

Terms Of Note Sent To Cantonese Made Public Upon Receipt In China

Three Demands Are Made in Note Sent by Great Britain, Japan, France, Italy and United States.

READY TO TAKE FURTHER ACTION

Unless Demands Are Met Five Nations Will Take Such Steps as They See Necessary.

Washington, April 11.—(AP)—Identical demands for reparations because of the Nanking outrages, presented to the Chinese military and political authorities today on behalf of the five major powers, are understood to be brief and strongly worded, but contain no ultimatum.

The communication is believed to leave the powers free to take such steps as they may find necessary in the event that the demands are refused.

No inkling of the specific nature of the demands was given at the State department in advance of publication.

They were submitted simultaneously by the consuls general of the United States, Great Britain, Japan, France and Italy, and are expected to include indemnification for loss of life and property, and some form of satisfaction for the looting of consulates and attacks upon consular officers.

It is expected that a statement of the American policy will accompany the text of the American note when it is made public.

Note Presented. Shanghai, April 11.—(AP)—A five-power note protesting against the Nanking outrages was presented simultaneously this afternoon to the Chinese government at Hankow, and the representative at Shanghai of General Chang Kai Shek, the Chinese military leader. The presentation was made jointly by the consuls general of the United States, Great Britain, Japan, France and Italy.

Cantonese Agents Reported Executed. Shanghai, April 11.—(AP)—Some 150 Cantonese agents were reported in radio dispatches today to have been executed in the T'ing Tao region during the last few days by the Shantung military authorities.

Demands Given Out in Shanghai. Shanghai, April 11.—(AP)—Consuls general of the United States, Great Britain, France, Japan and Italy today presented a note to the Chinese government containing three demands in consequence of the anti-foreign rioting at Nanking on March 24.

The demands as given out by the Chinese authorities are: First—Punishment of commanders and troops responsible for the killing and wounding of foreigners; for indignities to which others were subjected; and for the material damage done.

Second—A written apology by the commander-in-chief of the Chinese army, and a formal promise to abstain from violence against foreigners' lives and interests.

Third—Full reparation for the injuries and damages. Unless the Chinese prove their intention to comply without delay the powers warned that they would be compelled to take such steps as they consider necessary.

The protest in the form of identical notes was delivered to representatives of the Chinese government at the international settlement at 3 o'clock this afternoon.

Stone Companies Win Suit. Washington, April 11.—(AP)—The Supreme Court today sustained the Bedford and other stone companies of Indiana in their injunction against the stone cutters' association of North America and certain stone cutters' unions in which unlawful restraint of trade was charged.

STATE BONDS WILL BE OFFERED FOR SALE SOON

Bonds Valued at \$20,000,000 to Be Sold by State on April 25th. Tribune Bureau. Sir Walter Hotel. Raleigh, April 11.—High serial bonds amounting to \$20,000,000 of the recently authorized \$30,000,000 issue of 1927, will be offered for sale by the state of North Carolina on April 25, in the office of State Treasurer Ben R. Lacy, and advertisements to this effect are appearing in eighteen daily newspapers over the state Sunday or Monday, and again on April 20. The bonds are also to be advertised in two New York bond journals, and in the Manufacturers' Record, Baltimore.

"But we are hoping that at least a large part of this \$20,000,000 issue will be purchased within the state," said Mr. Lacy, and is the main reason we are advertising the issue so extensively in the state. It is in the hope that North Carolina banks and bankers may secure a part of all of the bond offering. The fact that these bonds are tax-free within the state should make these bonds unusually desirable for North Carolina investors.

"Frequently in the past, we have received letters from banks or bankers in the state desiring to purchase a portion of the bond issue, but usually after the issue has been sold. Then another thing that stands in the way of selling these bonds within the state, is that almost always, the big New York bond houses bid on the entire issue, or will not bid at all. I have frequently asked them to exempt a portion of the bonds for North Carolina investors, but they will not do this.

"The result has been that since the state always needs the money, it is forced to sell the entire blocks of bonds offered to the lowest bidder, who generally are the eastern buyers, by advertising this issue extensively in the state between now and April 25, when they are to be sold, we hope that a syndicate may be formed in North Carolina to take up the entire issue of \$20,000,000," Mr. Lacy said.

Under the terms specified for this sale, bidders will be required to name an interest rate not exceeding 7 1/2 per cent, and in a multiple of one fourth of one percent. The bonds have been approved by Chester B. Masslich, New York bond attorney. A circular describing the bonds in detail is being prepared by Mr. Lacy, and will be mailed by him to any who request it.

NO ARRESTS MADE IN SOUTH CAROLINA

Motorists and Golfers, Protected by Court Order, Fare Better Than Others. Columbia, S. C., April 10.—A sunless sky with a threat of snow in the air added to the blue atmosphere today created by Governor Richards' program of enforcing the ancient Sabbath observance statutes of South Carolina.

Motorists and golfers, protected by court orders restraining officers from interfering with the sale of gasoline and play on private links had the advantage of other who were wont to buy soft drinks and smokers' supplies before the governor's crusade was launched.

The question of unday golf and the sale of gasoline will be taken to the Supreme court of the state tomorrow when Attorney General John M. Daniel, will ask the court to set aside the injunctions issued by circuit judges under which golf has been permitted and gasoline sold.

No reports of arrests had been received here early tonight. It was understood that Governor Richards did not send out his constables to enforce the blue laws but depended upon local officers.

THE STOCK MARKET

Reported by Finner & Bonac. (Quotations at 1:30 P. M.) Aitchison 178 1/2 American Tobacco B 124 American Smelting 149 1/2 American Locomotive 109 3/4 Atlantic Coast Line 182 Allied Chemical 141 American Tel. & Tel. 168 1/2 American Can 45 3/4 Allis Chalmers 100 3/4 Baldwin Locomotive 183 1/2 Bethlehem Steel 54 Chestapeake & Ohio 160 3/4 Coca-Cola 195 1/2 DuPont 241 Dodge Bros. 10 1/2 Erie 54 5/8 Frisco 110 3/4 General Motors 183 1/2 General Electric 90 3/4 Great Northern 87 3/4 Gulf States Steel 59 Gold Dust 50 Hudson 74 1/2 Int. Tel. 134 Kennecott Copper 62 1/2 Liggett & Myers B 98 3/4 Mack Truck 107 Missouri-Pacific 57 Norfolk & Western 182 New York Central 150 3/4 Pan American Pet. B. 67 1/2 Rock Island 94 1/2 R. J. Reynolds 114 1/2 Republic Iron and Steel 72 Stand. Oil of N. J. 38 3/4 Southern Railway 128 1/2 Studebaker 56 Texas Co. 47 1/2 Tobacco Products 85 U. S. Steel 172 U. S. Steel, New 124 1/2 Vicksburg 56 1/2 Wheeling 75 Western Maryland 38 3/4

President of Cuba Coming to "States"

Miami, Fla., April 11.—(AP)—President Gerardo Machado of Cuba will arrive in Key West on the afternoon of April 20th, en route to Washington, it has been announced by the Cuban consulate at Key West.

ONE YOUTH KILLED AND ONE SERIOUSLY HURT IN ACCIDENT

Pressley Cavin, Jr., of Mooresville, Instantly Killed When Car Struck Pole and Turned Over.

ROBERT LAMBE IS IN HOSPITAL

Physicians Hold Out Little Hope for His Recovery. —Two Other Youths in Car Were Not Injured.

One boy is dead and one is in the Concord Hospital in a very grave condition as a result of an automobile accident which occurred Sunday night about 10 o'clock about one mile from Landis on the Landis-Mooresville highway.

Pressley Cavin, Jr., of Mooresville, is dead and Robert Lambe, aged 15, a high school student of Mooresville, is in a local hospital with a ruptured liver and in an extremely serious condition with very little chance for recovery, attaches at the hospital reported today at noon.

In the car, in which Cavin was killed and Lambe was injured, were also Forrest Murdock, and Edwood Templeton, all of Mooresville. The Cavin boy was driving his father's Buick car and when attempting to avoid striking another car swerved his machine and hit a telephone post, causing the car to turn over three times. The car was completely demolished.

The Murdock boy and the Templeton boy were not injured in any way. The Cavin boy, who is said to have been killed outright, was taken to the undertaking place at Mooresville which is operated by his father.

Robert Lambe was rushed following the accident to Kannapolis but a physician could not be found and he was brought to the Concord Hospital. Attaches at the hospital stated today that very little hope is held for his recovery and that his condition is extremely grave.

Mr. and Mrs. J. W. Lambe, parents of the injured boy, arrived in Concord shortly after midnight Sunday night and were at the bedside of their boy today. They stated that they knew very little of the details of the accident.

MISSING 13 YEARS RETURNS WITH WIFE

Fortune Spent Trying to Find Chas. Sattler—Comes Home With Wife and Child. Quakertown, Pa., April 10.—Charles Sattler, in the search for whom a fortune has been spent since he disappeared from his home here more than 13 years ago, returned today with his wife whom he married in Florida and their seven-year-old son.

Sattler, now 34, is the son of Herman Sattler, wealthy Quakertown silk manufacturer. He left home October 11, 1913, after a dispute with his father. Believing he had met with foul play, after he failed to return within a few days, the family started a nation-wide search, which continued until young Sattler's mother died two years ago. No trace of him was ever found.

Today there was a happy reunion at the Sattler home. The young man motored here with his family from Florida, where he is in business. Sattler said he had worked in Philadelphia after leaving home and later went to Florida. During the world war he was in charge of the battery service of the army airplane base at Miami.

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THE COTTON MARKET

Opened Barely Steady at Decline of 4 to 5 Points.—Prices 16.28 For July. New York, April 11.—(AP)—The cotton market opened barely steady today at a decline of 4 to 5 points in response to relatively easy Liverpool cables. Enough buying on the market to bring the price up to 16.28 for July and 14.71 for December, however, and the market later rallied 2 or 3 points from the lowest, with trading comparatively quiet at the end of the first hour.

Private cables attributed the decline in Liverpool to hedging and Bombay selling, and said there was only limited demand for cotton cloth from India.

Figures on the production and sale of cotton goods in the domestic market for the first quarter of this year, however, seemed to make a favorable impression on sentiment and probably helped steady the early market.

At midday July was holding around 14.32 and December 14.75 or about 2 points net lower.

Cotton futures opened barely steady, May 14.08; July 14.29; Oct. 14.54; Dec. 14.73; Jan. 14.75.

DENIES AMERICA WANTS TO HALT CONFERENCE

Hugh Gibson Says America Is Not Unfriendly to General Disarmament Conference. Geneva, April 11.—(AP)—With the preliminary disarmament meeting here in danger of collapse because of a conflict over the methods of limiting navies, Hugh Gibson intervened in the debate today for the purpose of removing any impression that the United States is proposing a three-power conference sought to prejudice the general disarmament conference.

His statement was made after M. Paul Boncour of France had remarked that the three-power conference had hovered over the preparatory commission since the beginning of its session and had disagreed with a declaration by Lord Cecil of Great Britain to the effect that the commission should avoid doing anything to prejudice the three power meeting.

Charged With Attack on Mussolini

Rome, April 11.—(AP)—Trial of Tito Zaniboni, former socialist deputy, General Capello, and six others accused of complicity in the alleged plot to kill Mussolini on November 4, 1925, began today before a special tribunal for defense of the state. In addition to their alleged plotting against the premier, the prisoners are charged with trying to cause a revolt against the fascist regime.

Products Of Mills and Factories In State Pass Billion Dollar Mark

The Tribune Bureau. Sir Walter Hotel. Raleigh, April 11.—Products of the mills and factories of North Carolina for 1925 were valued at \$1,050,434,117, passing the billion mark for the first time, according to figures of the census bureau of the United States department of commerce, made public yesterday.

Those figures were taken from the regular biennial industrial census of the department which will be released soon. The summary of North Carolina's industrial output was furnished by Wade H. Phillips, director of the department of conservation and development, and H. L. McLaren, of Charlotte, chairman of the industrial bureau of the department by Secretary of Commerce Herbert Hoover.

Increase of the value of the manufacturing industries of the state for 1925 was approximately one hundred millions or \$98,528,518 over the preceding census of 1923, which showed a value of \$951,910,599 for the manufactured products of the state.

A trend toward larger establishments is shown from the census figures, which tabulate a slight decrease in the number of plants, although there were substantial increases in the number of workers, the amount of wages paid and the total value of the products. In 1925 there were 2,614 manufacturing establishments; in 1923 there were 2,670; and in 1921 there were 2,602.

A steady rise in the number of workers is shown in the four-year period from 1921 to 1925. The tabulation reveals that an average of 182,224 wage earners were employed in the industries in 1925; 173,787 in 1923 and 135,833 in 1921.

THE STOCK MARKET

New Peak Prices Achieved by Assortment of Specialties at Opening. New York, April 11.—(AP)—New peak prices were achieved by an assortment of specialties at the opening of today's stock market, including Baltimore & Ohio, Commercial Solvents "B", and United Drug. DuPont, however, went down four points. General Motors equalled its previous high price at 185 1/4, while United States Steel was up a point in reflection of the favorable unfilled order statement.

MR. AND MRS. DUKE GIVE CHURCH \$10,000. Other Gifts Amounting to \$2,800 for Trinity Methodist Church, Durham, Announced. Durham, April 10.—Headed by a gift of \$10,000 by Mr. and Mrs. R. N. Duke, of Durham and New York, gifts totalling \$12,800 made to Trinity Methodist church indebtedness, were announced today. The entire amount was given by former Durham citizens and North Carolinians and came as the forerunner of a campaign to be staged by teams from the church's membership to raise \$40,000 with which to pay off the outstanding indebtedness.

All of the contributors, with the exception of Mr. and Mrs. Duke, included in the amount announced today were high officials of the Liggett and Myers Tobacco company. The individual gifts and their givers were: Mr. and Mrs. Duke, \$10,000; C. C. Dula, C. W. Toms, Sr., Edgar Bowling, W. W. Flowers, and George Allen, \$500 each; W. D. Carmichael, \$200, and F. L. Fuller, Sr., \$100.

FIVE PERSONS, TRAPPED IN SEDAN, ARE DROWNED. Three Men, Woman and Child Perish When Car Goes From Bridge Into Creek. Florence, S. C., April 10.—Five persons, including a woman and four-year-old child, were drowned this afternoon when the sedan in which they were riding plunged over the edge of Nuse's bridge into Black creek, four miles east of here on the road from Darlington to Mrs. Bluff. The dead are: Bill Isgett, Foy Isgett, his wife; Gorsey James, "Baby" James, four-year-old son of Gorsey, and Roy Casteel, a negro.

Chink Johnson and Bill Anderson, of Florence, who were in the party, escaped from drowning by breaking the glass in the automobile. The accident took place at a point where the automobile, coming from a side road, made a sharp turn on the main road onto the bridge and was near the spot where Shep Hart, of Florence, was killed in a liquor fight on January 28. Gorsey James, and Casteel, the negro, were under indictment for Hart's death, a true bill having been found during the March term of court here.

The automobile was pulled from five feet of water to the river bank where searchers recovered the bodies of all except Casteel and the child. It is believed that Casteel also managed to get out of the car before drowning and the river bottom is being dragged for the two missing bodies.

Rafael Gasset Dead. Madrid, Spain, April 11.—(AP)—Rafael Gasset, former minister of public works, died today. He was the owner of the newspaper Imparcial.

STAR THEATRE. MONDAY-TUESDAY. "BLONDE OR BRUNETTE." With Adolphe Menjou, Gerta Nissen and Mary Carr. Special Paramount picture. Also a comedy: "All Wool" and a Fox news reel. Admission 10c and 25c.

WEDNESDAY (EVERYBODY'S DAY) "MISS RITZIE." With Betty Bronson. Also a comedy: "Almost a Bride." And a News Reel. Admission 5c-10c. A Great Little Picture. THURSDAY-FRIDAY "GOING CROOKED." With Bessie Love, Oscar Shaw, Leslie Fenton and Lydia Knott. It's a Fox Special. Also a comedy: "Almost a Bride," and a News Reel. SATURDAY. J. B. Warner in "HORSE SHOE LUCK." Also a comedy: "Battling Kangaroo." Special Western Pictures on this date.

MAKE TEST CASE ON COUNTY FINANCE ACT

Case Will Come as Soon as Some County Seeks to Issue Bonds Under New Law. The Tribune Bureau. Sir Walter Hotel. Raleigh, April 11.—The test suit to determine the validity of the county finance act has been decided not to include either the municipal finance act or the permanent appropriations act—will be brought as soon as a county makes a move to sell bonds under the act, it has been announced by Assistant Attorney General Frank Nash. And since Wake county is soon to market some bonds, under the new finance act, it may be that the test case will be brought here in Wake though Mr. Nash would not confirm this.

It was decided definitely to abandon the plan to bring an injunction suit against the secretary of state, to renege the distribution of the public laws, in order to secure a test of the acts which has been questioned by Chester B. Masslich, New York bond attorney, after a conference between Governor McLean and Mr. Nash, following the return of Governor McLean from New York. The governor agreed with Mr. Nash that neither the municipal finance act nor the permanent appropriations acts were in any way affected, as Masslich thought, by the new municipal finance act, was the only one concerning which there might be a question raised.

They further decided, however, that instead of bringing an injunction suit that might tie up the distribution of the public laws indefinitely, that it would be better to test the county finance act through the regular channels when some county should attempt to sell its bonds under the act. And this procedure will be followed.

In the meantime, partly as a result of the threatened injunction, work has been pushed on the printing and binding of the public laws which is being done in Charlotte, and it is expected that 400 copies will be ready for distribution to Superior Court judges and clerks of court today. It is thought of all of the 5,000 volumes will be ready by April 15th.

New Inspectors for Motor Theft Bureau.

The Tribune Bureau. Sir Walter Hotel. Raleigh, April 11.—Four new inspectors have just been added to the force of the Motor Theft Bureau, bringing the total number of inspectors up to 15, it was announced today by L. S. Harris, chief of the bureau. After being given a course of instruction in the bureau here, they will be assigned to particular districts. These four new inspectors are: W. E. Keene, Jones county; A. A. McKenzie, Scotland county; W. T. Wilkins, Shelby county. Each of these men will probably be assigned to territory contiguous to their own counties, when they have completed their course of instruction in Raleigh.

HOLIDAY NOTICE

HALIFAX INDEPENDENCE DAY Tuesday, April 12, 1927

Being a Legal Holiday in the State of North Carolina, the Banks of Concord will not be open for business.

CONCORD NATIONAL BANK CABARRUS SAVINGS BANK CITIZENS BANK AND TRUST CO.

SAPIRO TELLS HOW HE AIDED POTATO GROWERS OF WEST

Says He Spent Five Days Personally in Organizing Colorado Potato Growers Into Co-op Association.

ALSO AIDED THE IDAHO GROWERS

Says He Addressed Colorado Legislature at Request of Governor But Denied He Was Paid.

Detroit, April 11.—(AP)—Aaron Sapiro devoted five days personally to organization of the Colorado Potato Growers into a cooperative selling enterprise, and three days to similar organizing in Idaho, according to his own testimony, and documentary evidence introduced today in his \$1,000,000 libel suit against Henry Ford.

Letters and telegrams confirmed by Sapiro from the witness stand, indicated that when Mortimer Stone, counsel for the Colorado Farm Bureau Federation, and several minor cooperative associations, sought to draw up the official papers for the Colorado potato growers organization, Sapiro rebuked him and insisted that the Sapiro law firm with its technical knowledge of cooperative organizations should attend to the matter.

Sapiro admitted he addressed Colorado legislature at request of Governor Sweet, but denied that he received \$1,000 for the speech from the Colorado Farm Bureau.

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SHINGLE AND TIGHT HAT MAKING WOMEN BALD (By International News Service) London, April 11.—The present generation of young women certainly go bald. Such is the startling statement of Dr. Leonard Williams, member of the New Health Society here.

"Most women are now shingled," he said, "and they wear it hat-like men, with the result that when they get to the age of about 30 or 40 they will find their hair falling out. They will go to a specialist and get a bottle of hair tonic, but it will not make the slightest difference."

Weapons Were Taken From Three Defendants Being Tried for Murder. Sanford, April 11.—(AP)—A formidable array of guns and pistols featured today's session of the trial of Tom McAviney, Marion Harrison, Nat Hay and Burton Tilley on charges of murdering Turner of Lee County several months ago. The sheriff was fatally wounded in a battle between a posse of deputies and moonshiners.

Objections by defense attorneys today slowed down testimony. The guns and pistols were weapons taken by Chatham and Wake county officers when they arrested Harrison, Ray and Tilley.

Harry Neal, the first witness exhibited a shot he had picked out of a tree near the scene of the shooting. He told of seeing two other shots picked from trees in the thicket.

Seion Williams, Wake County deputy, told of going with sheriff S. F. Turner of Wake, and a party of Chatham deputies into the hurricane section in search of four men. At a point about 20 miles from Raleigh he said they came upon a topless Ford touring car with three men on the front seat. He said the men were arrested and he took a pistol away from Harrison, while a Chatham officer disarmed Nat Hay. A short double barreled shot gun was found in the back seat.

BERRY SHIPMENTS GETTING UNDER WAY. Nine Cars Shipped From Chadbourn on Friday and Saturday. Chadbourn, April 9.—Nine cars of strawberries were loaded on the Chadbourn market Friday and today. Friday's loading comprised five cars at a price range of \$7 to \$11 per 32-quart crate, the average price being around nine dollars. Four cars today brought the growers a range of prices from six to nine dollars per crate. A large number of growers reported today inability to pick their entire acreage on account of hands leaving the fields and refusing to pick on account of the cold weather. On some farms bonfires were built and the picking was not interrupted. Mature fruit is ripening rather slowly under a cloudy sky.

With Our Advertisers. The Gray Shop is offering sport coats for \$9.75 and satin coats for \$24.75. Also newest Easter millinery in newest materials and shades. The Star Theatre today and tomorrow is offering Adolphe Menjou in "Blonde or Brunette." Wednesday Betty Bronson, in "Miss Ritzie," Thursday and Friday "Going Crooked" and several western features Saturday. "The Big Parade" is here. Matinee at 3 o'clock and night show at 8:20. Get your reserved seats now. Twenty-piece orchestra. This is the last week of the Before Easter Sale at the Parks-Belk Co. Ladies' hats just arrived for \$1.98 to \$4.98. Dresses just received now selling for \$1.98 to \$9.75. The Richie Hardware Co. sells the Eclipse Lawn Mower, guaranteed for 10 years. This is a self-sharpening mower and has many other fine features. "Herman Lewis Laughlerland Company" will be at the Concord Theatre this week in new vaudeville acts. Tonight "The Big Parade," Tuesday vaudeville and big pictures throughout the week. The possibilities in lamps are almost numberless and the Bell-Harris Furniture Company has a complete line with shades and shapes to suit your home. The Concord & Kannapolis Company now offers service at your door. The company has a "store on wheels" that carries your gas needs. It is also offering ranges on easy payment plan. Read ad carefully. The Kidd-Frix Company has complete line of Easter cards. Get them before they are picked over. All kinds of fancy cheese at the Dove-Bost Company. Also young fat fryers. Read carefully new ad of S. W. Preslar, the jeweler. Cline's Pharmacy handles kodak films. It also has an expert to develop films. Hats for Easter at Hoover's, Schoble and Stetson hats at \$5.00 to \$8.00, and Easter shirts from \$1.50 to \$5.00. Don't forget to call at Ebird's during the last week of the Pre-Easter Sale. Browns-Cannon stock going at greatly reduced prices. Chic military styles for the Miss as well as smart modes for the Matron at Robinson's. New wash suits for the kiddies at the J. C. Penney Co. Prices range from 79 cents to \$1.98. These suits are staunch, durable and comfortable. Fathers, give your children a portrait for Easter. Make an appointment now with the Boyd W. Cox Studio. Some people don't have to turn out the light to be in the dark.

JOKER IN HUNTING GETTING SOME OFFICIAL THOUGHT

In the Law as Printed Non-Residents of State Can Hunt in 100 Counties by Paying Small License. STATE HUNTERS MUST PAY \$125

Major Wade Phillips Expected to Take Matter Up With Attorney General Upon His Return.

Raleigh, April 11.—(AP)—Officials of the conservation department today took cognizance of a printed legislative joker whereby non-residents of North Carolina may obtain license to hunt in all of the state's 100 counties for \$15.25, while the same privilege will cost residents \$125.

Wade H. Phillips, head of the department, had the matter under advisement, prepared to take it up with the Attorney General for a ruling, probably, it was said at the department. Just where the "slip up" occurred was unknown, those in the Department said, as the Department had two original bills, one for committee, one for themselves. Mr. Phillips was out of town today but the matter will be presented shortly to remedy the discrepancy, it was added.

PENALTY ON CHECKS WHICH SHOW LACK OF FUNDS

Persons Must Pay \$1.00 If They Present "Insufficient Funds" Checks To Revenue Department. The Tribune Bureau. Sir Walter Hotel. Raleigh, April 11.—(AP)—It does not seem to be generally known yet that whenever checks tendered in payment of taxes are returned to the Department of Revenue, that the law requires a penalty of 10 per cent be added to the amount of the check.

says Steadman Thompson, assistant commissioner of revenue. "The law further provides that in no case shall the penalty be less than \$1.00, and the commissioner of revenue has no choice in the matter, since the law does not allow him to revoke the penalty in any case."

Since this section of the law went into effect in March, there have been at least 1,000 checks returned to the department marked "insufficient funds" and upon which penalties must be paid. For the most part, the checks are of small denomination, but occasionally a check for a large amount is returned.

These checks are then mailed to the persons or firms giving them, with a letter asking that the matter be adjusted, and the penalty returned with the check. If these letters are not answered within a reasonable length of time, and inspector is sent to personally take up the matter, and secure settlement.

These checks—and a number come