

JAPONSKE ČETE ODHAJAJO Z GUADALCANALA

Nemci potegnili deset divizij s kavkaške fronte

PRIPRAVE ZA OFEN- ZIVO V TUNIZIJI

Washington, D. C., 9. febr.—Mornarični tajnik Frank Knox je dejal, da ni nobenega dvoma o evakuaciji japonske vojske s otoka Guadalcanala v Solomonsovi grupi. Da je bila evakuacija odredjena, dokazujejo informacije, ki so prišle iz južno-zapadnega dela Pacifika.

"Izgleda, da je odpor s strani sovražnika na Guadalcanalu prenehal," je dejal Knox na konferenci s časnikarji. "Sestmeščna japonska kampanja za kontrolo otoka, s katerega bi Japonci lahko napadali ameriške komunikacijske zveze z Ameriko, se je izjavila."

London, 9. febr.—Sem dospela poročila iz zavezniških virov se glase, da so Nemci potegnili deset svojih vojaških divizij in dve rumunski s kavkaške fronte skozi Rostov, strateško mesto, in da se na tej fronti nahajajo še oboje ameriške vojske. V Londonu sodijo, da je večina težke vojske opreme nemške sile v rušinskih rokah, ostala pa pride s padcem Rostova. Nemška vojska posadka je obkrožena in preti ji uničenje.

Z izjemo ozemlja okrog Krasnodara in Tamanskoga polotoka, kjer je zbrana sedemnajsta nemška armada, je vse ostalo na južni strani reke Don počisto. To pomeni, da Nemci drže le pas ozemlja ob zalivu Kerč.

Poročila, da so Rusi že prekočili reko Don in udarli v Rostov, še niso potrjena. Težki ruški topovi bruhaajo šrapnele na Rostov z južnega brega reke Don.

Angleški letalci so sinoči spet metali bombe na Lorient, Francija, bazo nemških podmornic. Napad je povezan z veliko zavezniško letalsko ofenzivo. Letalski napad na Lorient je sledil bombardiranju nemških industrijskih središč v Porurju, Neaplu, italijanske luke, in Sardinije. Bombe, vržene na Lorient, so zanele ogromne požare. Letalci so povedali, da so videli plamene, ko so bili sto milj stran od Lorienta.

Napada na Neapel so se udeležili tudi ameriški letalci. Bombe, katere so vrgli, so poškodovale tri parnike v luki in porušile pomole.

Zavezniški stan Afrika. 9. febr.—Oddelek osme britske armade, kateri poveljuje general Bernard Montgomery, so navezali stike z ameriški četami v centralni Tuniziji. Pričuje se, da bo kmalu odredjena skupna ofenziva z vzhodne in zapadne strani, da se požene zadnjega ostanka vojske iz Afrike.

Uradni komunikacije pravi, da so francoske čete zasedle strateške pozicije v centralni Tuniziji po bitki z Nemci v Italiji, v kateri je padlo veliko število sovražnikov.

Obdolžitve mornar- jev nepotrjene

Urednik akronskega lista zaslisan

Washington, D. C., 9. febr.—Kongresnik Magnuson, demokrat iz Washingtona in načelnik kongresnega pododseka za mornarične zadeve, je dejal, da zaslisanje Charlesa Millerja, urednika akronskega lista Beacon Journal, in Helene Waterhouse, poročevalke tega lista, ni razkrilo nobene evidence, ki bi podprla poročilo, objavljeno v tem listu, da mornarji niso hoteli izločiti tovora za ameriške čete na Guadalcanalu na nedeljo. To poročilo so objavili nekateri drugi listi, med temi čikaška Tribune, da očrni mornarje.

Magnuson je pozval urednika, naj predloži evidenco proti mornarjem, da niso storili svoje dolžnosti, toda odgovora ni dočel. Poročevalka Waterhouse tudi ni hotela povedati članom pododseka imena mornarjev, ki so se vrnili z Guadalcanala in iz razkrili incident. Izjavila je le, da bi objava imen uničila zaupanje javnosti v list.

"Pododsek še ni dobil nobenih direktnih dokazov, da mornarji niso storili svoje dolžnosti," je rekel Magnuson. "Ako bi vsi listi objavili taka poročila, bi preiskava trajala 50 let in prinesla ne bi nobenega rezultata."

Magnuson je dejal, da so mornarični tajnik Knox in poveljniki ameriške obojene sile v južnem delu Pacifika že zankali obdolžitve proti mornarjem in izjavili, da ne vedo o nobenem incidentu, ki so ga omenili akronski in drugi listi v poročilih.

Stimson pred kon- gresnim odsekom

Izvajanje posojilno- najemniškega programa

Washington, D. C., 9. febr.—Vojni tajnik Henry Stimson in Emory Land, načelnik administracije za vojno plovbo, sta pri zaslisanju pred kongresnim odsekom za zunanje zadeve pričela podaljšanje izvajanja posojilno-najemniškega programa, na čigar podlagi zalaga Amerika zaveznike z bojnim materialom, živili in drugimi potrebščinami. Oba sta naglasila, da bi bil težak udarec zavezniškom, če kongres ne podaljša programa.

Land je napovedal, da se bodo pošiljave ameriškega blaga zavezniškom podvojile v tem letu. On je dalje rekel, da je skoro vse blago, ki ga je poslala Amerika v preteklem letu, prišlo v roke zavezniškom.

Stimson je rekel, da vidi možnost izboljšanja zavezniških načrtov in ciljev, katerih glavni je brezpogojna kapitulacija osovrašnih sil, če kongres ne podaljša izvajanja posojilno-najemniškega programa, čigar veljavnost poteče 30. junija tega leta.

Lindbergh obiskal Wheelerja in Reynoldsa

Washington, D. C., 9. febr.—Letalec Charles A. Lindbergh je prisel v Washington z obiskom. Oglasil se je v uradu senatorja Burtona K. Wheelerja, demokrata iz Montane, s katerim sta skupno nastopala na shodih odbora America First, organizacije izolacionistov. V urad je pozneje prišel senator Robert R. Reynolds, demokrat iz Severne Karoline in načelnik senatskega odbora za militarništvo. Predmet razgovora med njimi ni bil razkrit.

NACIJEM NAKLO- NJEN HOLANDSKI GENERAL UBIT

Bojazen pred masnimi eksekucijami pre- bivalcev

DETAJLI UMORA NEPOJASNJENI

London, 9. febr.—General Hendrik Alexander Seyffardt, znan zaradi svojih aktivnosti v prilogi nacijem, je podlegel ranam od krogel, ki so ga zadele v atentatu, na svojem domu v Haag, Holandska, zadnjo soboto. Poročilo o atentatu na generala sta objavili Aneta, holandska časniška agentura, in berlinska radiopostaja.

Aneta izraža bojazen, da se bodo naciji masčevali za umor generala z masnimi eksekucijami holandskih prebivalcev. Radio Berlin pravi, da detajli umora še niso bili pojasnjeni. Kdo je izvršil atentat, še ni razkrit.

Anton A. Mussert, vodja nacistične stranke v Holandiji, je 1. februarja poveljil Seyffardtu mobilizacijo holandske armade za boj na strani nemške obojene sile proti Rusom. Prej je general organiziral legijo prostovoljcev in jo poslal na rusko fronto. Aneta trdi, da so bili skoro vsi vojaki te legije ubiti v bitkah z Rusi.

Seyffardt je bil šef holandskega generalnega štaba pet let. To pozicijo je držal do 1. 1934, nakar je šel v pokoj. Po nemški invaziji Holandije je postal vodilna osebnost v nacistični stranki.

Holandska ubežna vlada v Londonu je že večkrat posvarila holandske prebivalce, naj ne store nobenega čina, ki bi lahko izval represalije s strani nemških vojaških avtoritet. V svarilih je izražala bojazen, da bodo represalije rezultirale v masnih eksekucijah. Vlada pravi, da ne ve, ali so zaroto proti generalu skovali holandski uporniki, da se masčujejo nad njim, ali pa je postal žrtev prostovoljca, ki se je razočaran vrnil v Holandijo z ruske fronte. Umorjen general je bil star 70 let.

Zadružna liga kupila tovarno

Radioprogram se prične prihodnjo nedeljo

Chicago, Ill., (CLNS)—Ameriška zadružna liga, ki ima podružnice v več ameriških in kanadskih mestih, je storila prvi korak v produkcijo na široki podlagi z nakupom kmetične tovarne v Chicagu, ki je zadnji dve leti zalagala zadrugo z izdelki.

Kupčija je bila sklenjena v januarju tega leta. Tovarna bo direktno zalagala zadrugo z izdelki in koristi bodo deležni vsi člani. Čikaška tovarna izdeluje med drugim kosmetične kreme, mila in druge predmete.

Zadružna liga je naznanila izobraževalni radioprogram, ki se prične izvajati prihodnjo nedeljo, 14. februarja, popoldne. Program bo oddajalo osem postaj National Broadcasting Co., deset omrežja Blue Network, dve omrežja Mutual in štiri neodvisne radiopostaje.

Eksekucija osovrašnih špiunov v Afriki

London, 9. febr.—Radijsko poročilo iz Maroka pravi, da je bilo osem osovrašnih špiunov, katere je pripeljal italijansko transportno letalo, ustreljenih v Constantinu, Alžirja. Med temi je bil eden Francoz.

Domače vesti

Seja gl. odbora SNPJ

Chicago.—Jutri (četrtek) se začne letna seja glavnega odbora SNPJ, katere bo trajala dva ali tri dni. Vse kaže, da bo to pot več gl. odborikov zadržanih doma zaradi zaposlenosti pri nujnih vojnih delih. Pri reviziji računov, ki se je vršila prve tri dni tega tedna, sta manjkala Milan Medvešek iz Clevelanda in Fred Malgaj iz La Salla.

Čikaška vest

Chicago.—Zadnjo soboto je

avto povozil Gertrude Groser, žena Luke Groserja, upravitelja družabnega kluba v Slovenskem delavskem centru, ko je šla domov z dela. Vozni avto je pobral in odpeljal v bolnišnico St. Anthony's, kjer se zdaj nahaja. Njeno stanje ni nevarno in obiski so dovoljeni. Članstvo društva Slavije 1 SNPJ, čigar članica je ponesrečenka, ji želi hitrega okrevanja.

Smrtina napreča v rovu

Spring Glen, Utah.—Dne 28. januarja se je pri delu v tukajšnjem premovalništvu smrtno ponesrečil Matija Škerl, član društva 296 SNPJ, star 53 let in doma iz Knežaka na Notranjskem. Tukaj zapušta ženo in štiri mladoletne otroke, dva brata in sestro.

Is Minnesote

Duluth, Minn.—Pred dnevi se je pri avtni vožnji ponesrečila Margaretta Debeve, zdaj omožena Skul, ki se nahaja v tukajšnji bolnišnici. Je članica društva 108 SNPJ na Elyju.—V Calumetu, Minn., je zadnje dni umrl Jos. Karonović, star 59 let, ki zapušta ženo, sina, hčer in dva pastorka.

Is Clevelanda

Cleveland.—Zadnjo nedeljo (7. febr.) je dim zadušil 59-letnega Jos. Hočevarja, ki je bil znan kot Ratenški Jože in doma iz Kamlna pri Ambrusu na Dolenjskem. Gredeti je začelo v njegovih kleti in ko je skočil gasiti, ga je dim omamil, da je obležal nezavesten in se povrhu še hudo opeknel. Umrl je nekaj ur kasneje v bolnišnici. Zapušta ženo, štiri sinove in dve hčeri.

Članica v bolnišnici

Youngstown, O.—Rose Vukovich, članica društva 153 SNPJ, je naglo zbolela in nahaja se v bolnišnici St. Elizabeth's. Članstvo ji želi hitrega okrevanja.

Is mornarične službe

San Pedro, Calif.—Sylvia Jann Železnik, članica društva 615 SNPJ, je zadnje dni gradirala kot stenografka in stopila je v službo strica Sama v bojni mornarici. Graduantka je hči znanelega Johna in Mary Železnik. Čestitke!

Is Južne Amerike

Buenos Aires, Argentina.—Dne 31. oktobra 1942 je v tukajšnji naselbini za operacijo na želodcu umrl Alojzij Dolžak, star 38 let, rojen v Podturjaku na Dolenjskem in mizar po poklicu. Tukaj je bil 12 let in zapušta bratrance.

Seja vseslovenskega odбора v Moskvi

Moskva.—(Brezlična brzojavka.)—Vseslovenski odbor v Moskvi je imel plenarno sejo 31. januarja in 1. februarja. Predsednik Aleksander Gundorov in tajnik Anatol Lavrentijev sta iz črpnega poročala o težkih bojih slovenskih narodov z Hitlerizmom. Razprave, ki je sledila, so se udeležili Aleksij Tolstoj, avtor, Božidar Maslarič, vseučilišni profesor iz Belgrade, Zdenek Nejedlý, vseučilišni profesor iz Prage, Radulj Stijenski, jugoslovanski književnik, Gjuro Salaj iz Hrvaške, Ivan Regent, primorski Slovenec itd. (Sprejet je bil manifest za trpeče Slovence v Evropi in pozdrav vsem Slovanom in Severni in Južni Ameriki ter Avstraliji.)

MOBILIZACIJA MOŠKIH IN ŽENSK ZA VOJNA DELA

Zadevni načrt predlo- žen kongresu

McNUTT ZA PROS- TOVOLJNI SISTEM

Washington, D. C., 9. febr.—Zakonska načrta glede mobilizacije moških in žensk od 18. do 65. leta in žensk od 18. do 50. leta sta bila predložena v senatu in nižji zbornici. Avtorja načrtov sta senator Warren R. Austin, republikanec iz Vermoneta, in kongresnik James W. Wadsworth, republikanec iz New Yorka. Oba sta znana kot podpornika zunanje politike Rooseveltove administracije.

Načrta predvidevata ustanovitve mašinerije za registracijo moških in žensk za vojna dela. Načrta imata podporo pri avtorjih zakona obvezne vojaške službe, ki je bil sprejet 1. 1940. Republikanski senatorji in kongresniki so v privatnih razgovorih izjavili, da sta Austin in Wadsworth predložila zakonska načrta kot posameznika, ne pa v imenu svoje stranke.

Paul V. McNutt, načelnik komisije za mobilizacijo človeške sile, in Joyce O'Hara, načelnik upravno-delavskega odbora komisije, sta izjavila, da sta za ohranitev obstoječega prostovoljnega sistema uposlevanja delavcev v vojnih industrijah. Ta sistem naj ostane še nadalje v veljavi. O'Hara je dejal, da ta sistem je uspešen, da prinaša dobre rezultate in da ni nobenega razloga za nadomestitev tega sistema z obveznim. Delavci, ki prevzamejo obvezna dela, se ne morejo kosati z onimi, ki sami izbirajo dela. "Vprašanje se nahaja na suženjsko in svobodno delo," je dejal. "Mi vidimo posledice suženjskega dela v nekaterih evropskih državah."

Načrta za mobilizacijo moških in žensk za vojna dela podpirata dva organizaciji. To sta Citizens Committee for a National War Service Act in National Emergency Committee.

Akcija za prepre- čenje stavk

Kongresnik Hoffman predložil načrt

Washington, D. C., 9. febr.—Stavkarji, ki zavlačujejo produkcijo ali dostavljanje vojnega materiala, bodo podvrženi takojšnemu vpoklicu v armado, če bo zakonski načrt, ki ga je predložil kongresnik Clare E. Hoffman, republikanec iz Michigana, sprejet.

Kongresnik je zahteval takojšnjo akcijo o načrtu. On je udihal po unijah in unijah voditeljih in jim očitil, da ovirajo ameriške vojne napore. Tarča njegove kritike je bila zlasti Splošna mornarska unija, katere člani po poročilu, ki se ni potrjeno, niso hoteli razkladati tovora s parnikov za ameriške pomorščake na Guadalcanalu. Dejal je, da so voditelji mnogih unij krivi izdajstva, "ki se ne more primerjati nobenemu v zgodovini."

"Imenovanje odsekov, ki naj bi preiskovali to stvar, bi bilo tratenje časa," je rekel Hoffman. "Kar ameriško ljudstvo zahteva, je akcija. Ta mora biti podvzeta takoj, ne v bodočnosti."

Kongresnik Gerald W. Landis, republikanec iz Indiane, je predložil istočasno načrt, ki prepoveduje unijam prispevanje denarja za politične namene in financiranje volilnih kampanj.

Voditelji nacijev pri Hitlerju

Japonci priznavajo vojne poteškoče

Berlin, 9. febr.—Hitler je priporočil distriktnim voditeljem nacistične stranke, ki so se zbrali v njegovem glavnem stanu, naj priznajo ogromno nalogo in delo nemškega ljudstva in resnost vojne, v kateri je Nemčija zavezovana. Poročilo o sestanku med Hitlerjem in voditelji nacistične stranke je objavila berlinska radiopostaja.

To pravi med drugim, da je Hitler sklical konferenco, na kateri je bila razprava o totalni mobilizaciji na domači fronti. Diktator je na tej pojasnil militarni in politično situacijo in izrazil svoje zaupanje in vero v končno zmago nemškega orožja v tej vojni. Nemško ljudstvo črpa iz te vojne energije, ki bo naredila Nemčijo nepremagljivo. Nacistični tisk je označil konferenco med Hitlerjem in voditelji nacistične stranke za demonstracijo odločitve glede totalne mobilizacije.

Govornik na tokijski radiopostaji je priznal japonske poteškoče v bitkah z zavezniško obojeno silo: pri Solomoni in na Novi Gvineji. Govor je bil namenjen Japoncem doma in prebivalcem otokov na Pacifiku, katere so se zasedle japonske čete. Med drugim je priznal, da bitke pri Solomoni in na Novi Gvineji so veriga patetičnih in tragičnih incidentov.

Profitno načelo odpovedalo v vojni

Veščak citira kavčuk kot dokaz

Washington, D. C., 9. febr.—Profitno načelo, na čigar osnovi je Amerika prosperovala, se je izkazalo za oviro z izbruhom vojne. To načelo je nadomestila ekonomija potrebe, ki vpliva na ameriško življenje na splošno.

Pregled, ki ga je sestavil dr. Lyman Chalkley, ekonomski veščak in analizator industrijske divizije odbora za ekonomsko vojno, kaže, da je morala Amerika, ko je bila potisnjena v vojno, preurediti svoje gospodarstvo, ker privatne industrije niso razvile produkcije bistvenega vojnega materiala.

Kot zgled Chalkley omenja kavčuk, ki ga Amerika potrebuje za borbo proti silam, ki skušajo uničiti civilizacijo. Privatne industrije se niso brigale za raziskave materiala, iz katerega se proizvaja umetni kavčuk, ker niso upale na grmade-nje dobikov. Rusija je začela izdelovati umetni kavčuk pred vojno, ameriške privatne industrije pa niso videli te potrebe, ker so lahko dobile pravi kavčuk iz pokrajin, ki so prišle pod japonsko oblast. Amerika je bila nenadoma odrezana od virov naravnega kavčuka, kar se sedaj maščuje nad njo.

Rusija nima teritorijalnih teženj

London, 9. febr.—Moskovska radiopostaja je objavila besedilo članka, katerega je spisal D. Zaslavski, član uredniškega štaba Prave, glasila komunistične stranke, v katerem smeji poročila o ruskih teritorijalnih težnjah. "Mi se ne bomo vmešavali v notranje zadeve drugih narodov po vojni," pravi Zaslavski. "Naš cilj ni vsiljevanje naših nazorov in režima slovenskim narodom ali kateremu koli drugemu zaslužjenemu evropskemu narodu, ki pričakuje pomoči od Rusije."

ZAVEZNIKI ŠTUDI- RAJO UČINKE RUSKIH ZMAG

Invazija Evrope po združitvi nacistične sile

VPRAŠANJE DOMI- NACIJE V OSPREDJU

London, 9. febr.—Angleško ljudstvo in zavezniške vlade v Londonu razpravljajo o posledicah sedanjih ruskih zmag in možnosti sovjetske nadvlade in dominacije Evrope. Znamenja kažejo, da ta možnost ni izključena.

Na drugi strani pa Moskva sumi, da bodo načrti združenih narodov za invazijo evropske celine na široki podlagi dozoreli šele potem, ko rdeče armade zdrebo odpor nemške obojene sile. Uvodnik, ki ga je objavil liberalni tednik New Statesman, namigava na to možnost.

"Rusi se boje, da bo udarec, ki pride z zavezniško invazijo evropskega kontinenta, zadan ne samo Nemčiji, temveč indirektno tudi Sovjetski uniji," se glasi uvodnik. "Ta sumnja morda ni upravičena, toda pozabiti ne smemo, da je bila prva svetovna vojna zaključena z zavezniško intervencijo v Arhangelu, ne v Berlinu. Rusi niso in ne bodo nikdar pozabili te intervencije."

New Statesman omenja, da je general Vladimir Sikorski, predsednik poljske ubežne vlade v Londonu, ko se je nedavno nahajal v Washingtonu, izročil spomenico predsedniku Rooseveltu, nanašajočo se na bodočo poljsko mejo. New Statesman hvali Sikorskega in druge vodilne Poljake v izgnanstvu, zaeno pa trdi, da niso realisti, ker s svojo taktiko stalno motijo harmonijo med združenimi narodi. Na dan prihajajo z načrti, ki vzbujajo sumenja v Moskvi.

Kaj prav za prav Sikorski ho- če?" vprašuje New Statesman.

"Ali se njegova vlada ogreva za ustanovitve Velike Poljske? Ali naj ta vključuje vso Šlezijo na zapadu, raztegnitev poljske meje do reke Odr, vključitev Tešnja, čehoslovaške pokrajine, in Vilne? Ali misli na ustanovitve "neodvisne" Litvine pod poljskim vplivom? Ali naj Poljska dobi ukrajinske pokrajine? To so načrti, katere razvijajo Sikorski in člani njegove vlade v Londonu."

Peru podpira atlantski čarter

Brazilijska naglasila solidarnost z zavezniški

Lima, Peru, 9. febr.—Vlada je naznanila, da se popolnoma strinja z načeli atlantskega čarterja, ki sta ga objavila predsednik Roosevelt in britski premier Churchill po svoji zgodovinski konferenci na morju, in da ga podpira. Ta čarter mora tvoriti podlago kooperaciji svobodnih ljudstev po vsem svetu.

Vlada je pojasnila svoje stališče po odločitvi Brazilijske glede pridružitve zavezniškim silam, ki so v vojni z osovrači.

Rio de Janeiro, Brazilija, 9. febr.—Zunajski minister Oswaldo Aranha je dejal, da pridružitve Brazilije bloku združenih narodov, ki je bila naznanjena zadnjo soboto, pomeni, da Brazilija ne bo sklenila separatnega mira z osovrači.

Brazilija je napovedala vojno Nemčiji in Italiji, ne pa Japonc.

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Districtni podpredsednik
JOE CULKAR, prvo okrožje 417 Woodland Ave., Johnstown, Pa.
JAMES MAGLICH, drugo okrožje R. D. No. 1, Oakdale, Pa.
RAYMOND TRAVNIK, tretje okrožje 7925 Middlepointe, Dearborn, Mich.
JOHN MILLER, četrto okrožje 3078 Randall St., St. Louis, Mo.
JERUSA ANKROZICH, peto okrožje 418 Pierce St., Eveleth, Minn.
EDWARD TONIC, šest okrožje 823 W. 7th St., Walsenburg, Colo.

Gospodarski odbor
MATH PETROVICH, predsednik 283 E. 181st St., Cleveland, Ohio.
VINCENT CAINKAR 3607 So. Lawndale Ave., Chicago, Ill.
JAMES VIDER 3607 So. Lawndale Ave., Chicago, Ill.
MIRKO G. KUHEL 3607 So. Lawndale Ave., Chicago, Ill.
LAWRENCE GRADNICKI 3607 So. Lawndale Ave., Chicago, Ill.
MICHAEL VRIHOVNIK 3607 So. Lawndale Ave., Chicago, Ill.
MICHAEL VRIHOVNIK 3607 So. Lawndale Ave., Chicago, Ill.
PHILIP GODINA 3607 So. Lawndale Ave., Chicago, Ill.
JOHN MOLEK 3607 So. Lawndale Ave., Chicago, Ill.

Poradni odbor
ANTON SHULAR, predsednik Box 27, Arma, Kansas.
FRANK VRAKARICH 315 Tener St., Luzerne, Pa.
FRANK BARBIC 10911 Muskoka Ave., Cleveland, Ohio.
ANDREW VIDRICH 706 Forest Ave., Johnstown, Pa.
JOSEPHINE MOČNIK 772 E. 180th Street, Cleveland, Ohio.

Nadzorni odbor
FRANK ZAITZ, predsednik 3301 So. Lawndale Ave., Chicago, Ill.
MILAN GRUBESIC 16203 Arcade Ave., Cleveland, Ohio.
ANDREW GRUM 17183 Snoden, Detroit, Mich.
JOHN OLIP 231 So. Prospect Ave., Clarendon, Ill.
FRED MALGAI 35 Westclox Ave., Peru, Ill.

RAČUN MED DRUŠTVI IN JEDNOTO

za mesec november 1942

FINANCIAL STATEMENT
For the Month of November 1942

VPLAČILA		IZPLAČILA	
Št. dr. Lodge No.	Adult	Št. dr. Lodge No.	Adult
1	487.41	1	9.82
2	443.30	2	11.76
3	276.71	3	20.34
4	118.68	4	1.94
5	1,371.45	5	24.21
6	700.74	6	99.10
7	300.00	7	10.18
8	402.50	8	39.99
9	261.09	9	5.06
10	742.73	10	19.19
11	26.79	11	3.22
12	346.50	12	12.71
13	862.78	13	18.46
14	23.35	14	3.38
15	801.67	15	13.33
16	410.00	16	10.34
17	305.72	17	10.23
18	108.46	18	3.90
19	267.07	19	1.64
20	180.00	20	6.46
21	120.21	21	2.30
22	100.16	22	4.28
23	42.36	23	3.58
24	402.14	24	23.10
25	143.08	25	3.94
26	200.00	26	20.00
27	346.19	27	26.57
28	126.86	28	5.32
29	196.04	29	11.88
30	21.62	30	7.74
31	302.32	31	13.82
32	204.00	32	10.81
33	84.61	33	4.43
34	214.81	34	5.82
35	69.54	35	1.36
36	130.52	36	1.88
37	430.44	37	18.86
38	121.20	38	1.12
39	181.13	39	6.38
40	126.87	40	3.98
41	126.86	41	5.32
42	280.39	42	11.41
43	151.71	43	3.45
44	58.54	44	2.10
45	253.46	45	16.80
46	317.82	46	9.46
47	440.97	47	9.53
48	186.30	48	2.99
49	121.19	49	3.30
50	902.04	50	11.06
51	1,269.18	51	44.74
52	99.04	52	12.45
53	136.50	53	26.57
54	253.56	54	6.38
55	151.72	55	4.78
56	34.30	56	2.30
57	300.00	57	6.84
58	811.04	58	13.18
59	102.81	59	4.46
60	199.48	60	2.74
61	126.86	61	11.26
62	314.50	62	6.56
63	187.70	63	1.82
64	904.81	64	2.94
65	10.17	65	1.08
66	89.94	66	1.88
67	602.53	67	12.83
68	20.90	68	7.4
69	36.40	69	3.18
70	45.09	70	1.02
71	59.89	71	1.02
72	54.96	72	1.40
73	371.46	73	1.40
74	127.11	74	8.22
75	50.07	75	1.30
76	154.73	76	2.66
77	130.77	77	38
78	72.35	78	1.38
79	328.53	79	1.76
80	480.51	80	26.37
81	194.97	81	3.14
82	64.82	82	4.6
83	222.74	83	10.35
84	262.26	84	6.46
85	262.26	85	6.46
86	307.72	86	7.62
87	306.44	87	27.11
88	103.21	88	4.78
89	122.73	89	1.88
90	306.47	90	2.47
91	72.45	91	3.00
92	108.50	92	2.10
93	207.80	93	6.06
94	219.20	94	5.06
95	182.19	95	4.04
96	483.37	96	9.87
97	19.07	97	3.00
98	304.00	98	15.71
99	126.11	99	3.58
100	219.10	100	14.40
101	400.15	101	4.55
102	265.49	102	27.30
103	435.80	103	13.23
104	200.00	104	7.11
105	212.10	105	5.70
106	150.00	106	2.00
107	700.86	107	10.60
108	146.81	108	2.50
109	146.87	109	5.00
110	90.54	110	1.08
111	161.83	111	3.14
112	317.88	112	17.88
113	64.34	113	7.05
114	205.46	114	5.96
115	782.56	115	14.00
116	225.56	116	6.34
117	216.78	117	12.70
118	209.54	118	12.94
119	209.54	119	12.94
120	209.54	120	12.94
121	209.54	121	12.94
122	209.54	122	12.94
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193	209.54	193	12.94
194	209.54	194	12.94
195	209.54	195	12.94
196	209.54	196	12.94
197	209.54	197	12.94
198	209.54	198	12.94
199	209.54	199	12.94
200	209.54	200	12.94

VPLAČILA			IZPLAČILA		
Št. dr. Lodge No.	Odrasli oddelki Adult	Mlad. oddelki Juve's	Odrasli oddelki Adult	Mlad. oddelki Juve's	
187	76.86		76	48.00	
188	66.52		3.66	87.00	
189	140.97		3.96		
190	209.54		16.74		
191	66.52		5.46		
192	212.47		6.32	2,629.00	
193	62.19		.33		
194	74.78		38	55.00	
195	47.00		8.00		
196	62.85		3.86		
197	154.26		4.02	22.50	
198	209.75		14.39	209.00	
199	121.82		1.89	31.80	
200	209.75		6.94	76.00	
201	133.26		93.25		

Slovene Council Appeals For Funds

In last week's Slovene section of Prosveta the Supreme President of the SNPJ issued an appeal to all lodges and members of our Society, urging them to contribute to the political fund of the Slovene American National Council, which was created by the Slovene National Congress last December in Cleveland.

Simultaneously, in the same issue of Prosveta, the Secretary of the SANC appealed to all lodges of all Slovene fraternal societies in America to organize SANC branches for the political action at their next lodge meetings. Each lodge can decide by a majority vote cast by the members to become a branch of the SANC for the purpose of collecting funds among members and nonmembers in its community; the funds so collected to be used for various actions which the Council is undertaking for the achievement of freedom and political democracy of our people in their homeland.

Each lodge deciding to become a branch of the SANC should elect a committee consisting of a president, secretary and treasurer who may be the lodge's president, secretary or treasurer. This committee shall then inform the SANC Office at 9335 W. 26th St., Chicago, Illinois, which is administered by the Council's assistant secretary. All communications and funds intended for the SANC should be so addressed.

Brothers and Sisters! Let us support this worthy cause by joining this action. Let us unite to achieve the goal set by the Slovene Congress in Cleveland.

America has promised us help, but it is our first duty in this war to help America, and secondly, to support our Slovene American National Council.

Let us do this without delay! Everyone who believes in democracy and who wishes to see our nation united on democratic principles, should contribute towards this cause and should urge others to do likewise.

Once again—organize SANC branches, and send the names of the officers to the above address.

As stated above, the Slovene American National Council was created by the Slovene National Congress which was composed of 521 delegates representing all Slovene organizations in America. In it all shades of beliefs were represented, all unanimously agreeing that in the interest of our suffering people in the old country we must act at once.

The Council thus created and empowered to carry out the will of the Congress in the name of all Slovenes in America, is now translating that will into actuality by appealing for funds as well as by informing influential officials of the true state and needs of our people across the sea. This all-important work must continue. But in order that it may be carried on most effectively, we must all help to promote it in every legitimate way at our disposal.

Our common goal and purpose is—the complete unification and liberation of Slovenia within a democratic and federated Yugoslavia or some other similar setup in the Balkans. To help achieve this goal we must lend every support to our National Council, morally as well as materially. This is required of us here who can speak and act in the name of our unfortunate people in the old country at a time when they must remain silent.

Therefore, all the lodges of the SNPJ, both English and Slovene speaking lodges, are called upon and urged to support the Council by organizing SANC branches and by contributing to its political fund.

Official information has it that our National Council scored its first political success when it sent a deputation to Washington on January 15. The deputation was headed by our noted writer Louis Adamic, honorary president of the Council.

At the State Department in Washington our deputation was received by Sumner Welles, Undersecretary of State, who was willing to hear the grievances and legitimate demands of our people who are doing everything in their power here and abroad to crush the Axis.

It is also reported that our deputation was favorably impressed by Secretary Welles' reaction to the memorandum presented to him as well as by his interest in our problems. They were further encouraged by his promise that due attention will be given to our cause. His friendly invitation that they are welcome to see him again whenever an occasion arises only added to their enthusiasm and strengthened their belief in our common cause.

All this is indeed encouraging. We must not lose sight of the fact that America will play a leading role at the coming peace conference and we must bend every effort to keep the State Department correctly informed regarding our problems. It will be America and other leading countries of the United Nations that will decide the fate of Slovenia.

Our unity of purpose is clearly defined and justifiable. Let us not deviate from our course until all our objectives have been achieved.

NOTICE, JOHNSTOWN and VICINITIES

JOHNSTOWN, PA.—All branches of the Slovene National Benefit Society from Johnstown and its vicinities are urged to express themselves on the following important question:

Do you wish to continue having your Conemaugh Valley Federation of SNPJ lodges or not? We certainly cannot expect to maintain such an organization without your cooperation, not the cooperation of a few, but the full cooperation of the branches wishing to continue with the Federation.

Almost all localities have transportation facilities to get you to and from the meetings, and then, too, the representatives try to select meeting places so located that provide most convenient transportation. Remember—"Where there's a will, there's a way."

Some will say, "Well, we elected

representatives, and it's not our fault if they fail to attend meetings." All we can suggest is that you think twice before electing, and then select a capable member to represent you, one who is wholeheartedly interested in this movement and will under almost any condition, barring sickness, attend these few meetings. Surely one meeting every three or even four months isn't expecting too much from any group or individual. Consider it a privilege and an honor to be selected by your group to represent them at these well governed, most educational meetings.

When our Federation was organized approximately six years ago we had representatives from eighteen (18) lodges. It was a pleasure to go to these meetings. Their various reports were well presented and offered many ideas for promoting

Golden Eagles

GIRARD, OHIO.—Golden Eagles Lodge 643 is fast approaching its 15th Anniversary. It was 15 years ago that a group of progressive Slovenes of Girard saw the need of organizing an English Speaking Lodge of the SNPJ. This group had many obstacles and differences of opinions to contend with, but eventually the Golden Eagles lodge 643 was formed.

With a few prosperous years things went along smoothly. Then came the depression and the merits of our leaders were put to test. Those were the trying years and many fell by the wayside but others continued to work and plan.

The Eagles grew slow but sure not to tremendous number but to a membership of 92 adults and 64 juveniles, of which we are proud. We have 19 members in the Armed Forces and others are active in Civilian Defense duties. Our lodge is buying war bonds, and our members are doing their share on the home front. But again the future is uncertain, with the world in turmoil we must not let up but be active and keep our great Fraternal Organization alive.

We regret that at this time we cannot announce an anniversary dance but the social committee has not decided if it is possible as yet. Attention members: The Golden Eagles regular monthly meetings will be held at the Slovene Home on the 2nd Sunday of each month at 2 o'clock. Many members have said they would attend meetings more often if they were held here, so let us see all members present.

Sister Mary Macek, our new Sec'y, wishes to announce that she will be at the Slovene Home on the 22nd of each month from 7 to 8 in the evening to collect your assessment. For those who are unable to pay then can pay at her home at Avon Park.

The Juvenile Circle "Dawn of Youth" will meet at the Slovene Home on the 3rd Sunday of the month as the regular meeting date. Our Juvenile Circle for the last month or so has not been very active, but this was due to the uncertainty as to where they would meet but since this has been settled I know they will be very active. An important occasion for the Circle will be held on Feb. 21 as the Charter will be presented and SNPJ victory pins will be given out.

Side Glances: Pvt. Carl Swabek finally got an overcoat large enough and has left Camp Perry. His new address is Pvt. Carl Swabek, 2nd Plt. Co. C, 80th Inf., Trg. Bn., Camp Roberts, Calif. Drop him a few lines and let him know we haven't forgotten him.

Pvt. Anthony Yaklevich was home on a furlough recently. Bro. Frank Racic, a paratrooper at Fort Bragg, has been injured recently. We do not know the extent of his injuries. We wish him a speedy recovery.

Sgt. Freddie Klucik, one of our very active members who is now in the U. S. Army, also had a furlough. Bro. Klucik is sure doing all right in the short time he has been in the Army. He has advanced from Pvt. to Sgt. I'm sure he won't stop climbing. His wife Agnes will soon become a Golden Eagle member. Klucik extends his greetings to one and all and especially to the editorial staff of the Prosveta that makes it possible for him to be informed on news of our fraternal organization. The Juvenile Chorus which Klucik formed entertained him at John Kosi's while on his furlough.

Recently I received a letter from my brother Sgt. Hribar who is in the Army Air Corp. This letter contained a photo which gave me a better understanding what letters mean to boys in the Service. It showed him sitting on the desert sand, a smile on his face reading a letter. Underneath he had this title, "A Letter from Home." It meant a great deal and it is not much to do so let us all write to our friends in the service and let them know we won't forget them.

STANLEY HRIBAR, 643.

"Hearts of America" Install New Officers

KANSAS CITY, KANS.—The following members of Hearts of America, SNPJ Lodge 890, were installed at the January meeting:

Joe Rezin, President; Rose Rarick, Vice President; Frank Rodina, Secretary; Josephine Trent, Recording Secretary; Mary Rodina, Treasurer.

ROSE RARICK, Vice Pres.

activities in your own branch. I would not be proud to mention how many branches were represented at the last meeting.

Don't allow our Federation to cease to exist. Mail your intentions to the Federation Secretary, Andrew Vidrich, and may they read of your intentions for continued cooperation and existence of the Conemaugh Valley Federation of SNPJ lodges.

ELSIE CULKAR, 684.

Secy's Note Book

By J. F. Fifolt

CLEVELAND.—Frances Tavcar, daughter of the popular secretary of SND, left a week ago last Tuesday for San Diego, Calif., to visit brother John stationed there. She was accompanied by Miss Rose Mary Doren, future daughter-in-law of Mr. Tavcar. After the marriage ceremony, Frances intends to visit around a while before returning to Cleveland. Congratulations to the newly weds.

Helen Bonac who has been missed at our meetings of late and at our affairs, is back in circulation. She obtained Sundays off from work as a concession.

Mrs. Modic tells me "Popeye" is now stationed in Chicago. He is getting along O. K. and friends can drop him a line by writing to: Frank R. Modic, S-2/c Comp. 15, Sec. E—Billet 144, U. S. N. T. S. Navy Pier, Chicago, Ill.

The annual meeting of the Cleveland Federation was well represented. Matt Petrovich was reelected President; Frank Bozic and Cam Zarnick, Vice Presidents; Secretary, Sis. Tratinik; Auditors, Sis. Jeric, Bro. Zaman and Podporek. Meetings will continue to be held on the 4th Saturday of the month. The younger set was represented by Jeric sisters, M. Stefanic, Rudy and Christine Lich, Hank Zorman and wife, Ann Opeka, Frances Presern and Joe Mathews.

Comrades' next meeting will fall on Tuesday, Feb. 16. We hope to see two new faces, namely, Sophie and Jennie Koren, transferred from lodge 290, Homer City, Pa. Welcome, girls.

Frank Truden, active member in the past, and one time President of Comrades, now living in Nashville, Tenn., is doing a fine job at Vultee. His wife writes his thoughts often times are with the many friends he left behind in Cleveland. Good luck, Frank.

Another milestone passed, last Tuesday for Pauline Spik, our President and Albina Vehar, Vice President. Congratulations and happy birthday.

The writer would appreciate hearing from Joe Krizman, Marge Sakacs, Mary Golobich, Rose Pabst, Mirko Rovtar, Stan Bergoch, Joe Birk. Please.

Liquid refreshments will be required for our next dance on March 6. In the event any member is able to pick up a stray quart, please contact the writer. It is expected many of the older members are planning to attend the dance. More details later.

J. Pirnat Sr., residing at 898 E. 146, is ill. Bro. John Smole and others living in the vicinity are requested to visit.

Memories—looking back to records of Comrades' first meeting: held March 18, 1926—24 members present—new members, Bill Sitter, A. Bozich, J. Moenik, M. Solomon, John Zalelet, J. Koprivce, Joe & Josephine Slogar, Frances Azman; names suggested for the lodge: Oliver Perry, Lake Erie, Sky Lark, India Trail, Cuyahoga Buckeye State, American Eagle, Roosevelt, Grover Cleveland, Idealists, Authenians, Jolly Circle, Dinty Moores—matter undecided, passed onto to next meeting. Officers sworn in: Vic Zalelet, president; C. Oblak, vice president, Boris Paulin, Secretary; Tony Kushland (only member still active), recording secretary; Vatro Grill, treasurer; Auditing committee: Julia Moenik, Edwin Primosic (deceased), Jean Bozich.

Remember: Meeting night Tuesday, Feb. 18. Dance: March 6, music by a new sensational orchestra. SECRETARY LODGE 566.

Los Angeles Lodge to Meet on February 21

LOS ANGELES, CALIF.—Calling all members to the February meeting on the 21st. We have some very important business to attend to. We have lost the services of our new President, Brother Carl Kuder, who has enlisted in the Navy and will be stationed at the Naval Training Station at San Diego. We will have to elect a new President. I urge all members to be present if possible. We now have a total of eight of our boys in the armed services. Hope to see you all at the February 21 meeting at 2 p. m. and elect a new President. AUGUST KOTCHNIK, Sec'y.

Editor's Note

WAUKEGAN, ILL. F. K.—Your article will be published in next week's issue.

Young Americans

DETROIT, MICH.—In a recent article by our District Athletic Board member, Brother John Spilar, of Cleveland, Ohio, he asks comments on our coming National Bowling Tournament whether it should or shouldn't be postponed for the duration.

I should think that it is a difficult decision for the Cleveland Athletic Committee to decide. After reading local papers and seeing that many other fraternal organizations such as Elks, K. of C. and others, and also the most important tournament the American Bowling Congress have been postponed for the duration, to my opinion we should be on the patriotic side as we always are and not hinder the war cause in any way as no doubt we would if we go on with our National Tournament.

We all are aware of transportation difficulties and also many of our members would leave their war jobs for a week-end to participate. I see that the Midwest Tournament, sectional in character, was a great success. Therefore, I suggest that the Cleveland Athletic Committee go on with the annual sectional Eastern Invitational Tourney which in other years had its majority of entries from local lodges in Cleveland and a few from Detroit and Pennsylvania.

Y. A. Bowling News

As I glanced at the weekly average sheet of the Girls' division of the Slovene-Croatian Bowling league, I see that the Y. A's dominate the league in every event. In the standings we find, first, Y. A. V's; second Y. A. Cadets; fourth Y. A. Marines; and seventh, Y. A. WAAC's. Team one game high, first, Y. A. V's—879; team three game high, first, Y. A. V's—2474. In individual section we find K. Zaverl first in average—158; in individual one game, K. Zaverl, second—221; G. Blake, third, 214. J. Spindal, fourth, 213. Individual three game high, K. Zaverl, second—553, J. Spindal, third—545. Nice going girls, keep it up.

In the Men's division we also find the Y. A. making a good account of themselves in the standings. The Y. A. SND team is practically in first place with only two joints behind the first place team and eight points behind schedule, Y. A. Pirates, fourth, Y. A. Pick-ups, ninth. Junkers, Strangers and Tigers are well down in the standings. Team three games Y. A. SND first—2862, team high one game, sixth—987; Y. A. Pirates, fourth, three game high—2790; seventh, one game high—984. In the individual events we find E. Blake leading in average—187, also second in one game high—248; third in three game high—630. B. Travnik, sixth—629; P. S. Krainz—244 game is still seventh in one game high.

Bowling news from the Hawaiian Islands also find a Y. A. pounding those pins, Sgt. Leon Hostnik leads league in averages 186 and also leads individual one and three game high. Good going, Leon, we know you shoot even better than that against the Japs.

Social News

Informed that "Aunt Maggie's Will" presented by Svoboda Singing Club girls was put on excellently and was enjoyed by all attending. A great crowd and I suppose financially successful for a good cause, the Slovene War Relief. Sorry to have missed it.

Congratulations are in order for Josephine Stular and Max Culkar who announced their engagement recently and also Lt. Joseph Zrimec and bride who were married in New York. Congratulations to Mr. and Mrs. L. Drobnieh on the arrival of a baby boy.

Service News

Brothers M. Planinc and H. Mesges were inducted recently. J. Sone and G. Forbes who enlisted a few months ago were ordered to report to their bases, Sone in the Navy, Forbes in the Air Corps. Bro. A. Plankar was inducted last Saturday.

Don't forget Y. A. monthly meeting, Friday, Feb. 12, at 7:30 p. m. Entertainment following meeting. J. GOLIA, Lodge 564.

Spokane Lodge No. 704 Sends Gifts to Boys

SPOKANE, WASH.—SNPJ Lodge No. 704 made up a gift-box for servicemen members as well as for all the servicemen whose parents are members of this lodge. On the arrangement committee were Mrs. Anna Zupan and Teresa Spehar. ANNA M. SPEHAR, Sec'y.

Young Americans to Meet Friday, Feb. 12

DETROIT, MICH.—This Friday, Feb. 12, on Lincoln's birthday, the regular monthly meeting of the Young Americans will be held at 17153 John R. It will begin at approximately 7:30 p. m. ADOLPH KOSS, 564.

This Can Be The Most Successful Month of The SNPJ Victory Campaign

If We Do Our Part . . .
Only 18 More Days Remain

This week the Campaign Director is going to delve into the subject of Victory Campaign only long enough to assure you that everything is moving along about as successfully as expected. Every indication points to February as a record-breaking month.

As is known to all of you, we have finally reached the climax weeks of a great drive for new members and, at the same time, are safely embarked in the second month of what might turn out to be a much better year than many of us anticipate.

Looking back, we can at least say that the successes of 1942 justify abundant hope for greater success this year. We know now what can be done in times of war if a strong desire to achieve is present. Now we know that membership in a lodge can not only keep growing bigger, but, as has been proved in a case or two, it can even be doubled. This, likewise, is true of other services rendered by the Society.

Complete statistics of the Victory Campaign for the month of January are not yet available. It is known at this writing, however, that no important changes have taken place among the leading lodges or individual contestants, except that in a number of cases the margins separating them have been narrowed. The leaders in each division are the same as those reported last month.

During the past week, at least three more lodges have joined the exclusive "25 Circle" by enrolling their 25th new member of the Victory Campaign. These are Little Fort Lodge 568, Waukegan, Illinois; Lodge No. 223, Greensburg, and Lodge No. 292, Avella, both in Pennsylvania. It is known also that two individual contestants have reached this select group. They are Christine Stritar, Secretary of Little Forts (568), one of SNPJ's most active workers, and Rose Matekovich, Manager of Circle No. 40 (Lodge 325), Gowanda, N. Y. . . Sister Matekovich, in fact, is the leader in New York, having the honor of being the only contestant in the entire state who has succeeded in qualifying for special awards. Her achievement is all the more prominent because Gowanda has a small Slovene population, nearly all of whom belong to one or more Slovene organizations. She has been a member of the SNPJ for nearly seventeen years, first as a member of the Gowanda Boosters (728) and for the past five years of Lodge No. 325.

In the days when the Boosters boomed their way into many attractive SNPJ activities, Sister Matekovich was an ardent member of the softball and bowling teams which represented the Lodge locally, and on their many travels about the country. She was very much instrumental in bringing about the organization of the Juvenile Circle of which she has been the Manager in three of its four years of thriving existence. Since its organization in 1938, the Gowanda Circle has staged many successful affairs, including anniversary celebrations, Christmas, Mother's and Father's Day, Halloween, and other holiday programs. They have also taken part in various patriotic campaigns, and was the first Circle to announce the purchase of a War Bond in the Prosveta. Other standout achievements in the past year were the formation of a drill team, the first performance of which was given as a part of a very successful Christmas program, and the organization of an orchestra which has already had a taste of success at a number of local social affairs. . . From about fifteen members in 1938, this Circle has grown to nearly one hundred, and has the distinction of not yet having lost a member reaching the transfer age—each becoming insured in the Adult Department where he (she) has remained in good standing ever since. These are achievements worthy of high praise and compliment, thanks to our loyal Gowanda membership and to Rose Matekovich.

We call upon every member to make a last month effort to bring in one new member before the SNPJ Victory Campaign closes on March FIRST. Only 18 more days remain to do your duty to that extent—at least. MICHAEL VRHOVNIK, Campaign Director.

NOTICE TO LODGE SECRETARIES AND MEMBERS

Checks for reimbursements of physical examination fees for new members of the Juvenile and Adult Departments have been sent to the Lodge Treasurers. The checks are issued to the order of Local Lodge Secretary, and the Secretary should reimburse those members for the amount they are entitled to. Checks are sent to those lodges only, from which the properly filled out reports were received by the Main Office up to February 5. F. A. VIDER, Sec'y.

Sheldon Lodge No. 273 Holds Party Saturday

SHELDON, WIS.—The SNPJ lodge 273 of Sheldon is extending a cordial invitation to everyone to come to our Valentine Day card party on Saturday night, Feb. 13. It will be held down in Cox's basement at Sheldon. Cards may be played by those who wish, or for those who don't play cards, we will have bingo or other entertainment. Prizes will be awarded to the persons having highest score. Refreshments will also be served.

The 1943 officers are: President, Mrs. Mable Moffitt; Vice President, Bill Kochevar; Secretary, Felix Dervovsek; Assistant Secretary, Emma Dervovsek; Treasurer, Louis Augustine; Sergeant-at-arms, Joe Bratanich. Audit Committee, Joe Likar. The lodge physician is Dr. Mittermeyer. Our meetings are held on each third Sunday of the month, at 2 p. m. at the Sheldon Village Hall. All members should attend these meetings each month.

The names of our soldier members of Lodge 273 are: Mark Kuker, Lawrence Dervovsek, Lucas Dervovsek, Albert Kochevar, Joe Augustine, Martin Augustine, Tony Divjak, Henry Divjak, Martin Bratanich. FELIX DERNOVSEK, Sec'y.

Our Front

By Louis Bessie

"All I know is what I read in the papers," was the familiar byline in the "Front" column. He never pretended to vouch for anything he didn't know. This slogan applied particularly to reports concerning the Yugoslav Chetniks and Partisans who are supposed to be fighting a common enemy but are at the same time fighting among themselves.

No one here can be positive of the true situation in Yugoslavia at this time, and certainly no one can claim that his opinion is absolutely correct. Of course, it is not the question of who is right and who is wrong. The question is, rather, what the immediate as well as future results will be. After all, it is results that count in the end. If the two factions are so fanatical that compromise can be reached, it will be tragic. And tragedy has fallen many a Slovene village because of premature uprisings against the Nazi-Fascist invaders.

The policy of "wait and prepare" could obviously be the best way of making resistance in Yugoslavia most effective at the time when the axis will begin to crack. The way is now Yugoslavia has many Li-ces-towns and villages completely destroyed, while in Czechoslovakia the Lidice was apparently enough to limit their resistance to clever sabotage. Where resistance is futile it is best to plan and prepare for the day when resistance will count most.

Speaking of Partisans, it is interesting to know that the word is derived from the French and Latin. As applied in military sense, Partisan is "an irregular combatant guerrilla soldier." Therefore, the same Partisan seems to fit perfectly to any group of guerrilla fighters they so choose. Of course, a name is meaningless unless it carries the necessary punch which brings results. Let us hope that the Yugoslav fighters will soon join forces for the final knockout of the Axis.

Here on the home front, it is gratifying to note that four major labor organizations have formed a coalition to fight an offensive battle in this Congress against the reactionaries. The AFL, CIO, the Brotherhood of Railroad Workers and the National Farmers Union represent more than 13,000,000 organized workers and as such wield considerable power. It is to be noted that John L. Lewis' UMW is not included in the coalition. This labor coalition can do much to bear down on the Tories in Congress who threaten to abrogate all social gains made during the New Deal administration.

NEW YORK ALL AMERICANS

BROOKLYN, N. Y.—The time has come when once again the New York All Americans will celebrate Valentine's Day with their annual dance which will take place on Saturday evening at 8 o'clock, February 13, at the Astor Hall, 66-91 Forest Ave., Forest L. station, Ridgewood. Here is your opportunity to come and meet your fellow members and friends and have an enjoyable evening. Take my word for it that this Valentine dance will be an unusual one, because this new dance committee has a couple of surprises up its sleeve and we certainly don't want to miss them. There will also be very good dance music, supplied by none other than Jerry's Starlight orchestra.

We cordially extend our invitation to all our old friends and new and all of our fellow sisters and brothers of other SNPJ lodges.

The January 17 Great Festival sponsored by the United Slovene Lodges of Greater New York, turned out to be very successful with each New York society well represented. The concert was extremely enjoyable and I am sure that every one who attended enjoyed every bit of the great variety of entertainment.

The next regular monthly meeting of Lodge 589 will take place on Sunday at four o'clock in the afternoon, February 21, at the American Slovene Auditorium, 283 Irving Avenue, Brooklyn. I am especially urging the members to attend as we will have two new members to accept and also a sick report to approve, besides many other details to take care of.

We're glad to hear that Sister Anna Burke has recovered from her recent illness. Sister Mary Zerk is a proud mama. How about sending the new arrival to our list of juveniles and in a few years a member of the "Junior All Americans" Circle 507?

The "Junior All Americans" will have their next meeting on Sunday, February 21st, at 3 p. m. 100% attendance is urged because we will start rehearsals on the plays for the forthcoming concert on May 2.

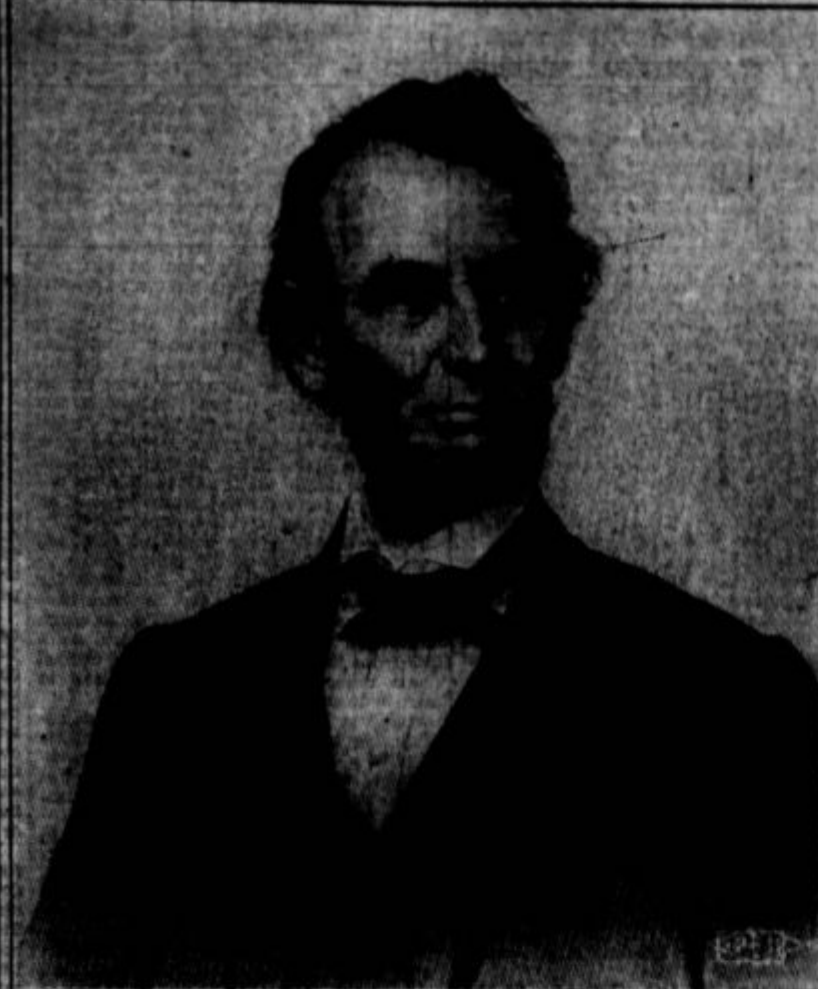
Now don't forget the Valentine Dance, come early and join in the fun and until then keep on buying War Stamps and Bonds.

JENNIE PADAR, Sec'y.

The intellect of man sits enthroned above his forehead and in his hand and the heart of man is written on his countenance.

—LONGFELLOW

Lincoln on Labor and Democracy



The strongest bond of human sympathy, outside of family circle, should be one uniting all working people, of all nations, and tongues and kindreds.

Let us have faith that right is might and in that faith let us to the end dare to do our duty as we understand it.

Labor is prior to, and independent of, capital. Capital is only the fruit of labor and could never have existed if labor had not first existed.

There have been men base enough to propose to me to return to slavery our black warriors and thus win the respect of the masters they fought. Should I do so I should deserve to be damned in time and eternity. Come what may I will keep my faith with friend and foe.

The people are the rightful masters of both Congress and Courts, not to overthrow the Constitution, but to overthrow the men who pervert the Constitution.

As I would not be a slave, so I would not be a master. This expresses my idea of democracy. Whatever differs from this, to the extent of difference, is no democracy.

ABRAHAM LINCOLN

FLASHES

By DONALD J. LOTRICH

CHICAGO

Things are happening so fast that we are having difficulty in trying to keep up with them. We are compelled to do so much work that it hasn't been possible to fill in our Flashes week by week. The result is that we don't get the necessary information to our many members. One of the most important things for Chicago's SNPJ Pioneers is the fact that they have gone over the 900 mark in membership and that at least ten new members were initiated in January. Since the membership campaign will wind up the end of this month we are bending all our efforts towards its successful conclusion. Getting 900 members is quite an achievement. Frank Zaitz, editor of Proletar, had a praiseworthy note in his paper last week in this connection. Many other friends of ours have complimented us on this achievement. And, when you look at things at close range a lodge of 900 members is a big lodge; such a lodge requires a lot of attention and much work and the help of many willing officers to keep it functioning properly.

The Pioneers went to Waukegan on Jan. 24 to compete in the Midwest SNPJ bowling tournament and made a good showing. The group went up together in a special car on the North Shore Line Sunday morning and most of them traveled back home together at night. The trip was enjoyable in every way. We did run into heavy traffic on the return trip which not only slowed down the trains but made everybody late. All in all, everyone had a good time. Except that we had wished that the bowlers would have tried to keep their bowling schedules and wind up somewhere near the scheduled time. We hope that the prize money will soon be distributed.

Tony Trampusch is now situated in South Bend, Indiana, doing post office work. Pauline Pouhe was not present to receive the \$5 cash award at the last meeting. Because of that we will have \$6 available at the next meeting. And, speaking of the last meeting we can say that it turned out all right. The new officers were installed and Sister Anne Cartier took the helm of the Lodge. She will be assisted by Anne Groser, the vice-president and the rest of the officers and members. Oh yes, new things are developing for Pioneer meetings. We had something special for each member at the last meeting in addition to boiled wine and doughnuts. Besides

the usual run of business we decided to set up a record of types of blood for Pioneer members so that in an emergency we could always call on certain people for assistance. Ruth Medic was present and she was the recipient of the \$1 cash award which she immediately contributed to the sustaining fund of the Pioneer Bulletin. Anne Beniger was elected to represent the Pioneers at the annual session of the Slovene Labor Center. A recommendation was adopted to hold the annual invitational tournament.

Bowlers of the various Lodges in the Chicago area should start at once to line up their teams for the Pioneer Invitational Handicap tournament which is scheduled for Sunday, March 21. We wish to repeat that handicap bowling tournaments afford everyone an opportunity to roll on an equal footing. The past few years have proved that more bowlers compete in handicap tournaments than in regular scratch tournaments. In connection with the tournament the Pioneers will hold the usual social and dance on Saturday, March 20, and that date too, we ask our friends to reserve.

Godfried and Rose Krempusch who now reside in Argos, Ind., write to tell us that they are getting along all right and compliment the Pioneers on their success as well as to wish them luck for the future. The David Bostics with their child have moved to Terre Haute, Ind., because of employment. We learned that Victor Bostic, who operates a drug store at Wolcott and Cermak, has been married recently. Bertha Repovs had changed her name. She will be known as Mrs. Bertha Krajewski. Another baby girl arrived in the family of Anton Augustin. We are already arranging for the enrollment of the youngster in the Pioneer Lodge. Tony belongs to the Augustin family of Sheldon, Wis., and two of his brothers are already serving Uncle Sam. Leo Cretnik, a former Pioneer, has been transferred to Berkeley, Calif. He likes California life. The latest word from Joe Supancic is that he is stationed at the Naval Station at New Orleans, La. The weather is ideal, he tells us, even though some of the Southerners believe that it is too cold.

Contributions for the Pioneer Service flag have been received, since last report, from Anton Drechar \$1, Frances Werbick \$1, Elizabeth...

(Continued on page 5)

Juvenile Circles

EXPLANATION ON CIRCLES ROSTER IN ML

During the past week, several letters have been received from Managers of Juvenile Circles requesting that corrections be made in the roster appearing in the February number of the Mladinski List.

Obviously, the reason is to be found in the fact that the 1943 instead of 1942 roster of Juvenile Circles and Officers was published, for which I, as Juvenile Director, am not responsible.

However, this matter will be corrected by publishing the 1943 roster in the next issue of the Mladinski List, and I hope that the Circle Officers and Managers will find it satisfactory.

MICHAEL VRHOVNIK, Juvenile Director.

Juvenile Circle No. 2 Organizes Girls' Drill Team

CLEVELAND, O.—Circle No. 2 of the SNPJ announces the organization of a Girls' Drill Team.

The first rehearsal will be held Friday, Feb. 12, in Room 3, SNH on St. Clair Ave. at 7 o'clock sharp.

All members are urged to attend the rehearsal which will be held every Friday.

NADA ZAGAR, Sec'y.

Circle 28 Movie and Valentine Party this Saturday

CHICAGO, ILL.—Members and friends of the SNPJ are extended a cordial invitation to attend the Movie and Valentine party given by Juvenile Circle No. 28 of the Chicago Federation, Saturday evening, February 13, in the lower SNPJ Hall, 2657 S. Lawndale Avenue. The affair will begin at seven o'clock and there will be no admission charge.

One of several attractions of the evening will be the showing of movies, including two comedies in sound, which are sure to delight the children irrespective of age, and the technicolor pictures of the 1942 National and Pennsylvania SNPJ Day celebrations as well as a few scenes of the 12th regular convention delegation at Pittsburgh in 1941.

Aside from a number of games and contests conducted for the entertainment and enjoyment of the children, another feature will be the Valentine Box in which, all juveniles who will attend, will be invited to deposit their valentines. There will be a contest for the best home-made valentines with three small prizes going to the winners. Patriotic valentines, honoring great men born in February, will receive special rating over other types of entries. Juveniles are urged to bring a few along with them, if not the home-constructed type, then the kind you buy.

Refreshments, appropriate for the occasion, will be served. Be sure to attend—parents, children and friends, Saturday evening, lower SNPJ hall, at seven o'clock.

CIRCLE 28 BOOSTER.

Juvenile Circle No. 21 to Give Valentine Dance

SHARON, PA.—The "All Around" Juvenile Circle No. 21 of Sharon will hold a Valentine dance Saturday, Feb. 13, at Slovene Hall. Music will again be furnished by Jack Persin and his Jolly Jesters orchestra of Warren, Ohio.

Let's all be present, and help these active children of our Juvenile Circle, and I am sure that they will be there waiting to greet and serve you in full numbers. Will be seeing you at this Valentine dance this Saturday?

RANCES NOVAK, Mgr.

Juvenile Circle No. 28 to Stage Valentine Party

CHICAGO.—Here's some news about our coming Valentine party. It will be held at the lower SNPJ hall Saturday, Feb. 13, at 7 p. m. No admission will be charged. Movies will be shown, and I know every child and parent who sees these movies will enjoy them.

There will be games for the children who would like to take part in them. There will also be some music for those who care to dance. Refreshments will be served to both children and grownups.

Parents and children are invited to attend, and if you wish, bring along a friend.

SYLVIA TROJAR, Sec'y.

Veronian Juniors Elect Officers, Will Stage Party

VERONA, PA.—On Thursday, Jan. 14, the members of Circle No. 15 held their first meeting of the year at which time they elected officers for 1943. The names of the new officers are as follows: President, Richard Zibreg; Vice-President, Frances Youk; Secretary, Matilda Doles; Treasurer, Margaret Lipsey; and reporters, Eleanor Zibreg and Margaret Lipsey.

The meeting decided to hold a Valentine Party on Saturday, Feb. 13, and a suggestion was approved that funds to cover the expenses of the party, be derived from the profits of a table lamp given away on Feb. 7.

After the meeting, many of the juvenile members enjoyed dancing

Veronian News

VERONA, PA.—Victory membership campaign! Let's keep rolling, Veronians, we still might end up being pretty near to the top. Although there is only another month left for the campaign, keep plugging for those new members, always.

For your conveniences we are having our Lodge physician down at our club with his equipment, to examine any new prospect, every Sunday afternoon. So, for your country, our SNPJ and the Veronians get one new member and receive war stamps and a nice Victory pin, to show that as a Veronian you have done your part in the Victory campaign.

Will Give Free Beer

The free beer that was to be given away by our bartender, Michael Pavelko, during the first week of January but had to be called off on account of the flood, will be given out at our club this Fri., Feb. 12. Come down to celebrate and wish Michael success for the coming year with his new job. Also, reminding you that Lincoln's birthday falls on the same day, making it unanimous that we be there to celebrate two events at one time.

Guess Who

The first name is Benny, and if you can tell me the last name of one of the smoothest middleweight boxers of by-gone years, then you will have the first name of the person in today's quiz. Another clue is that this person was one of the judges at the Jan. 31 social, when a prize of five gallon of gas was to be given by the judges to the couple who polkaed the best in that twenty-five minute marathon. Groceries, single person, automobile, and a tax levy, are other clues that will make it easier for you to guess this person's name. Last week's answer, Anne Lipsey.

News Notes

Feb. 14, Valentine's Day, will see the Juveniles swinging into action with a party at our Veronian Club. Cards have been sent to the Juveniles advising them of the time and other plans for the party.

Say, did you know that Mr. 5 by 5 married a 2 by 4, and now they're having a 1 by 1. (Thanks to Marge Markovitch for this contribution to this article.)

Home on furlough were Ensign Rudie Tratar and Tom Solomon, a first class seamen. Both were supposed to be at our Jan. 31 social, but only Rudie showed up, and what a surprise he got when he was introduced to some of those new members who are now Veronians. Said Rudie when introduced to the crowd who gave him a nice round of applause, "Keep up the good work, Veronians, so that we men in the armed forces can always be proud of you." We thank you, Rudie, and all of our other boys who are fighting for us, and we will do everything in our power here at home to make that island of Japan and Germany sink and vanish from this world.

We looked everywhere for the Jolly Jrs. at our Jan. 31 social, but none were to be found anywhere.

Here she is, brothers and sisters, Miss Eleanor Gurgurich, who gets the honor of being the 200th Veronian member.

A lot of fun and work, as the new Veronian bar is being built. It seems that when the men were pumping the ammonia out of the lines connected with the ice-cream box, a thermostat opened up making E. Eiffler, G. Lipsey, Bill Garbie, Frank Gable, Andy Sepelyak, L. Casoli, John Krulic, and Eli Sevech run for their lives. Eli, after getting out in the open and getting a wrench, came dashing back into the room to close it. But when after twisting the pipe he heard another hissing sound, out he came faster than the first time. The Board of Directors are working hard on this new project that will be a big improvement to the Veronian Club.

When Frankie Perrone Jr. set up the P. A. system before our last social, the few Veronians present at that time were entertained by the singing of Mr. and Mrs. Steve Ruskevich's daughter and Mirko Stanik accompanied by Perrone who plays the saxophone, for Patcenik's orchestra. Seen at the social were the Mikoletics, Mary and her brother who were hosts to a guest that they brought along, Mary Bozick and husband Frank, John and Kate Youk along with Mr. Frank Mehele were seen enjoying themselves to the music.

Here's hoping that Johnnie Yagovich, who had an operation performed on his knee at the Allegheny General Hospital, gets better soon. Johnnie and John Lipsey have been, in my opinion, the most outstanding in the Veronian Lodge for Jan., are given my vote for the two Veronians of that month.

to the popular records of the new dial-juke box. During our dancing the blackout sirens blew, warning everyone to prepare for a blackout. Both the adults and juveniles continued to dance in the dark, some sang patriotic songs, while others thought this a good time to tell stories to one another. It was fun.

To all members of Circle No. 15: Let's all turn out to the next meeting at the new Veronian Club and enjoy ourselves. Attend the meetings every Thursday evening at 7 o'clock.

MATILDA DOLES, Sec'y.

Can you tell me what kind of a mystery is going on between these three ladies, Mrs. Mary Cassol, Jennie Eiffler and Rose Bouma? Something's brewing among these three good-natured girls and this scribe aims to find out, when he does he will let you all in on the secret.

That new Veronian who made a hit with everyone in the club when he sang, is Johnnie Falbo, Johnnie, who also is a good dancer, works at the American Steel Foundries and is now residing in Verona.

When invited to a steak dinner these days, it certainly is one important dinner engagement that needs sprucing up and even shaving, as Albert Jakovac and Mirko Stanik did when they were invited to the Luzers last week.

This and That

Don't forget an important date on Feb. 21 when the Veronians hold their monthly meeting. Kate Mehalich with her hair do. Those never-get-tired Bostjancics, Billy and Johnnie, always singing. Tony Doles doing right well at the cloakroom. Frankie Glosar always helping at the donation department. Mary Krulic whose ambition is to be a Waac. So with a "Keep them flying with bonds and stamps, I'll say—So long."

MICHAEL LIPESKY, 690.

SNPJ Wolverines

DETROIT, MICH.—The Wolverines are still in existence. If you don't believe it attend the next monthly meeting which is the second Friday of each month (Feb. 12) at 437 So. Livernois at 8 p. m. sharp. The officers are Rose Klarich, President; Tony Steffler, Vice-President; Rudy Bernick, Financial Secretary; Dan Obed, Treasurer; Frances Marinko, Recording Secretary. Our membership is 218.

Rose Klarich has volunteered to act as reporter for Wolverine articles—so pass all news that you wish published in the Prosveta on to her.

To date we have 25 members in the U. S. service. If it is possible write to every one of these members. The addresses are available, so get in touch with your secretary at 4553 Rosalie or call Cedar 4416 for them. Laddie Zindar, a valuable member, is the latest to leave for service. Pearl Cowling is the only female member serving our country as a nurse. I understand the Wolverines will soon have a WAAC. We are proud of these members.

Bowling League: In the Croatian-Slovene League the Wolverine Wolves placed 5th, the Wolverine Bernicks place 8th, and the Wolverine Caboose place 17th. The Leagues has 22 teams. The Bernicks are high in Team One game; and second high in Team Three games; Leo Bernick is 6th high in Individual Three Games.

Four Wolverines are on the sick list: Vince Straus, John Zibert, G. Malpezz and Mary Kerk. Get the addresses of these members and visit them. It's nice to have visitors, especially when you're sick, and can't get out.

RUDY BERNICK, Sec'y.

Badgerland News

MILWAUKEE, WIS.—Just a few notes for this week so that we don't skip a week, as the publicity committee has promised an article every week. So here goes.

Our Victory Campaign is fast coming to a close and only this month yet, so if any of you members have any prospect get them signed up now. Also, don't forget the next meeting on Friday, Feb. 19. Movies will be shown of the S. N. P. J. Days in Milwaukee, Strabane, Detroit and also of the Juvenile Circles 4 and 18 which were taken a couple of years ago. So, the Juveniles are especially invited. And don't forget those of you who will donate blood to the Red Cross, a date will be selected at the meeting and we will all go down in a group.

Coming Events

Feb. 27—At the Tivoli Hall a masquerade ball given by the North Side Circle 18.

March 6—Prelenten Dance at Tivoli Hall given by Lodge 16.

March 13—Dance at Tivoli Hall by the Fun-Q-Leers Club.

May 1st—At the Tivoli Hall dance by the Badgers.

May 16—5th anniversary of the Juvenile Circles Jr. All Star Singing Chorus at the K. P. Hall.

This 'n' That

Mr. and Mrs. Albert Marn and Bro. Frank Marn traveled to Mt. Olive, Ill., over the weekend. Mrs. Gradisher of Muskegon, Mich., is visiting here.

LEO SCHWEIGER, Sec'y.

Nine Lodge No. 690 Members in the Army

KANSAS CITY, KANS.—Nine members of SNPJ Lodge 690 have joined the armed forces:

JOHN GRISHER, Emil Spazek; JOE MISC JR., Frank Grobolshek; JOHN RADY, Joe Volk; ANDREW HAZIN, Vincent Zemlock; TONY SPASEK, ROSE RARICK, Vice Pres.

Spirit-o-Grams

By Whooolit

ST. LOUIS, MO.—Our next regular meeting will be held on Friday, Feb. 12 (Lincoln's birthday) and let's all attend and make it a one hundred per cent attendance.

There are only a few days left to the Victory Campaign so at this meeting it will be a very good time to bring in your applicants—remember your reward for new members is a very beautiful Victory Pin. Each member who has received this pin is very proud to wear it because it is very good looking. Come on members, let's create a new record at the meeting for new applicants.

Any members who want to help the Red Cross in sewing, knitting, etc., should get in touch with Theresa Speck of Lodge 107. This group will meet regularly for only a few hours at a time and, therefore, everyone has a few hours to spend in such a profitable organization. We, Spirit members, should join this organization one hundred per cent to show that we are trying to do our utmost for the war effort. Remember ladies, if you would like to sew for the Red Cross just get in touch with Theresa Speck or any lady who belongs to Planinski Raj and they will be able to give you some information.

All members are urged to make their income tax returns before March 15 in order to avoid the last minute rush. There will also be an office in the Buder Building in which to make returns besides the Federal Building.

This and That: Congratulations to Mary Ann Garger who was promoted to Corporal in Civilian Defense.

Spirits wish to express their deepest sympathy to Mr. and Mrs. Frank Kozjak Sr., 4140 Fillmore, whose son, Technical Sergeant Frank Kozjak Jr., was killed in the Western European area. Frank was a runner and assistant radio operator. His parents are members of lodge 107 Planinski Raj. Again may we express our deepest sympathy to his parents.

Glad to report that Anthony Cahill Jr. (Buddy) was home on furlough after serving on a submarine chaser for two years in the Coast Guards. The Spirits want to wish him the best of luck on his return and hope that he enjoys his leave at home.

Another SNPJ member, Edward Pavletich, has gone into the service. The lodge wishes to express the best of luck and happiness in his new life. Drop the lodge a line once in a while so we know where you are.

The Service Committee writing to the boys are very proud of their work and enjoy writing to the boys. Members may obtain the addresses of the boys in the service from the Secretary.

Remember the next meeting will be held on February 12 and all members are urged to attend.

Buy War Bonds and Stamps from the Lodge for Victory.

Strugglers' News

CLEVELAND, O.—The Strugglers are going to hold the last dance for the duration on March 7. So every one should try and attend the dance. This may be the last time to have a good time, and see the members. The reason for this being the last dance for the duration is due to rationing of food, refreshments, etc. Also, orchestras are hard to get as the boys are all going into service. With new government rulings coming out every day, future planning of our affairs is going to be a hardship.

Our 16th Anniversary dance is going to be held Sunday, March 7. Music by Johnny Pecon's orchestra. Admission will be 50c. Place—S. W. Home, 15335 Waterloo Rd. All the local lodges are invited to attend.

Congratulations

The following members have had additions to their families: Mrs. Clapaces, Mrs. Frank Pretnar, Mrs. Bajec.

For Duration

Members have often wanted to increase their policy just before going into service. No increase can be made by members going into service or while in service. Also, if a change is made, you will carry a new policy which has a war clause. So for the benefit of yourself, no change should be made at present.

Help for Dance

Members that can be of any help for the nite of the dance, please let me know when you pay your dues or at our March meeting.

FRANK J. KOSS, Sec'y.

Matches

Matches, according to Post Office regulations, are not only prohibited transmission in the mails to all foreign countries, including Canada and Mexico, but also when addressed to the personnel of our Armed Forces or civilians receiving mail at points where sea transit is involved.

Therefore, the public is requested to refrain from including matches (of any type) in parcels containing cigarettes or other articles, when addressed to soldiers or sailors serving overseas or to civilians receiving mail at Army Post Offices or Naval Bases outside of the continental United States, as such parcels must be held at the Post Office until the matches are removed by the senders.

FLASHES

(Continued from page 7)

beth Zefran \$2, Marie Straus \$1, and Helen Brownell 25c. Pretty soon our fine large service flag will have 71 stars for the seventy-one members now serving Uncle Sam. —Jennie Yasbec, mother of Lieut. Edwin A. Yasbec, writes to tell us that Edwin has been transferred to the Air Defense Wing in San Francisco. He is the young fellow who attended one of our meetings about a year ago and from all indications it looks like he is the first of the draftees among the Pioneers to become a Lieutenant. —Mike Reading who resides in Pasadena, Calif., has recently been granted a divorce. He writes to express his good wishes toward the success of the Pioneer Lodge and to the many Pioneer girl officers. —Sometime ago we knew Anne Yasbec of Pittsburgh, Kansas, because of her visit to Chicago and the work she had done for her sister at that time. We knew her to be an excellent business lady. Now we learn that she is doing a remarkable job of selling War Bonds back in her home community in Kansas. She has sold over \$60,000 in War Bonds to date single-handed, and that is something.

Our many friends are asked to attend a song recital by Rose Arbanas, daughter of William and Rose Arbanas, Friday, Feb. 12, at Kimball hall. Tickets are 55c, 63c and \$1.10. —The Chicago SNPJ Federation held its quarterly meeting Jan. 28 and among other things re-elected most of its old officers, reviewed the Yule juvenile party report and received the semi-annual audit report. It was agreed that we hold our annual memorial services at the Woodlawn Memorial Cemetery where we have an SNPJ section. Since the last meeting of the federation five SNPJ members have passed away, namely, Mary Rihel, Peter Stopar, Elizabeth Novak, Theresa Russ and Frank Wenk.

Sometimes we wonder what has happened to the editorial policy of Prosveta. Brother Molek seems to have had a pet peeve for a long time. Anything or anybody that might speak up for such things as the Partisans or for some other progressive thought smells like a Communist to him. It is shameful the way the Editor has degraded with his peculiar philosophy. It is shameful how he has to change his foolish notions first about the attacks on Russia and now about the Yugoslav Partisans. In this, he does himself no good and he does the Society no good. It would be much better if he would say less about things of that type at least until they are crystallized rather than to feel the sting which must naturally come because of his poor judgement or because of his personal desires. Everyone today knows who the Partisans are. Such important people as Louis Adamic have told us about them months ago. And, yet, the Editor persists in his foolish wishful hoping.

EDITOR'S NOTE: The editorial policy of Prosveta strictly follows the specific resolutions adopted by the last SNPJ convention. The above writer as a Supreme Board member should know that, and he should not pretend ignorance of the resolutions to further his own extremely naive wishful thinking and hoping.

Integrity Broadcast

CHICAGO.—The SNPJ campaign for new members is rapidly drawing to a close. The Integrity Lodge has done part of its duty by securing new members. Bro. Julius Abram, our president and Bro. Louis Baffetti are the campaign leaders in our lodge. Up to the present time Integrity has secured 41 new members. They are credited as follows: One to Sister Podlesnik, 24 to Bro. Abram, and 16 to Bro. Baffetti. Bro. Abram holds the lead. Can he finish that lead? He has a few weeks in which to do it.

Bro. Wm. Kinderney is back at work after more than a month of staying at home with an injured

finger. Sister Margaret Per is still on the sick list.

A farewell party was held for Emma Zagar and Ann Podlesnik who are leaving for Detroit to secure war work. We wish them lots of luck. Sister Emilia (Ravnikar) Polite gave birth to a baby girl. Congratulations and happy moments with the baby.

We wonder if our publicity committee will soon try to have an article in the Prosveta. Also, it would be nice to see our president take a little hand in the ways of publicity. We have a dance coming up and the campaign is coming to an end. A few words from the skipper would be appreciated.

Our March 6 Dance

In this week's mail all our members will have on hand the dance tickets for our March 6 dance. This dance is for the benefit of the lodge treasury. So it is the duty of every member in the lodge to sell tickets and to help at the affair. We must have the cooperation of all the members. Many of our members, however, do not take part in our affairs; they do not realize what their lodge means to them. In case of sickness or some other misfortune, it is your lodge that comes to your help. Therefore, it is the duty and responsibility of each and every member to help his lodge prosper in order that the help may be as effective as possible.

Our dance on Saturday, March 6, will take place at the lower SNPJ Hall on Lawndale and 27th street. This means that all the members should cooperate in making it a success. This also applies to the officers who have a double duty. Let's make it a real affair on March 6. Music will be furnished by Blue Gray's orchestra. Tickets are only 25c.

MICHAEL R. FLEISCHACKER, Secretary of Lodge 631.

Jolly Allis Lodge

WEST ALLIS, WIS.—Inasmuch as the Jolly Allis column has been conspicuous by its absence, with the exception of Al Hoffman's fine article, it seems that the members of the publicity committee have either fallen down on the job, or been too engrossed in war work to write.

Due to the aforementioned war work the meetings will be held on the third Sunday of the month at two o'clock in the afternoon at Erman's Hall.

Speaking of war work and production, or perhaps reproduction would be a better word, the Jolly Allis rate seems to be keeping pace very well. The Gales, Bolekars and Hulsamers are now proudly displaying their recent arrivals. Well, three more additions to the Juvenile dept. is not bad.

Seanne Rezel is still in town, perhaps we can see her at the meeting before she goes back to Washington, D.C. With all the boy friends in the Army maybe now we can have the young ladies putting in a more frequent appearance at the meetings.

Don't forget the change—the next meeting will be held Feb. 21 at two in the afternoon at Erman's. See you there. So long.

"ADIE" Lodge 680.

Co-Op Presents First Radio Series Sunday

NEW YORK.—(CLNS)—The first broadcast of the Cooperative League of America, called "Here Is Tomorrow," will be broadcast via transcription over 30 key radio stations from Massachusetts to California starting Sunday afternoon, Feb. 14. Will Greer, who played Jeeter Lester for several years in "Tobacco Road," Frank Lovejoy of "Judgment Day" and Allan Hewitt, who recently played in Steinbeck's "The Moon Is Down" are members of the cast of the first broadcast of "Here Is Tomorrow."

This is a series of dramatizations designed to personalize the problems and opportunities of the postwar world. The show is written by Gerald Kean and is directed by Clinton Johnston. This series was financed by individual contributions of co-op members from coast to coast. Consult your local newspaper exact time and station.

Achieve Painless Childbirth



A new comfortable and painless childbirth technique has been developed by Dr. Robert A. Hingson (left) and Dr. Waldo B. Edwards, at the U. S. Marine Hospital in Staten Island, N. Y. The new method is called continuous caudal analgesia and should be administered only in a hospital having men specifically trained in its use, because it requires the greatest precision. The technique has been employed in 559 cases with results "almost one hundred percent effective," according to its devisers, whose own wives have used it. Materials required are a flexible steel needle and four or five ampules of a solution of metyline, a cocaine substitute, costing about thirty cents an ampule.

Remarkable Progress of Co-ops in Latin America Revealed

First Comprehensive Report on Latin American Co-ops Made by WPA Cooperative Project

NEW YORK.—"Probably in no other part of the world, with the possible exception of China and India, has the cooperative movement made such remarkable progress during last decade as it has in Latin America." This is the introduction to the first comprehensive report on cooperatives in Latin America ever published. The document released last week is entitled "Cooperatives in Latin America," edited by Dr. V. J. Tereshchenko and prepared by the Cooperative Project of the Works Progress Administration. The book was published by the Edward A. Filene Good Will Fund, 31 Milk Street, Boston, and is available for fifty cents a copy.

Although no complete statistics are available for cooperatives in Latin America as a whole, reports compiled to date show a membership of more than three quarters of a million in six Latin-American countries. "In 1941, Colombia had 196 cooperatives with 43,700 members and 5,289,000 pesos of share capital," the report declares. "Argentina showed 646 cooperatives, with a membership 365,738 and operations aggregating 161 million pesos; and in Mexico there were 161 consumers' cooperatives with 57,372 members and a capital of 2,316,522 Mexican dollars, and 1,066 producers' cooperatives with 33,217 members and a capital of \$10,401,694. In 1940 Brazil had 1,016 associations with 131,169 members; 256 of these were consumers' cooperatives. The list of associations in Chile in 1938 included 57 consumers' cooperatives with 63,739 members."

The Latin-American republics have moved forward very rapidly in the encouragement of cooperative education as the basis for a very sound development. "Separate courses on cooperation are given in the Universities of Bogota, Buenos Aires, and La Plata in Argentina, Cauca in Colombia, and Quito and Guayaquil in Ecuador. A number of well-known Latin American national foundations and organizations have given formal endorsement to the cooperative movement and consider disseminating knowledge of it an integral part of their activities. The Museo Social in Argentina, the Bolivarian Society of Venezuela, and the Museo Social of Uruguay have especially well-established records in this field. Educational work conducted by the government of the State of Sao Paulo, Brazil, the cooperative school at Monterey in the State of Nuevo Leon, Mexico, and the National Correspondence School, also in Mexico, are good illustrations of this. In Peru cooperation is taught in the rural schools. Special cooperative institutions function in Lima, Peru, and in Venezuela. Stu-

dent cooperatives are especially numerous in Mexico and Brazil. In Argentina alone some fifty cooperative newspapers and magazines are now published.

Today in practically all the republics cooperation is given great encouragement and support by the governments.

"The significant fact remains that the governments of many of the Latin American Republics have recognized the immense value of cooperation from the point of view of rebuilding the economic life of their country. Statements to this effect have been made by leading Latin American statesmen and references to cooperation have appeared in the political programs of the candidates for high office during election campaigns."

"Dr. Daniel Amades y Videlo, Minister of Agriculture of Argentina recently stated 'the part played by the societies is already important in our support and encouragement to the cooperative movement in view of the eminently constructive nature of the movement.'"

The book contains a summary of available literature on cooperatives, both in Spanish and in English, and covers 182 pages of text. The book will serve as a pioneer step toward more comprehensive understanding of the democratic development of economic forces in Latin America.

Helen Grum Sweeps a 495 Series

CLEVELAND.—Struggler No. 1 frolicked into a two-game victory over Comrades No. 3 with Perusek hitting a 196 game and 508 series. She was ably supported by Zupancic who bowled a 460 total. More smiles for Tomciel! It works, doesn't it, judging by your 434 series. Shine and Antoinette Skok led the Comrades with 437 and 427, respectively. The Concordians No. 2 came out with two games against the strong Comrade No. 2. Marn and Lunder were the top bowlers with 415 and 439 while Marge Jeric was not far behind with her 377 total. The Comrades boasted a 180 game and 462 series both attributed to Fran Spik. Two 161 games, by Stefanie and Vehar, were also accounted for. Strazisar of the Utopians, aggregated a sum of 498 pins which included a 197 game. Not bad! Stella Zorman was trailing her with a 430 series. The team blasted their way through two games before the Concordians No. 2 stopped them. Agnes Jeric of the later team hit a 401 total. Let's try 'easy does it' Sophie! It may show fine results.

Comrades No. 1 lost two to Struggler No. 2. A 388 by Vehar and 456 by Ross took top honors. Helen Grum of the Strugglers, toppled the mighty maples for a 195 game and 495 series. All credit goes to the little rooter who sat beside her through the game! Almost had a 'treat' game that time, Jean!

Spartans swept three away from the Comrade No. 4 quintet. That was time the team clicked! A 428 by Zak led the team into the fray. This was a surprise attack and caught the opponents napping. It was a 'low' day for the Comrades who haven't bowled that badly since the third week of the season. A 435 by Koren was the top score for the team.

Only six more weeks of the season, girls! How about some record-breaking scores?

Easy does it!!!

MOLLIE KOREN, Sec'y.

Energy may be turned to bad uses; but more good may always be made of an energetic nature than of an indolent and impassive one.

—J. S. Mill

Everything which is out of our power to amend becomes more supportable by patience.

—Horace

Faith has to do with things that are not seen, and hope with things that are not in hand.

—THOMAS AQUINAS

The toil undertaken for a parent should, not be remembered.

—SOPHOCLES

Your Federal Income Tax

TREASURY DEPARTMENT
BUREAU OF INTERNAL REVENUE
WASHINGTON, D. C.

DEDUCTIONS FOR LOSSES

Losses arising from fires, storms, shipwrecks, or other casualty, or from theft, are allowable deductions in computing net income for Federal income tax purposes. Thus, if a taxpayer's home is destroyed by fire or damaged by flood or storm, or his automobile is wrecked, or if his property is stolen, he may claim a deduction for the loss sustained and not compensated for by insurance or otherwise. The amount of such loss, if incurred in connection with a trade or business, is entered in Schedule H to arrive at the net profit (or loss) shown in item 9 of the return; other losses are entered as item 13 of Deductions in return, Form 1040, and must be explained in Schedule C of the return form.

The intent of the law regarding deductions for casualties, generally, is to allow for losses caused by natural forces. Such losses may be either of a personal or a business nature. To be an allowable deduction, the loss may not arise from the willful act or negligence of the taxpayer. Damage sustained to one's car by collision or accident, for instance, is deductible because this damage is due to a willful act or negligence on the part of the taxpayer. Faulty driving would not be classified as negligence, but driving while intoxicated would be so regarded.

Likewise, in the case of claims for loss of property by theft or burglary, it must be established that the property actually was stolen, and not merely mislaid or lost.

In the case of insured property, the amount of recovery through insurance must be taken into account in determining the amount of loss.

The amount of loss allowable in the case of property damaged or destroyed is generally difficult of determination. A general rule is that the loss is measured by the difference in the value of the property immediately before and immediately after the casualty. The loss on a wrecked car would be the difference between its market value just before the accident and the salvage value after the accident. In the case of trees or ornamental shrubbery, destroyed by a sleet or snow storm, the measure of the loss is the loss in the value of the property of which they were a part, that is, the reduction in the value of the property arising from the casualty. This may not be the same as the value of the particular tree or shrub destroyed.

In determining the amount of loss, also, sentimental values are excluded, for the reason that such values are not susceptible to measurement. Losses claimed must, in general, be related to market value of the property affected by the casualty. Losses claimed for the destruction, damage, or theft of family portraits, heirlooms, or keepsakes, must be based upon loss of intrinsic value apart from the sentimental value.

A further rule regarding deductions for losses from casualties and thefts is that such losses are deductible only in the year in which they are shown, even though they may not be discovered until a later year.

A deduction for loss from casualty or theft may be allowed only to the owner of the property with respect to which the loss is sustained.

DEDUCTIONS FOR DEBTS (PART 1)

If a debt has become worthless during the year, the amount may, with certain exceptions, be taken as a deduction in arriving at net income for Federal income tax purposes. Bad debts occurring in course of trade or profession are shown in Schedule H to arrive at net profit; other bad debts are shown in item 16 of the return, Form 1040, and must be supported in all cases with a statement (in Schedule C) showing the circumstances. Losses from corporate securities with interest coupons or in registered form, which become worthless during the year, and which are capital assets, are shown in Schedule D.

In all cases of a deduction for bad debt, the explanation must show (a) what the debt consisted, (b) name and family relationship, if any, of the debtor, (c) when the debt was created, (d) when it became due, (e) what efforts have been made to collect the debt, and (f) how it was determined to be worthless. A precise statement is required because of the many different transactions under which the relationship of debtor and creditor may arise and the consequent many definitions of the word "debt."

In order to be an allowable deduction, a debt must become worthless within the year for which the return is made. The determination of worthlessness is an important question in establishing the allowability of the deduction. The taxpayer must take reasonable steps to determine that there is no probability of payment or collection, and must have prima facie evidence to prove that the debt has no value. If, in the exercise of sound business judgment a taxpayer concludes that a debt is worthless, an effort to determine whether there is likelihood of recovery, that the debt is of no value, a deduction for such debt may be allowable. Court action, such as a legal judgment or adjudication in bankruptcy is not necessary as proof that the debt is worthless, as indeed it frequently happens that a debt may be worthless before the debtor has been adjudged bankrupt.

A second important provision regarding deductibility for bad debts is that the deduction must be taken in the taxable year in which the debt becomes worthless. The deduction is not to be held open on the books of the taxpayer does not mean that it has value, and the law does not permit a taxpayer to defer claiming a deductible allowance on that account, beyond the year in which it becomes worthless.

A further requirement regarding deductibility for bad debts is that a debt must have existed in fact and in law. If a debtor was not legally liable to the taxpayer, then there was no debt to become worthless. Advances to relatives to tide them over financial straits, made out of moral considerations and without understanding regarding repayment, are frequently held to be in the nature of a gift rather than a loan, and consequently no deduction would be allowable for non-payment. However, when a loan is made to a relative in a bona fide business transaction a deduction may be allowed because of uncollectibility.

DEDUCTIONS FOR DEBTS (PART 2)

No deduction for bad debts arising out of services, including rents, is allowable unless the amounts due have been included in income, either in the year in which the deduction as a bad debt is sought to be made or for a previous year. Thus, uncollectible bills rendered by professional men, such as physicians, lawyers, dentists, etc., are not deductible as bad debts unless the amount of such bills rendered have been included in the income reported by the taxpayer. Where the taxpayer reports on the cash receipts and disbursements basis, it is obvious that the amount of the bad debt has not been returned as income, and would, therefore, not be deductible. The rule also applies to other debts arising out of services, such as commissions due to salesmen, salaries or wages due clerks, executives, and others for services, and rentals due landlords on rental property, as well as to debts arising out of sales in the case of a business conducted on the cash receipts and disbursements basis.

A deduction for bad debts may arise where the taxpayer, as debtor or guarantor on an obligation, has been obliged to pay the debt of the principal. When the guarantor pays a debt, he is subrogated to the rights of the creditor against the principal debtor; and if his claim against the debtor is worthless and uncollectible, he is entitled to a deduction, not because of the payment itself, but because the payment gives rise to a claim which becomes a bad debt of the guarantor. The guarantor reports on the cash receipts and disbursements basis, and meets his obligation by giving his personal note for the worthless note of the principal debtor, he may not claim deduction until the year in which the note is paid. However, if he reports on the accrual basis, the deduction would be allowed in the year in which he is his note in settlement of the obligation.

The provisions regarding deduction for bad debts do not apply to securities which have become worthless, as such losses are required to be treated as a loss from the sale or exchange of capital assets reportable in Schedule F and in item 8 of the return Form 1040.

Where a taxpayer's loss is recoverable only in part, it is permissible to take a deduction for partial worthlessness not in excess of the amount which actually becomes worthless within the taxable year.

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MEDICAL AND DENTAL EXPENSES

Under certain circumstances, expenses paid during the taxable year for medical care of the taxpayer, his wife, or a dependent of the taxpayer may be deducted. The term "medical care" includes amounts paid for the diagnosis, cure, mitigation, treatment, or prevention of disease. It also includes payments for hospitalization insurance, for membership in an association, for nursing care, or for group hospitalization and clinical care. Payments for expenses for medical care are deductible only in circumstances allowable as deductions if the taxpayer was compensated for such expenses by insurance or otherwise.

The deduction for medical expenses is limited to the amount of such expenses as exceed 5 per cent of the net income which is reported on line 12 of the return, Form 1040 if no deduction for medical expenses were claimed. The maximum deduction in the case of a husband and wife who filed a joint return or a head of family may not exceed \$2,500, and in the case of any other individuals, \$1,250.

Assuming that a husband and wife filed a joint return on Form 1040 and that the taxpayer's net income before deduction for medical care is \$5,000, if the taxpayer had actually paid during the taxable year \$500 for medical care of his family but had been compensated by insurance in the amount of \$150, the taxpayer would be entitled to claim \$350 as a deduction on line 17 of the return. If the taxpayer had actually paid \$350 (a net outlay for medical care of \$350 (\$500 less \$150)) and that 5 per cent of his net income before deduction for medical expenses is \$250. Therefore, the difference between \$350 and \$150, or \$200, is deductible.

GAINS AND LOSSES

Income is frequently affected by transactions in property held for profit or investment, or used in the taxpayer's business, but not a part of the stock in trade. Such transactions may occur in real estate, or other tangible property, such as store fixtures or plant machinery and equipment, or such personal possessions as cars or household goods. Such transactions are reportable either in Schedule F or Schedule G of the return Form 1040, and, depending upon the character, are taken partly or wholly into the income account on the face of the return (item 8).

The law requires gains or losses to be reported according to the nature of the transaction and two separate entries are provided in item 8 for this purpose: (a) net gain (or loss) from sale or exchange of capital assets, (b) net gain (or loss) from sale or exchange of property other than capital assets.

A distinction is made between capital assets and other capital assets. The latter include, primarily, property subject to the allowance for depreciation and land used in the trade or business and held for more than six months where losses for sale or involuntary conversion of property exceeds the gain. If gains from the sale or involuntary conversion of property subject to the allowance for depreciation are included in the trade or business, and held for more than six months, exceed the losses, the transactions are treated in the same manner as a sale of capital assets.

On property classified as "other than capital assets" the full amount of the gain (or loss) from sale or exchange is taken into the income account in item 8 (b) of the return Form 1040, and an explanation of the transaction is shown in Schedule G.

In transactions in capital assets, such as nondepreciable property, and securities, the amount of gain or loss is reported into the income account, in item 8 (a), of the return. In such transactions, the property held for not more than six months, the entire amount of the net gain or loss is considered in arriving at the net amount to be shown, while for property held more than six months, one-half of the net gain or loss is considered. The combined net gain is entered in item 8 (a) of the return. If, however, the result is a net loss, then the amount which may be entered is limited to \$1,000 or to the amount of the taxpayer's net income from other sources, whichever is the smaller. In arriving at the net figure, also, losses of this character for a preceding year may be used as an offset.

In determining the basis of property for income tax purposes, two terms are employed, the "basis" and the "adjusted basis." The basis may differ from the purchase price of the property, as in the case of depreciation, or in the case of acquisition, in the case of a purchase price, the basis is adjusted by the amount of any expenditure, other than item chargeable to capital account, incurred in the acquisition of the property. The basis of the property is then the "adjusted basis." The difference between the adjusted basis and the purchase price (or value received in exchange) comes the measure of gain or loss.

In arriving at the "adjusted basis" of real estate the amount of depreciation is deducted. If it has been taken as a deduction or allowance, whichever is greater, in each year during which the property has been held, then the amount taken is amount to be deducted in determining the adjusted basis. If it has been taken as an allowance, then the amount is the amount that would be deducted if it had been taken as a deduction. The depreciation charge is reduced by the amount of depreciation and betterments charged against the depreciation reserve.

In the case of a residence owned and occupied by the taxpayer, no depreciation is allowable during such occupancy, since depreciation is considered in such case to be a personal expenditure of the taxpayer. The amount of additions and betterments made during the taxpayer's occupancy of the property as his residence may, however, be used to increase the value, or basis, at which the property is sold, thereby determining the amount of gain or loss.

In the case of property acquired before March 1, 1913, a different rule for determining the basis applies, depending upon whether a gain or loss is involved. The basis for determining a gain is the cost or other basis adjusted to March 1, 1913, for depreciation sustained, or the fair market value as of March 1, 1913, whichever is greater. This basis is then adjusted as described above to arrive at the "adjusted basis." The basis to be used for the purpose of determining a loss is the cost, or other basis, adjusted as described above.

The basis for determining gain or loss for Federal income tax purposes, when the property exchanged has been acquired by the taxpayer in payment for services rendered, is the fair market value of the property at the date of receipt. This basis is then adjusted as described above to arrive at the "adjusted basis." The basis to be used for the purpose of determining a loss is the cost, or other basis, adjusted as described above.

In the case of property acquired by gift, a distinction is made between property so acquired before January 1, 1913, and after December 31, 1912. For property acquired by gift or transfer in trust (except by devise or bequest) before January 1, 1913, the basis for determining gain or loss is the fair market value at the time of the gift, or transfer in trust. For property acquired by gift after December 31, 1912, the basis to be used depends upon whether a probable gain or a loss is involved. In determining a gain the basis is the same as it would be in the hands of the donor or the last preceding owner by whom it was not acquired by gift. Thus, if a taxpayer received a gift of property from his father in 1940, the basis would be the cost (or other basis) of the property to his father (assuming his father had bought it and had not himself received it as a gift, adjusted by capital items, such as depreciation and betterments, applicable to it, however, his father had received it as a gift, then the basis would be the cost (or other basis) to the last person by whom it was not acquired by gift, adjusted as described. (The "other basis" mentioned in parentheses would apply to property acquired by the father by purchase prior to March 1, 1913, or by gift or inheritance from other persons.)

In determining a loss on property acquired by gift after December 31, 1912, the basis is either the same as it would be in the hands of the donor or the last preceding owner by whom it was not acquired by gift, or the fair market value of the property at the time of the gift, whichever is lower.

In the case of property acquired by bequest, devise, or inheritance, the basis is the fair market value of the property at the time of such acquisition. The time of acquisition is the date of death of the decedent, even though legal title may not pass to the legatee until a later date. No distinction applies between property so acquired before January 1, 1913, and after December 31, 1912.

For property acquired after December 31, 1912, by any transfer in trust, except as a gift or by bequest or devise, the rule is that the basis for determining the gain or loss is the same as it would be in the hands of the grantor or decedent, even though legal title may not pass to the legatee until a later date. No distinction applies between property so acquired before January 1, 1913, and after December 31, 1912.

To determine the basis of common stock received as a bonus with a purchase of preferred stock or bonds, the total purchase price shall be fairly apportioned between the common stock and the securities purchased.

(Continued next week.)

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In arriving at the "adjusted basis" of real estate the amount of depreciation is deducted. If it has been taken as a deduction or allowance, whichever is greater, in each year during which the property has been held, then the amount taken is amount to be deducted in determining the adjusted basis. If it has been taken as an allowance, then the amount is the amount that would be deducted if it had been taken as a deduction. The depreciation charge is reduced by the amount of depreciation and betterments charged against the depreciation reserve.

In the case of a residence owned and occupied by the taxpayer, no depreciation is allowable during such occupancy, since depreciation is considered in such case to be a personal expenditure of the taxpayer. The amount of additions and betterments made during the taxpayer's occupancy of the property as his residence may, however, be used to increase the value, or basis, at which the property is sold, thereby determining the amount of gain or loss.

In the case of property acquired before March 1, 1913, a different rule for determining the basis applies, depending upon whether a gain or loss is involved. The basis for determining a gain is the cost or other basis adjusted to March 1, 1913, for depreciation sustained, or the fair market value as of March 1, 1913, whichever is greater. This basis is then adjusted as described above to arrive at the "adjusted basis." The basis to be used for the purpose of determining a loss is the cost, or other basis, adjusted as described above.

The basis for determining gain or loss for Federal income tax purposes, when the property exchanged has been acquired by the taxpayer in payment for services rendered, is the fair market value of the property at the date of receipt. This basis is then adjusted as described above to arrive at the "adjusted basis." The basis to be used for the purpose of determining a loss is the cost, or other basis, adjusted as described above.

In the case of property acquired by gift, a distinction is made between property so acquired before January 1, 1913, and after December 31, 1912. For property acquired by gift or transfer in trust (except by devise or bequest) before January 1, 1913, the basis for determining gain or loss is the fair market value at the time of the gift, or transfer in trust. For property acquired by gift after December 31, 1912, the basis to be used depends upon whether a probable gain or a loss is involved. In determining a gain the basis is the same as it would be in the hands of the donor or the last preceding owner by whom it was not acquired by gift. Thus, if a taxpayer received a gift of property from his father in 1940, the basis would be the cost (or other basis) of the property to his father (assuming his father had bought it and had not himself received it as a gift, adjusted by capital items, such as depreciation and betterments, applicable to it, however, his father had received it as a gift, then the basis would be the cost (or other basis) to the last person by whom it was not acquired by gift, adjusted as described. (The "other basis" mentioned in parentheses would apply to property acquired by the father by purchase prior to March 1, 1913, or by gift or inheritance from other persons.)

In determining a loss on property acquired by gift after December 31, 1912, the basis is either the same as it would be in the hands of the donor or the last preceding owner by whom it was not acquired by gift, or the fair market value of the property at the time of the gift, whichever is lower.

In the case of property acquired by bequest, devise, or inheritance, the basis is the fair market value of the property at the time of such acquisition. The time of acquisition is the date of death of the decedent, even though legal title may not pass to the legatee until a later date. No distinction applies between property so acquired before January 1, 1913, and after December 31, 1912.

For property acquired after December 31, 1912, by any transfer in trust, except as a gift or by bequest or devise, the rule is that the basis for determining the gain or loss