

More Refugees Moving As Backwaters Slowly Cover More Territory

While Caravans of Refugees Seek Safety Water Completes Inundation of Six Louisiana Parishes.

RESCUE SHIPS COVER PARISHES

More Towns Are Abandoned and Task of Relief Grows as Water Spreads to Additional Territory.

New Orleans, May 3.—(AP)—While caravans of refugees moved out to places of safety, the flood and backwaters from the Mississippi and its rushing tributaries were completing today the inundation of the lowlands in half a dozen parishes in northeastern and central Louisiana.

More towns were reported under water, with others threatened, and a fleet of rescue craft, large and small, was operating over the funnel-shaped area between the Red River and the Mississippi taking out the marooned and sending warnings to many residents who have placed their reliance in the protective levees surrounding some of the small towns.

While these waters claimed new areas, the grim battle to hold the levees lines to the south below the four breaks, 25 miles south of Vidalia to New Orleans goes forward on both sides of the river. Weak spots are being bolstered, and the embankments are being raised against the coming of the record crest now south of Vicksburg.

With the flood waters from the Mississippi delta still rushing back into the main stream above Vicksburg, the surge at that place showed a further rise of 3 feet, to a stage of 58.5 feet early today.

A special bulletin warning from the weather bureau here said the crevasses below Watechew would cause the river at that point to change very little for several days.

There was a further drop of 3 feet in the river gauge at New Orleans, but the weather bureau said the river there would fall slowly or change but little for several days.

The New Orleans stage now is 20.4 feet, but army and state engineers have warned that it probably will go to 21.5 feet at the crest or 3 feet lower than the record stage forecast before the main levee was broken 15 miles south of here last week.

At Melville, La., the Atchafalaya went up 2 feet to 44.4 feet, while at Monroe, La., the rise of the Caneblaze was 2 feet to 48.1 feet. The Red showed a fall of 1 foot at Shreveport, but at Alexandria it had risen 3 feet to 41.3 feet, despite the break at Vicksburg, 20 miles east.

Opened Steady at Advance of 4 to 8 Points. All Months Making New High Ground.

New York, May 3.—(AP)—The cotton market opened steady today at an advance of 4 to 8 points, all months making new high ground for the movement. The advance attracted a good deal of realizing but early offerings were absorbed, the market showing increasing strength owing to the relatively firm ruling of Liverpool. July sold up to 15.54 and December to 16.05 by the end of the first hour, net advances of about 15 to 16 points.

The buying tapered off after the execution of stop orders on the advance to 15.55 for July, and 16.05 for December contracts during earlier trading. Realizing caused reactions of several points later, but the outlook for unsettled weather in western and central belts was a check on selling, and the market became quiet on set-backs. At midday July was holding around 15.48 and December 15.98, or about 7 to 10 points net higher.

Cotton futures opened steady: May 15.20; July 15.45; Oct. 15.77; Dec. 15.97; Jan. 16.00.

Sees No Need for New Note. Washington, May 3.—(AP)—President Coolidge sees no advantage so far as the United States is concerned in sending another note to the Cantonese government of China, upon which demands were made by the powers after the Nanking outrages.

MINISTERS MEET TO DISCUSS NEW NOTE TO CHINESE
Shanghai, May 3.—(AP)—A semi-official Japanese message from Peking today said that the ministers of the United States, Great Britain, France, Japan and Italy held a conference yesterday regarding a second note to the Hankow government on the subject of the Nanking outrages. No agreement was reached, says the message, owing to the fact that the United States is opposed to the dispatch of another note at this time.

HENRY JUDD GRAY TO TAKE WITNESS STAND
Defense Rests in Case of Mrs. Ruth Snyder. Jointly Accused With Gray. New York, May 3.—(AP)—Defense of Mrs. Ruth Snyder on trial with Henry Judd Gray for the murder of her husband rested this afternoon. Immediately afterward, Gray took the stand.

Shortly before court recessed for lunch today counsel for Mrs. Snyder and for the State almost came to blows. Under examination of Assistant District Attorney Froessel, Mrs. Snyder said she was down stairs on the night her husband was killed when previously she had testified that she was bound upstairs.

Froessel asked if she had made a mistake or lied, and her lawyer, Edgar F. Hazleton, walked toward the prosecutor who moved deliberately to meet him. The clash was narrowly averted by the stern remonstrance of the court.

A few minutes later the judge adjourned court for lunch, though it was still half an hour short of the usual time. Several times during the reading of the confession Mrs. Snyder made denials which she later withdrew after being reminded of previous testimony.

"When you met Gray in your mother's room he had the sack weight?" "No, I saw it in his hand when he performed." "Perfumed, madam? Did you say perfumed?" "Yes."

The confession version from the time of meeting Gray through the killing she denied almost entirely. Excitement suddenly rose to a high pitch as Mrs. Snyder answered yes to the question whether she had seen Gray out of the house after the murder.

"Why," Froessel shouted, "you were lying bound upstairs at that time." "Yes, of course I was," she replied with her hands fluttering to her mouth.

"Then you were lying just now," Froessel thundered, and Hazleton jumped to his feet. "I object to tactics of the state's attorney," he cried and the lawyers walked toward each other. They were shouting unintelligibly when the judge called them to order, and examination continued, the last question remaining unanswered.

Immediately after lunch Mrs. Snyder's defense was closed. Congregational Church Meeting. Raleigh, May 3.—(AP)—The annual meeting of the Carolina conference of Congregational Churches was organized today at the United Christian Church.

Brief written reports from churches and committees occupied today, while tonight the Rev. John M. Peyton, of the First Congregational Church at Salisbury, was given charge of the devotional service, and the Rev. John Britton Clark, of Tryon, assigned the conference sermon, and Joseph Daniels representing the church of wide fellowship at Southern Pines, was to give the address of welcome.

Only a short time ago Harry Wills was hailed as one of the best of the heavyweight crop and a logical contender for the championship, yet now his name is seldom heard mentioned.

CONTINUE EFFORTS TO REACH MINERS TRAPPED AT WORK

Other Dead Bodies Found by Rescue Workers in the Mine at Fairmont, West Virginia.

24 BODIES ARE FOUND IN MINE

It Is Known That Seventy Other Workers Are in Mine, Now Filled With Fire and Gas.

Fairmont, W. Va., May 3.—(AP)—Another name was added to the death list at the Everettsville Mine today when rescuers seeking for 77 entombed men came upon the body of a miner in the main drift some 3,000 feet back in the blast-wreck tunnels.

This brought the known dead to 18. The last victim found was a miner with a belt buckle marked "M." It was believed he was one of the section bosses who was not with the main body of men who were trapped.

Led by Robert Lambie, chief of the West Virginia mining department, and George McCaa, of the United States bureau of mines, fresh rescuers went into workings today to review the progress made during the night in the fight against fire and gas. While the rescuers had little to say it was the general belief that they would conquer the gas during the day and would reach the point where the 76 missing men would be found before night.

Six More Bodies Found. Fairmont, W. Va., May 3.—(AP)—The bodies of six additional victims of the Everettsville mine disaster were located by rescue workers at noon today, making the total known dead 24. The rescuers continued their search for seventy men still missing.

Hoover and Davis to Flood District. Washington, May 3.—(AP)—President Coolidge has directed Secretary Davis of the war department to accompany Secretary Hoover tomorrow when Mr. Hoover returns to the Mississippi flood area in order that the engineer corps of the army and the Mississippi river commission may prepare a report on flood prevention measures.

Of the 49 meets held by the Interscholastic Four A's, Harvard had won the most victories with 13.

THE STOCK MARKET
Reported by Finner & Boane (Quotations at 1:3 P. M.)
Aetna 182 1/2
American Tobacco B 129 3/4
American Smelting 147 1/2
American Locomotive 109
Allied Chemical 138 1/2
American Tel. & Tel. 164
American Can 107 1/2
Allis Chalmers 183
Baldwin Locomotive 183
Baltimore & Ohio 119 1/2
Bangor 92
Bethlehem steel 50
Chesapeake & Ohio 171
Coca-Cola 104 1/2
DuPont 246 3/4
Dodge Bros. 19
Erie 53
Frisco 113 3/4
General Motors 103
General Electric 96 3/4
Great Northern 86 1/2
Gulf State Steel 53 1/2
Gold Dust 53
Hudson 75 1/2
Int. Tel. 136
Kennecott Copper 64
Liggett & Myers B 100 1/2
Mack Truck 113 3/4
Mo. Pacific 177
Norfolk & Western 148 1/2
New York Central 57 1/2
Pan American Pet. B. 90 1/2
Rock Island 120 1/2
R. J. Reynolds 64
Reu. Iron & Steel 44
Remington 44
Stand. Oil of N. J. 35 1/2
Southern Railway 123 1/2
Studebaker 25 1/2
Texas Co. 98 1/2
General Foods 166 1/2
U. S. Steel 119 1/2
Vick Chemical 56 1/2
Westernhouse 72 1/2
Western Maryland 37 1/2
Chrysler 43 1/2

TODAY ALICE TERRY Ramon Navarro and Alice Terry in "LOVERS" AND AN ADDED ATTRACTION "DAY BREAK" (5 PEOPLE) "DAYBREAK" From Max Parish's Famous Painting "DAYBREAK" This is a Very Spectacular and Artistic Novelty Act Matinee 10c-25c Night 15c-35c TOMORROW REED HOWES in "YOUTH'S GAMBLE" Also 1st Chapter of That Thrilling Serial "THE HOUSE WITHOUT A KEY" 10c TO ALL Concord Theatre

CARL T. BLAKENEY IS SENTENCED FOR BURNING OF BANK

Judge Schenk Sentences Former Cashier of Bank of Midland to Serve Not Less Than Four Years.

USUAL MOTIONS OF APPEAL MADE

Judge Refuses to Set Aside Verdict or Order New Trial—Appearance Bond in Sum of \$10,000.

Carl T. Blakeney, former cashier of the Bank of Midland, was sentenced to serve not less than four years nor more than five years in the State prison by Judge Michael Schenk in Chambers Superior Court this morning. He was convicted last week of setting fire to the bank structure on April 8, 1926.

The former bank cashier was sentenced after counsel for the defense entered motions to set the verdict aside and order a mistrial. Notice of appeal to the Supreme Court was given and appearance bond in the sum of \$10,000 was required. This was furnished by relatives.

John C. M. Vann, of Monroe, argued that there had been an error in the admission of certain evidence, contending that evidence submitted by an auditor for the State was based on hearsay. He argued that the auditor got his figures showing a deficit and shortage in the bank from a previous audit and not directly from the records of the burned bank.

Judge Schenk ruled that this was a technical point for the Supreme Court to decide and overruled the motion. Judge Schenk ruled that admission of the auditor's report did not constitute an injustice and that the verdict of the jury might have been the same without the evidence of the auditor.

Mr. Vann told the court that Blakeney had been in the banking business for a number of years and would not have resorted to any such methods as contended by the State he used to destroy the bank. "Such a plan as outlined against this defendant," he said, "was foolish and senseless."

Judge Schenk replied that he was convinced all crime is foolish and senseless. He told Mr. Vann that there was one mitigating circumstance which he had considered in reaching his decision as to the sentence. "I refer to the salary paid this man," he said.

"Any man ought to be paid what he is reasonably worth," the court said. "Evidence in this case shows that the defendant was getting but \$100 a month with prospects of a \$25 increase. If a man is not worth more than \$100 or \$125 a month he should not be put in charge of public funds. He should not be put under temptation. If a man can keep food in the mouths of his wife and five children on \$100 a month he is doing good, not to mention other necessities."

"Directors of the bank knew this and invited dishonesty when they hired a man on such a meager salary." Not more than a handful of spectators were present when sentence was passed. Last week it was reported that sentence would be passed this afternoon but the civil docket practically was cleared up Monday, so the case was called for the first item of business this morning.

Blakeney showed no emotion when sentence was passed. He was seated with counsel. Mrs. Blakeney and her child were in the rear of the court room. They were near the bar when Mr. Vann began speaking but the child became fretful and the mother moved farther back. Immediately after sentence was passed Blakeney and relatives went to the office of Clerk of Court McAllister, where the \$10,000 bond was posted.

In his appeal to the court Mr. Vann stated that his client has been without work since the bank was burned and that he has been practically supported by relatives. "He tells me he has walked 1,500 miles seeking employment," the lawyer said. "Also, he tells me that he is suffering with hernia, on both sides, and cannot do hard work."

"Perhaps they can do something for him in the prison," Judge Schenk replied. Counsel for the defense was given 45 days to prepare the appeal and the State was given an additional 45 days in which to prepare an answer.

THE STOCK MARKET Major Speculative Activities Again on Upside. But Weak Spots Developed. New York, May 3.—(AP)—Major speculative activities in today's stock market were again on the upside, although a number of new weak spots developed during the session. Price movements appeared to be based on individual considerations, rather than general news or developments. The increase in brokers' loans last week, while not expected in some quarters, was believed to be due largely to the extremely heavy new bond financing, and a reduction to looked for in next week's figures which will cover the liquidation movement toward the end of the month.

Give Graphic Picture of Ruin Along the Mississippi River

Atlanta, Ga., May 2.—(INS)—Scenes of suffering and ruin are graphically described here by Arthur Wilson, recent tenant of a 400-acre farm near Greenville, Miss., who has lost everything in the mighty rampage of the Father of Waters. "We stuck it out as long as we could," he said, "waiting for the water to drop; but it kept rising. Those who lived on low ground were driven from their homes first. They bundled up what they could carry and waded out to knolls and levees. These became more crowded daily as the water crept higher.

"Refugees were huddled together by thousands, women and children, many of them inadequately clad, and others separated from their families. We had to drink the river water and fever broke out."

"I got enough of it and started for the mainland, alternately swimming through the deep water and wading six miles. All along the way there were women and children stranded on bits of high ground, many of them sick with fever chills or hungry after days of isolation.

"The roads in and around Greenville were thronged with bewildered refugees, many of them penniless, all of them homeless. "People do not realize how much their help is needed; if they could only see some of the suffering and horror of the flood stricken areas they would be glad to give."

"My 400 acres of young corn and personal effects in the farm house are under from 5 to 20 feet of water. There's no need for me to go back. I hope to find work here."

STATE GAME LAW IS GENEROUSLY APPLAUDED

Outdoor America Praises State For Passage of State-wide Game Law. Raleigh, May 3.—(AP)—"Hurrah for North Carolina!" is the title of a full-page article appearing in the May issue of Outdoor America, official publication of the Izaak Walton League of America, a periodical of national circulation. The story in the sports-magazine refers to the passage of the Sutton-Wide game bill.

At the head of the page appear photographs of Fred L. Sutton, representative of Lenoir county and introducer of the bill in the legislature, Director Wade H. Phillips of the Department of Conservation and James E. Hoge of Greensboro, secretary of the North Carolina Fish and Game League, and important factor in the passage of the game legislation.

"February 22, 1927," says Seth Gordon, national extension director of the Izaak Walton League and author of the article, "marks a milestone not only for conservation in North Carolina, but for the entire United States. On that memorable day the last of the forty-eight states shook off the shackles of innumerable separate county game laws, and inaugurated a constructive state-wide program of wild life protection and administration."

"Mississippi was the forty-seventh state to enact a state-wide game law, which was accomplished in 1926, but that state failed to establish a state department of commission to administer it."

"North Carolina did both at one big bite—passed a state-wide game law and placed the administration of it in the hands of a non-salaried state game commission, with an executive officer directly in charge."

A larger part of the space is given to resume of the efforts which have been expended in interest of such legislation. "Although," it says, "North Carolina has been slow to adopt a state-wide plan of protection for her wild life, her progressive spirit and natural advantages as to cover and climate should enable the new commission to make rapid progress and within a few years to win back the reputation of being one of the best hunting grounds in the United States."

Two-thirds of North Carolina is still classed as forest land, and during the past twenty years the forest area has not been encroached upon by the demands of agriculture except to a very limited extent. Forest fires are said to be the greatest enemy of the state's timber resources.

WATAUGA APPLE CROP IS KILLED BY FREEZE
Potential Crop of 100,000 Bushels Will Be Lost. Reports From County Indicate. Blowing Rock, May 2.—A potential apple crop of 100,000 bushels in Watauga county will be lost as a result of last week's freeze, it is indicated by complete reports from all parts of the county.

GOVERNOR McLEAN IS IN EXCELLENT HEALTH

Back at His Desk Weighing from 25 to 30 Pounds Less. Raleigh, May 3.—(AP)—Appearing to be in better health than in many months, and weighing fully 25 to 30 pounds less than when he left here four weeks ago, Governor J. W. McLean was back at his desk today, digging into the accumulated letters and papers that had piled up during his absence, and stated that he had never felt better than he does now.

For the past two weeks he has been in New York, spending his time between recreation and selling state bonds.

"I don't know which I worked at harder, selling state bonds or in trying to reduce my weight," the Governor said. A friend remarked that he succeeded well in both undertakings.

When he left Raleigh in March, the Governor weighed approximately 240 pounds; now he does not weigh much more than 220 pounds, if that much. He declares that he has been greatly benefitted by his rest.

DR. PENTUFF'S APPEAL COMES UP THIS WEEK

Argument in Damage Action Before Supreme Court is Set For Tuesday. Raleigh, May 2.—Argument this week of the appeal of Dr. J. R. Pentuff, of Concord, from a judgment of non-suit in his first action against John A. Park, publisher, and Oscar J. Coffin, editor of the Raleigh Times, will have state-wide interest. The case is set for Tuesday of this week.

The impression in Raleigh had been that that appeal would be abandoned because the Rev. Mr. Pentuff has instituted another suit which is designed to cure the defects on which Judge A. M. Stack threw out the first case. It was the opinion of Judge Stack that the failure of the Times editorially to mention the profession of Dr. Pentuff when it described him as "an immigrant ignoramus" left the minister without a cause of action. Judge Stack went so far as to doubt whether calling a man an ignoramus is libel per se. The judge declared that "ignoramus" has a sort of court flavor. It was the Latin for the old grand jurist when they "ignored." "Ignoramus" means "we ignore." The judge thought that on evolution, the subject in controversy, about all the people whom he had heard discuss the subject were ignoramuses, because none of them knew what he was talking about.

But the case will be argued. The non-suit which Judge Stack ordered is being contested. Should this be upheld the plaintiff is protected by another action which carries the provisions which were lacking in the old suit.

WALTER BOOTHE IS GROWING WEAKER NOW
Began Weakening Monday and Physicians Think He Has Only Short Time to Live. Roanoke, Va., May 3.—(AP)—Walter L. Boothe continued to lose ground today said a report from the hospital where he is being kept alive by artificial respiration. This process has been in progress for almost twelve days. Since yesterday he has been growing worse.

"He has a grip on a drowning man's straw, and he won't shake it off," said one of the bedside workers. "I've watched that grip day in and day out and it has become weaker and weaker. He began sinking yesterday, and has not been able to come all the way up this time. Heretofore he has rallied, but this time it is different."

Boothe says he is not feeling well, that he is worn out, and he feels cold.

Death of Dr. Benjamin Wheeler Reported. London, May 3.—(AP)—An Exchange Telegraph dispatch from Vienna says Dr. Benjamin Wheeler, president emeritus of the University of California, died there last night at the home of his son.

Flood Fund

Concord Contributions. Previously acknowledged \$1,014.05
Westminster Presbyterian Church, H. Wilson, pastor \$2.00
Roy Crooks, Jr. 2.00
W. F. Gray 2.00
H. W. Johnson 2.00
W. Mary Cannon 1.00
Ladies Aid, Kerr Street 1.00
Methodist Church 10.00
Mrs. J. P. Black 5.00
K. W. Pharr 1.00
Central Methodist Church 31.75
Mrs. J. F. Goodman 5.00
G. S. Klutz 5.00
Woman's Club 25.00
Cline's Pharmacy 5.00
Mrs. H. B. Parks 5.00
Mrs. C. H. Ritchie 1.00
C. H. Ritchie 1.00
Total Concord \$1,741.20

Kannapolis Contributions. Previously acknowledged \$325.00
By Cash 133.00
Total Kannapolis \$458.00
Mt. Pleasant Contributions. Previously acknowledged \$102.00
Jackson Training School Contributions. Previously acknowledged \$56.00
Junior Red Cross of City Schools. Previously Acknowledged \$100.00
Grand total \$2,587.51

FEDERATION MEETING DOWN TO BUSINESS

With Formalities Out of Way Women Begin Business Sessions at Durham. Durham, May 3.—(AP)—The formalities of organization and getting started out of the way, the North Carolina Federation of Women's Clubs today got down to the business of the annual session.

Reports of various officers and committees featured this morning's session. There will be no formal session this afternoon, the delegates being guests at a tea at the University of North Carolina at Chapel Hill.

With Our Advertisers. The new cabinet oil cook stove sold here by the Concord Furniture Company will save wonderfully on fuel. Your old stove will be taken in part payment and balance on easy payments.

Don't fail to attend the cooking demonstration at the Concord and Kannapolis Co. at 3:30 p. m. tomorrow afternoon. See ad. Attending the Gray Show's big sale-giving days now going on for big reductions. Wonderful bargains in dresses, coats, suits and millinery.

John R. Query is prepared to make your home new inside with nice wall and ceiling paper. See ad. W. A. Overcash's display of summer suits is wonderful, all new patterns. The prices at this store are always attractive.

This is Baby Week at the Parks-Bell Co., and many unusual bargains are being offered for the event. It will be to your advantage to read carefully new ad. in this paper. Every week is music week in your home if you own a New Brunswick panatrope or Victor orthophone phonograph. Kidd-Frix Co. sells them.

Bob's Dry-Cleaning Co. cleans your clothes and returns them in Saindex moth-proof bags. Phone 787. The Starnes-Miller-Parker Co. invites you to come in and see their stock of faultless diamonds set in the Traub genuine orange blossom mountings of hard-trid-platinum or special 18K gold. Their prices assure you real values.

Free educational show at the Pastime Theatre Wednesday, May 4th, every hour from 2 to 11 p. m. Five reels of interesting pictures. Everybody is invited. Men's and young men's suits in all the newest styles and colors at Efrid's. Also an excellent line of Panama and straw hats. Elizabeth Arden toilet preparations at the Gibson Drug Store.

Striking School Children Return. Superior, Wis., May 2.—Superior's school strike ended today, when 1,000 students of Central high school returned to the class rooms they deserted April 1, in protest over the ousting of Miss Lulu J. Dickinson, English teacher.

The students acceded to the wishes of a special citizens committee and strike leaders.

CAN YOU SCORE TEN ON THESE? QUESTIONS
1—Who opened hostilities in the Russo-Japanese war of 1905 without a formal declaration of war?
2—Who are the two New Yorkers of Dutch ancestry who were elected to the Presidency?
3—Why is West Virginia called the war-born state?
4—What American city gets its water supply in railroad tank cars?
5—Name the vice president of the first Cleveland administration who died in office.
6—Who made the first airplane flight?
7—Name the seven natives of Ohio who have served in the presidency?
8—Who are the five New Englanders who have filled the presidential chair?
9—How many natives of Virginia have served in the presidency?
10—What was the full baptismal name of President Coolidge?
(Answers on another page)

SECRETARY KELLOR DENIES MACMURRAY HAS QUIT HIS POST

Secretary of State Says There Is Nothing to Report That American Minister Has Resigned.

REPORTS CAME FROM JAPAN

Came From Tokio Through London and Caused Graphic Denial From the State Department.

Washington, May 3.—(AP)—Secretary Kellogg today authorized a denial of reports from Tokio that London that American Minister John MacMurray at Peking had resigned, and it was added at the State department that there had been no information in any official dispatches.

Mr. MacMurray was contemplating such action. Reiterated reports from various foreign sources of disagreement between MacMurray and the Washington administration on the question of the action to be taken in regard to the Nanking demands, were associated by some Washington officials with a misunderstanding or lack of information or an effort to create an appearance of difficulties for the Washington government.

Resignation Reported. London, May 3.—(AP)—An Exchange Telegram dispatch from Tokio says that dispatches from Peking, stating that John Van A. MacMurray, American minister to China, has resigned. The dispatch which deals with the relations of the powers growing out of their attitude to China is as follows:

"Opinion in Japan is puzzled by reports from Peking indicating that the United States has completely withdrawn from cooperating with the powers in China and will follow an entirely independent course. "Dispatches from Peking state that American minister MacMurray has resigned, indicating that he is in no agreement with the policy announced from Washington."

"The Japanese point out that America's decision draws America and Japan closer because Japan throughout has been opposed to aggression or the imposing of penalties for the Nanking and Hankow incident. "The government unequivocally repudiates reports from China of an approaching Anglo-Japanese alliance in China directed against Russia."

GAIN OF \$15,187,676 IN REVENUE RECEIVED. New York Leads in Treasury Receipts and North Carolina Takes Fourth Rank. Washington, May 3.—A comparative statement of Internal Revenue receipts for the first nine months of the fiscal years 1926 and 1927, shows a gain of \$15,187,676 last year over the year before. Twenty-four state show increases, and twenty-four losses.

The figures for the nine months of 1926 were \$2,112,870,180.44 and 1927, \$2,128,057,857.50. New York State led with a total of \$545,957,138.85 for 1926 and \$550,162,022.09 for 1927, a gain of \$4,204,883.24. Then came Pennsylvania, Illinois and North Carolina, in the order named.

In the nine months of 1927 there was an increase of income tax receipts over 1926 but a falling off of miscellaneous taxes. The figures are: 1926, \$1,647,256,895.32; miscellaneous, \$892,833,863.07, and 1927, \$1,668,000,046.06.

Figures for March, this year, show an increase in collections over March of 1926 of \$8,100,638.15. Twenty-two States showed increases. Belief that the Treasury surplus for the fiscal year 1927-28 would exceed \$500,000,000 was expressed today by Treasury officials. Secretary Mellon's policy is to use the surplus to reduce the public debt.

PLAYGROUNDS TAX IS ISSUE IN ELECTION. Charlotte Voters Will Determine Issue at the Polls During the Day. Charlotte, May 3.—(AP)—With E. M. Reid assured of the office of Mayor, as a result of the withdrawal of Miss Julia Alexander, interest in today's election here centered in the races for commissioner of public safety, commissioner of public works, and members of the school board.

A proposal for a special 2-cent tax for playgrounds and parks also was the subject of much interest, with school children and welfare workers taking active part in the campaign for this measure.

Walter B. Orr and Major W. H. Robertson, incumbent, are seeking the public safety post; while Robert A. Brown and W. S. Stancill, incumbents, want the public works job. There are four candidates for two places on the school board.

WEATHER Generally fair except showers warmer in the extreme west tonight; Wednesday mostly showers in interior.