs. Sarah Townsend, 85 Summer Street, Claremont, N. H.
TULLIO, Louis. Nicola Tullio, Troino Del Sangro, Pridi, Chieti, Italy.
UNDERDOWN, Claude. C. L. Sweeton, Harrison, Ark.
VOGT, Ben. Mrs. Effie May Shadrach, 2145 National Avenue, Dayton, Ohio.
WALTHER, Adolph. Mrs. Anna Walther, 737 Sohl Street, Hammond, Ind.
WOODARD, Clyde. Mrs. Sirena Woodard, New Liberty, Ill.
ZARLENGA, Antonio. Diminiqua Zarlenga, Fu Pasquale, Castel Verrino, Italy.

SECTION 4, MARCH 5, 1919.

The following casualties are reported by the commanding general of the American Expeditionary Forces:

Wounded (degree undetermined)-----	63
Wounded slightly-----	56
Total-----	119

Wounded (Degree Undetermined).

CAPTAINS.

PALMER, Augustus W. Mrs. Anna W. Palmer, 27 Dorchester Avenue, Mount Hope, N. Y.
SLATE, Ralph. Mrs. Mary P. Matteson, R. F. D. No. 6, Kalamazoo, Mich.
WOODS, Philip H. Mrs. Philip H. Woods, Port Carbon, Pa.

PRIVATE.

AKIN, WALTER S. Mrs. Maggie Akin, Parrish, Ill.
ALLEN, Charles H. Mrs. Tom Hughes, 204 South Fourteenth Street, Corsicana, Tex.
AMARAL, Manuel. Mrs. Mary Amaral, 321 Castro Street, Oakland, Cal.
ANDERSEN, Martin P. Edward E. Andersen, Salinas, Cal.
ARMSTRONG, Harry H. Jesse Armstrong, 3619 Fie Street, Indiana Harbor, Ind.
BAUMGARTNER, Henry. Miss Lillian Anderson, Black Earth, Wis.
BEEBE, Ted. Mrs. Dolly Beebe, 3893 Delmar Avenue, St. Louis, Mo.
BENNETT, Frank Vincent. Mrs. Bridget Bennett, 350 South Seventh Street, Newark, N. J.
BLACKAMORE, Roy C. Dennison Blackamore, 215 North Centerville Street, Sturgis, Mich.
BLESSING, William S. Henry P. Blessing, 117 Cumberland Street, Dallas, Tex.
BROWN, Charlie J. J. W. Brown, R. F. D. No. 1, Buckholtz, Tex.
CAHILL, Edward James. John Cahill, 66 Twenty-sixth Street, Milwaukee, Wis.
CAMP, Willard. Mrs. Roland Camp, 47 North Walnut Street, Mount Carmel, Pa.
CARR, Charles B. Stephen B. Carr, 5331 Larchwood Avenue, Philadelphia, Pa.
CARTER, Joseph R. Joseph Carter, 639 First Avenue, New York, N. Y.
CLAYTON, Franklin P. Mrs. Mary G. Clayton, R. F. D. No. 3, box 54, Cranbury, N. J.
COFFEY, Ed. M. Mrs. Bertsiek Weaver, Buffalo, Okla.
COHN, Samuel. Mrs. Sarah Cohn, 800 Fifth Street SW., Canton, Ohio.
CONNELLY, Johnnie A. Peter J. Connelly, route No. 2, box 45, Terrell, Tex.
CONNERS, William Francis. Mrs. Mary Connors, 159 Bedford Avenue, Brooklyn, N. Y.
CONTE, Geralamo. Mrs. Flippa Caruso, Minturno, Province Decasirto, Italy.

CASUALTIES REPORTED BY GEN. PERSHING

COOK, Calhoun C. Mrs. Sarah R. Cook, 307 East Liberty Street, Savannah, Ga.
 CORELLI, Joseph. Frank Corelli, 306 North West Street, Syracuse, N. Y.
 DANA, Samuel J. Joe W. Dana, Pleasant Point, Me.
 DAVIS, John C. John Davis, R. F. D. No. 1, Mercer, Mo.
 DAVIS, Ward B. Mrs. Amy Davis, R. F. D. No. 1, Fortville, Ind.
 DEVORE, Clarence. John Devore, 124 Sears Street, Dayton, Ohio.
 DIVITO, James. Mrs. Mary Divito, 120 Erie Street, Buffalo, N. Y.
 FITZL, Lawrence Raymond. Charles Fitzl, Stanley, Wis.
 FOSS, Clarence E. Mrs. Clarence E. Foss, Rochester Street, Berwick, Me.
 HACKETT, Michael J. Michael Hackett, 1452 East Eighty-ninth Street, Cleveland, Ohio.
 HALL, Albert. Mrs. Grace May Cross, Sellersburg, Ind.
 HALL, Jarrett C. A. J. Hall, Montgomery, Tex.
 HAWLEY, Donald D. Mrs. Lena Hawley, 1406 Pearl Street, Sioux Falls, S. Dak.
 HOBZA, William Louis. Joseph Hobza, Kingfisher, Okla.
 HOEY, Harry A. Thomas Hoey, 4727 Reinhardt Street, Philadelphia, Pa.
 HOFFMAN, Everet J. William Hoffman, 384 West Central Avenue, Delaware, Ohio.
 ICHILCHICK, William. Louis Sterin, 632 Saratoga Avenue, Brooklyn, N. Y.
 JACOBS, Harry M. Mrs. Annabelle V. Jacobs, Glenwood and Davis Streets, Akron, Ohio.
 JACOBSON, Alex E. Martin Jacobson, Star Route, Mindoro, Wis.
 LANDINE, Joseph. Frank Landine, 611 Fame Street, Pittsfield, Mass.
 LARSEN, Aaron. Terrance Larson, Glenwood, Utah.
 LARSON, Birger. Lars Bernhtson, Skiln, Telmarken, Norway.
 LAWS, Collins L. Mrs. Margaret Laws, Broken Arrow, Okla.
 LEDER, Max Meyer. Samuel Leder, 114 South Street, Jamaica, N. Y.
 LEE, Thomas M. Mrs. J. F. Lee, 82 Madison Street, Brooklyn, N. Y.
 LINDSTROM, Sigurd. Miss Hilma Lindstrom, Piteo, Sweden.
 MCCARTNEY, Zavern V. Mrs. Mollie E. Cummings, Bradford, Tenn.
 McDEARMAN, William. Walter A. McDearman, R. F. D. No. 11, Lebanon, Tenn.
 McDONALD, Charles J. Mrs. Charles J. McDonald, 627 West Street, Topeka, Kans.
 McFADDEN, James A. Elsie N. Hugbart, Freeport, Ohio.
 MAHER, William T. Mrs. Catherine Maher, 687 Kearny Avenue, Kearny, N. J.
 MANSKE, Arthur H. Herman Manske, Milton Junction, Wis.
 MEEK, Earl Ernest. Frank Meek, Dunbar, Ohio.
 MIKKELSON, Martin. Mrs. Martha Mikkelsen, Star Route, Mindoro, Wis.
 MILOTA, Albert M. Albert Milota, Cresco, Iowa.
 MUNE, Nicholas. Albert Mune, 5739 Vine Street, Philadelphia, Pa.
 NACCA, Joseph. Dominick Stellano, 458 Hanover Street, Brooklyn, N. Y.
 NEUBAUER, Emil. Joe Neubauer, Martin, N. Dak.
 NIHILL, Timothy. Mrs. Bridget Nihill, 305 Lexington Avenue, Brooklyn, N. Y.

Wounded Slightly.

CAPTAIN.

WHITE, Ralph R. Mrs. Helen S. White, 1511 East One hundred and eighth Street, Cleveland, Ohio.

LIEUTENANTS.

DOUGHERTY, Daniel J. Mrs. Mary A. Dougherty, Clifton Street, Aidan, Delaware County, Pa.
 EWERT, Earl Cranston. Albert L. T. Ewert, 609 San Juan Avenue, La Junta, Colo.
 GAMBLEE, Ellsworth A. Mrs. Alberta L. Wills, 3058 Kerper Avenue, Cincinnati, Ohio.
 KRAUSSMAN, Arthur S. Mrs. Edith A. Kraussman, One hundred and tenth Street and Riverside Drive, New York, N. Y.
 LAZARUS, William Wheelock. Mrs. William Wheelock Lazarus, Tunkhannock, Pa.
 MANNERING, Herbert Wood. Mrs. Wilhelmina Mannerling, 37 Irving Place, Rockville Center, N. Y.

SERGEANTS.

BATES, John W. John Bates, 157 Smith Street, Fall River, Mass.
 FRANK, Emmanuel. Mrs. Mary Frank, 100 Jerome Street, Brooklyn, N. Y.

KWART, Louis. Phillip H. Sokol, 45 East One hundred and twenty-eighth Street, New York, N. Y.
 LIVINGSTON, William S. Walter Hartwell, R. F. D. No. 3, Norwich, N. Y.
 WARNER, Arthur W. Mrs. A. K. Warner, Tonganoxie, Kans.
 WHITE, John B. Joseph K. White, 69 East Second Street, Dunkirk, N. Y.
 WILKS, Frederick T. George Wilks, 3 Sussex Road, Flord, Devonshire, England.
 WILSON, William S. Presard D. Wilson, R. F. D. No. 6, Charlotte, N. C.

CORPORALS.

BARTENBACH, John. Mrs. Sophie Bartenbach, 198 Theodore Street, Long Island City, N. Y.
 BUTTERWORTH, James P. James Ross Butterworth, 276 Drake Avenue, New Rochelle, N. Y.
 CHESSON, Otis A. Otis M. Chesson, R. F. D. No. 2, Plymouth, N. C.
 DYMINSKI, Leo J. Frank Dyminski, 241 Lane Avenue NW, Grand Rapids, Mich.
 GARFIELD, Wilbur W. Mrs. E. D. Garfield, St. Johnsbury, Vt.
 MILLER, Ralph V. Mrs. Mary C. Miller, Tonkawa, Okla.
 MURPHY, Edward C. Alphonso Murphy, 32 Bostwick Street, Detroit, Mich.
 O'BRIEN, James Eugene. Mrs. Elizabeth Frisch, box 65, Lewiston, Minn.
 OSTROW, Oscar I. Mrs. Minnie Ostrow, 140 Fulton Street, Brooklyn, N. Y.
 SEXTON, Ralph H. Thomas J. Sexton, 706 North Second Street, Durant, Okla.
 SKINNER, Merl L. Mrs. W. H. Skinner, 728 West Hill Street, Ottumwa, Iowa.
 SPRAGUE, George D. Miss Edith Sprague, 277 Putnam Avenue, Brooklyn, N. Y.
 WILLMANN, Paul L. Mrs. Paul Willmann, R. F. D. No. 1, box 36, Seguin, Tex.
 WILSON, Aubrey R. George B. Wilson, Forest River, N. Dak.
 WYRE, Burney H. Mrs. Elizabeth Wyre, R. F. D. No. 4, Eskridge, Kans.

MUSICIANS.

STUCKER, Gerald S. G. S. Stucker, Fontanelle, Iowa.

MECHANIC.

GRANT, John K. Mrs. Mary E. Grant, Fallston, Md.

PRIVATE.

ALFORD, Marvin R. James T. Alford, Dyer, Tenn.
 ALLEN, George David. Mrs. Liva Allen, South Branch, Mich.
 AYERS, Frank. Mrs. Dan Martin, 415 Water Street, Eau Claire, Wis.
 BALDASSARI, Angelo. Mino Baldassari, 2308 First Avenue, New York, N. Y.
 BLACK, Frank R. Frank W. Black, 424 South Alabama Street, Okmulgee, Okla.
 BOWER, Ralph. John W. Bower, 1203 West Main Street, Chanute, Kans.
 BROWN, Walter W. Mrs. Barbara Brown, 108 Old Dorward Street, Lancaster, Pa.
 CAIN, William N. William M. Cain, sr., route 1, box 18, Tanner, Ala.
 CAMPBELL, Roy W. Mrs. Bertha Campbell, Robbinston, Me.
 CANNELLA, Tony. Pasqual Cannella, 253 North Fifth Street, Brooklyn, N. Y.
 CHARLOP, Joseph J. Mrs. Saddle Charlop, 1540 Fifty-second Street, Brooklyn, N. Y.
 CLARK, John. Mrs. Easter Clark, Roxboro, N. C.
 CONNER, John D. Josh L. Huffman, Cherry Hill, Miss.
 CUNNINGHAM, Jack J. Mrs. Clara Kimball Young Cunningham, 18 South Hicks Street, Philadelphia, Pa.
 DONLON, Michael James. Mrs. Cathern Billington, 918 Third Avenue, New York, N. Y.
 ELLWANGER, Carl F. Mrs. Mary Ellwanger, 1264 Wigner Avenue, Chicago, Ill.
 FARIAS, Chris E. Mrs. Petro Gallardo, 2735 Fifth Avenue, Sacramento, Cal.
 FLEISCHAUER, Mrs. Phoebe Fleischer, Gaberg, Ill.
 GOLDBERG, Harry. Mrs. Ida Goldberg, 77 Essex Street, New York, N. Y.
 GUM, Edward F. Mrs. Jennie L. Gum, Pittsburg, Ky.
 HILL, George. Willie Hill, 609 West Federal Street, Youngstown, Ohio.
 HOHENBERGER, Bruno. William Hohenberger, Fredericksburg, Tex.
 HUNT, Wayne G. Warren Hunt, care of National Rooms, Okmulgee, Okla.
 KASEE, Edward. Charlie Kasee, Ethel, W. Va.

LIST OF GOVERNMENT CONTRACTS

MEDICAL SUPPLIES DIVISION.

The following is a list of contracts of the Medical and Hospital Supplies Division, passed by the board of review of that division:

February 24, 1919.

4308. NYC. Standard Oil Co., lamp wicks; undelivered balance to be accepted; material required.

3692. NYC. Heywood Bros. & Wakefield, invalid chairs; undelivered balance to be accepted; material ready for delivery November 6.

c-898. GPO. Wilson & Wilson, surgical needles; undelivered balance of \$41,107.04 canceled by payment of \$873.14.

c-1891. GPO. Wilson & Wilson, syringes; \$3,000. Canceled entirely, by payment of \$126.50.

c-1736. GPO. United Drug Co., drugs; canceled unrequired balance without loss, \$213.80.

c-786. GPO. Defiance Bleachery, surgical dressings; undelivered balance canceled without loss, \$528.90.

c-1319. GPO. Defiance Bleachery, surgical dressings; undelivered balance canceled without loss; \$43,040.55.

M. & H. 268. Dulin & Martin Co., crocks, earthenware, \$56.25.

February 25, 1919.

c-1725. GPO. Amended Eli Lilly & Co., drugs; canceled without loss, \$135.81.

c-1927. J. Prochaska, artificial eyes; undelivered balance canceled without loss, \$33.

4310. NYC. Seaboard Broom Co., brooms; material required, undelivered balance to be accepted.

4553. NYC. Eastman Kodak Co., X-ray material; proposition to accept films and cancel plates, made by New York depot, approved, subject to approval of the Division of Roentgenology.

77. Wash. E. Leitz, laboratory supplies; unapproved contract to be approved, material delivered.

RAW MATERIALS DIVISION

The Paints Branch, Raw Materials Division, Purchase, Storage, and Traffic Division, War Department, has made the following award to satisfy Rock Island requisition No. 16:

750 gallons stencil black paint, Army specification 43 of May 7, 1918, furnished in 1-gallon cans, O'Brien Varnish Co., South Bend, Ind., \$0.94.

The Purchase Information Office, Room 2542, Munitions Building, Nineteenth and B Streets, Washington, gives information to persons desiring to sell material or supplies to the War Department and advises bidders concerning bids and awards.