

CORPORATION INCOME TAX FORMS READY

Collector Thurman Explains
Provisions of Law in
Statement.

Income tax forms 1120 for reporting net income for corporations for the year 1923 are now available for distribution according to M. R. Thurman, collector of internal revenue. In explaining the tax on corporations Mr. Thurman said:

"The federal tax on income of corporations is divided into two parts, income tax and excess profits tax. The income tax on corporations for 1923 is at the rate of 10 per cent of the net income subject to tax. For 1922 and subsequent years, as provided by the revenue act of 1921, the income tax is 12 1/2 per cent.

"In ascertaining net income subject to the income (normal) tax, the corporation is allowed certain specific credits, which include (1) the amount of war and excess profits tax imposed by the United States for the same taxable year, and (2) interest received upon obligations of the United States and bonds of the war finance corporation which has been included in gross income. A specific credit of \$2,000 is also allowed corporations whose net income for 1923 is \$25,000 or less. Under the revenue act of 1918, this exemption was allowed all corporations regardless of the amount of net income. The act provides that if the net income is more than \$25,000, the normal tax shall not exceed the tax which would be payable if the \$25,000 credit was allowed, plus the amount of the net income in excess of \$25,000.

"The excess profits tax is computed on the basis of the ratio of net income to the invested capital of the corporation, as defined by Section 336 of the revenue act of 1921. This tax is in addition to the normal tax of 10 per cent. It is based on the net income above a specific exemption of \$3,000 and 8 per cent of the invested capital for the taxable year, these amounts being known as excess profits credits. The excess profits credit is for 20 per cent of the net income in excess of the excess profits credits and not in excess of 20 per cent of the invested capital of the taxable year (known as first bracket). The second bracket is for 20 per cent of the net income in excess of 20 per cent of the invested capital (second bracket). Invested capital for the taxable year is the capital actually paid in for stock outstanding, including the paid-in surplus and earned surplus or profits earned prior to the taxable year, which have not been distributed. The term 'invested capital' does not include borrowed capital.

"Invested capital embraces two classes of assets: those known as 'admissible' assets and those known as 'inadmissible' assets. Admissible assets are those which produce income subject to tax. Inadmissible assets are those (other than obligations of the United States) which produce income that is exempt from income tax. For example, cash, real estate, bills receivable and other tangible assets, which produce income subject to the income tax are admissible assets. Assets such as stocks and State or municipal bonds which produce income that is exempt from income tax are inadmissible assets.

"The revenue act of 1921 requires all corporations having inadmissible assets must deduct from invested capital the percentage thereof equal to the percentage which the amount of inadmissible assets is of the total amount of admissible and inadmissible assets held during the taxable year. For example, the total assets of a corporation for 1921 was \$200,000, of which \$50,000 was in inadmissible assets and \$150,000 in admissible assets, the average invested capital was \$150,000. Applying the above rule, the invested capital must be reduced by 75 per cent (the percentage of the inadmissible assets, \$50,000, to the total assets, \$200,000). The reduced invested capital, therefore, will be \$37,500 (the invested capital) less \$80,000 (75 per cent of the invested capital) or \$200,000 less \$42,500, a corporation's income is reported on a net basis, and disbursements based, accrued items cannot be taken into consideration in computing its invested capital.

"The payment of a dividend has no effect upon the amount of invested capital. The capitalization of current earnings does not increase the invested capital. Appreciation in good will and tangible property determined by an appraisal against which a stock dividend was issued cannot be allowed as invested capital. The value of tangible property paid for stock or shares in an amount as limited by Section 335 of the revenue act of 1921 may be included in invested capital.

"The revenue act of 1921 provides every corporation, joint stock company, association and insurance company not specifically exempt shall file a return. There shall be included in the return a statement which will enable the commissioner to determine the portion of the earnings or profits (taxable or nontaxable) accumulated during the year for which the return is made, which have been distributed or ordered to be distributed to its stockholders during such year.

"A new and important provision of the revenue act of 1921 is that where a corporation is not allowed or ordered to prevent the imposition of a surtax upon its stockholders, by permitting its profits to accumulate instead of being distributed as dividends, it may be subject to a tax of 25 per cent in addition to the normal tax of 10 per cent imposed on corporations. The stockholders, however, agree with the commissioner the profits of the corporation shall be charged to them in the same manner as the distributive share of the partners. And pay the tax as partners. When the corporation is a mere holding company or its profits accumulate beyond the normal needs of its business, this shall be prima facie evidence of a purpose to escape the surtax. A reasonable accumulation of surplus, however, is permitted.

"Returns must be filed with the collector of internal revenue for the district in which the corporations principal place of business is located. Corporations may file their returns on the basis of their existing accounting period is established as the twelve-month period ending Dec. 31, or upon the last day of some month other than December. A corporation cannot change its accounting period without the permission of the commissioner.

Employees Asked to Supply P. O. Slogans

Postoffice employees are asked to suggest slogans to be placed on letters sent out by the local postoffice in a bulletin issued by Robert H. Bryson, postmaster, today.

"It is our intention to give the post-office and the postal service as much publicity as we can," Postmaster Bryson said, "and I believe that employees of the office, who are in close touch with the details of the postal business, can give us some valuable suggestions."

The bulletin is as follows:

"For the purpose of advertising and selling the postal service to the public, it is the intention to place a slogan, either printed or written, at the bottom of each letter sent out by this office.

"These slogans may pertain to any branch of the postal service—mail early, parcel post, O. D. service, Treasury savings certificates, postal savings, money order, registration, etc.

"Postoffice employees are requested to submit slogans or suggestions thereon to them as suitable for this purpose. The sentence comprising the slogan must consist of only one line of not more than sixteen words. Make it snappy."

Wall Street Plot to Get Movie Control Suspected Observers Believe Film World Scandals Part of Insidious Propaganda.

(B. THOMPSON BUCHANAN,
Playwright, Author of "A Woman's Way,"
"Civilian Clothes" and Others.)
(Copyright, 1922, by United Press.)

LOS ANGELES, Cal., Feb. 21.—"Is Wall Street trying to steal the film industry?" is the mysterious murder of William Desmond Taylor, motion picture director, shot to death in Los Angeles, the incident that is being used by the open battle of big business for control of the world's fifth greatest industry?

These questions are being asked on all sides, especially in view of the apparently spontaneous, concerted attack on the industry, the skillfully managed flood of malicious vituperation which is now sweeping the country from coast to coast, and the fact that the film industry is not controlled by Wall Street and that the money interests have been after both Wall Street and the film industry for the last two years.

It wasn't until the last two years that Wall Street began seriously to take a vital interest in the motion picture industry. The making of pictures involves an enormous outlay of money and naturally, as in all other big industries, the credit enters largely into financing. Wall Street, it is said, was prompted to seize upon the necessities of the producers.

Only a few months ago in every department of one of the big business centers of the world, "big business" was, it is said, "set to learn the business." It is said they boasted openly they were about to take over the whole industry. Then came a terrific fight and men whose courage, whose foresight, whose brains created the business won the victory and regained control of it. All the Wall Street men planned in various departments, backed by their little bags and went on their way.

Every other company has not been so fortunate.

Several of the largest producers have gone down in a battle which is said to have been precipitated by money interests. The greatest producer of them all, who has been named as the man who apparently says: "What's the use? I'm working for bankers now."

One of his friends is authority for the fact that the matter has been discussed in his circles. He says he himself never will be benefited in proportion to his efforts. It is being pointed out it was in the

heart of a campaign for "control" censorship agitation began. This was so ship, it is said, was a plan to rule the industry and then buy in the wreck. There was no real demand for censorship, but the report says it was simply an "big business" to hire a few professional reformers who made noise out of all ratio to their numbers and who created feigning, but who seemed real, demand for censorship. When the chief of these reformers was placed on the stand and was asked the source of the money that financed the censorship campaign that is to say, the effort to ruin the motion picture industry, he refused to answer.

It is said one of the real reasons for Wall Street's desire to control the motion picture industry was its recognition in the industry the most potent force, next to the newspapers, and Wall Street desired to control popular opinion, to make sure nothing antagonistic to its interest was uttered to be people.

The next step seemed to be so to blacken the names of the people engaged in motion picture production, to create demand on the part of the public these people be changed. What references, insiders and well-voiced outsiders now are asking, has this attack on the character of people prominent in the picture business, to the desire to put in the representatives of "big business" who has just been driven out in confusion?

DEFEND CHARACTER OF FILM PLAYERS.

People of Los Angeles, bankers, business men, newspaper owners, those engaged in mercantile and industrial pursuits who are intimately connected with the personnel and habits of these engaged in motion picture production and distribution in Hollywood, have been and are first to defend the habits of their neighbors and to denounce as an outrage this campaign of slander. Los Angeles and Hollywood Chambers of Commerce officially have condemned various persons who always are announcing attacks and have upheld the integrity and good name of the picture folk. The very clergymen who once demanded censorship, now are first to defend the attitude of the motion picture business. It is asserted.

There have been dope parties and debaucheries in Hollywood, but they were staged by certain persons who are known and who will be prosecuted.

LEWIS CALLS
WAGE SESSION
FOR MARCH 2
(Continued From Page One.)

ferences will receive at the hands of the operator.

In neither case are the miners any too confident of success, it is admitted. Some union officials frankly admit they "don't think much" of the prospects of a successful defense alliance, while the rail-roads who, in effect, have been invited to join the miners in a tie-up of coal mining and transportation April 1 in event the mine workers are unsuccessful in effecting a new contract with the operators.

The path to peace in the coal industry, they admit is anything but paved with roses. With powerful groups of belligerent coal operators already lined up for the enforcement of pay slashes, indications are they may have the aid of the Indiana operators, who heretofore have been counted upon to meet the miners half way. While W. L. Gould, president of the Indiana Operators' Association, declined to discuss the outlook, Harte dispatches quoted Phil Penna, secretary of the association, as saying the Indiana operators would not entertain the conference invitation.

Dr. Robert J. Aleay, president of Butler College was the principal speaker at the Woman's Rotary Club which held its regular dinner session yesterday in Parlor B. Claypool Hotel.

Dr. Aleay spoke on some of the problems confronting the colleges and universities of today. "Among these problems," said Dr. Aleay, "the unprecedented interest in education, with crowds of young people flooding the colleges and universities, without proper equipment for the care of them."

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them.

Dr. Aleay pointed out that the problem of the colleges and universities is not only one of numbers, but also one of quality. He said that the colleges and universities must be able to provide a high quality of education for the students who are flocking to them. He said that the colleges