

The DELTASIG

Volume XVI

JUNE, 1924

Number Three



**The Official Publication
of the International Fraternity of
DELTA SIGMA PI**

THE DELTASIG

JUNE, 1924

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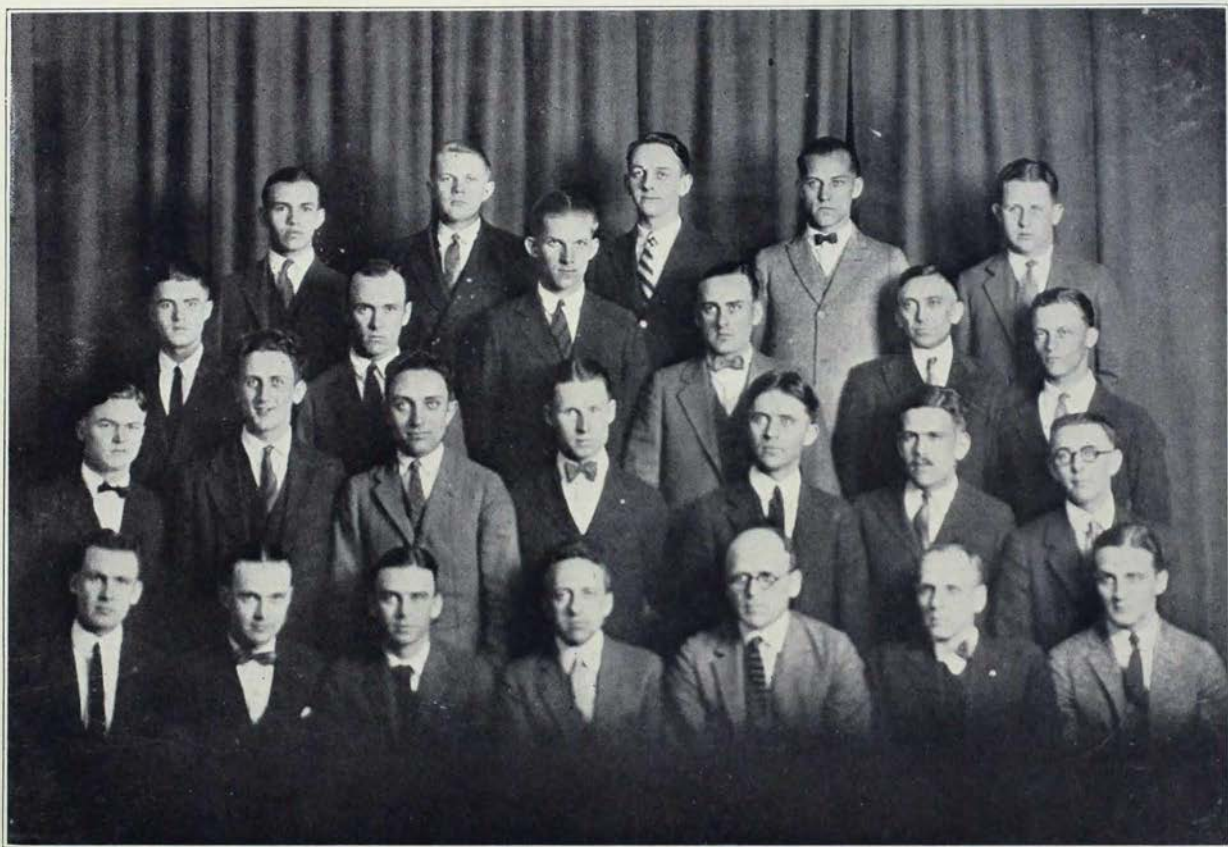
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THE DELTASIG is the official publication of the International Fraternity of Delta Sigma Pi, and is published as follows: October, January, April and July.

Chapter letters and all material should be in the hands of the Editor by the fifteenth of the month preceding month of issue to insure publication.

Members of the Fraternity, undergraduates and alumni, are requested to forward items of interest to the Editor.



MEMBERS OF ALPHA-ETA CHAPTER, UNIVERSITY OF SOUTH DAKOTA

Top Row (left to right): Vollmer, R. Frieberg, Tinan, Hyde, Hopkins. Second Row: Groepel, Kingsbury, B. Frieberg, Kramer, Dykstra, Fisher. Third Row: Hart, McGahey, Eyer, Bowdon, Briggs, Howey, Lenhart. Bottom Row: Beaty, Craig, Griffis, Wagner, Dean Stockton, Tiffany, Whitlow.

THE DELTASIG

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INSTALLATION OF ALPHA-ETA CHAPTER AT THE UNIVERSITY OF SOUTH DAKOTA

THE first legislative session of the territorial legislature in 1862 located the University of Dakota at Vermillion. It was not until 1882, however, that funds were obtained for the construction of the building. In that year citizens of Vermillion, aided by an issue of Clay County bonds, provided money for erecting the west wing of University Hall. During the construction of this building, classes were held in the Clay County court house.

In 1889, upon the division of the territory, the school became the University of South Dakota. In 1901 the College of Law was added, in 1906 the Colleges of Medicine and Engineering were created. Later on, a College of Music was established. In addition to these units, the University now has an Extension Division, a Summer Session and a University High School.

For many years the University grew rather slowly. Its total enrollment for 1914-15 was 421. After this date expansion came rather rapidly and the total enrollment for 1923-24 is now 1238. The appropriations for the current year are \$397,800.00 for maintenance and salaries. An additional \$60,000.00 is received from rentals and tuition. The 1923 legislature also voted \$250,000.00 for the first unit of a \$700,000.00 administration building. There are now 96 members of the faculty, including assistants. One-third of the staff hold the Ph.D. degree.

The University is a member of the North Central Association. In the spring of 1923, by a vote of the Regents of Education, it was made the accrediting agency of all state schools. Its credits are accepted at par throughout the country.

There are five national social fraternities and three local. There are two professional fraternities in Law, one in Medicine, and one in Engineering. There are also a considerable number of honorary organizations.

The Department of Economics, under which the courses in Commerce are given, now has a registration of 232 taking Commerce work. The degree of Bachelor of Science in Commerce is now given. While the work in Commerce is only a few years old, substantial gains are being made annually.

Negotiations were started with Delta Sigma Pi in 1923, by the Delta Sigma Club formed for the express purpose of petitioning Delta Sigma Pi. The petition was received early this year, and our Alpha-Eta charter granted, which was duly installed on April fifth with the following officers and charter members:

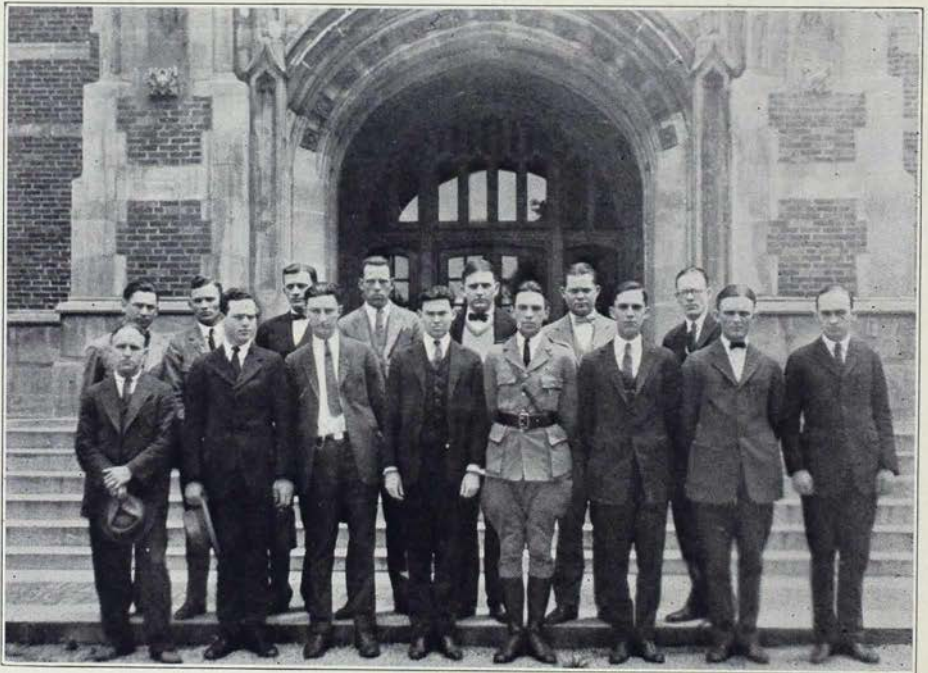
Head Master, Clayton B. Craig
Senior Warden, Donald W. Beatty
Treasurer, James L. Hart
Scribe, L. S. Hopkins

Historian, Elmer H. Groepel
 Frank Tenney Stockton, Dean of the Department
 Frederick C. Wagner, Professor of Economics
 Burton E. Tiffany, Assistant Professor of Economics
 Bartow Griffis, Assistant Professor of Economics

Rupert P. Bowden
 Leland L. Briggs
 David Dykstra
 Ervan C. Eyler
 Harold E. Fisher
 Burdette E. Frieberg
 Roscoe A. Frieberg
 Richard S. Howey

Franklin R. Hyde
 Verne C. Kingsbury
 John H. Kramer
 Elmer A. Lenhart
 David M. McGahey, Jr.
 Jack Benton Tiffan
 Lorin J. Vollmer
 Claude J. Whitlow

The installation ceremonies were held at the Sigma Alpha Epsilon house in the afternoon, followed by a banquet at the Waldorf Hotel in the evening. The installation team comprised Brothers H. G. Wright, Beta, president of the fraternity, and Brothers William G. Alstadt and Merle Loder of Alpha-Delta.



MEMBERS OF ALPHA-ZETA CHAPTER, UNIVERSITY OF TENNESSEE
 Top Row (left to right): Fewell, Fryar, Wheelhouse, Cantwell, Holcombe, Bartin, Driskill
 Bottom Row (left to right): Cain, Burrow, Cross, Harle, Lyle, Davidson, Ooley, Ownbey

INSTALLATION OF ALPHA-ZETA CHAPTER AT THE UNIVERSITY OF TENNESSEE

THE UNIVERSITY OF TENNESSEE, under its maiden name of Blount College, was chartered by the Legislature of the "Territory South of the River Ohio" on September 10, 1794. It received its name from William Blount, the Governor of the Territory, and was located near the present center of the City of Knoxville. Its first president was Rev. Samuel Carrick, "liberal, tolerant, and refined, than whom none was more scholarly, none more worthy." Under his able management the College struggled on without adequate funds until, in 1807, it transferred its corporate funds, property and effects to the "East Tennessee College," just chartered by the State of Tennessee, Rev. Mr. Carrick being retained as president of the new organization. The intention of the General Assembly in incorporating the East Tennessee College was to make it the recipient of one-half of the proceeds of the sale of lands appropriated by Act of Congress to the support of two colleges, one in East and one in what is now Middle Tennessee. There was great difficulty attending the sale of lands and the realization of an adequate endowment for the new College, so that it was not able, for lack of funds, to open its doors until 1820. In 1826, the present site of the University was purchased, and immediately thereafter, Old College was erected on the summit of the hill. In 1840, during the presidency of Joseph Estabrook, the name of the College was changed by an Act of Legislature to "East Tennessee University." Its success in the twenty years of its operation was such as to suggest the occupancy of the wider field designated by the new title.

In 1869, during the presidency of Dr. Thomas W. Humes, the General Assembly of Tennessee passed an Act establishing a department of the University to be called an Agriculture and Mechanical College, and transferring to the University for the use of that College the endowment resulting from the sale of land scrip received by Tennessee from the National Government in accordance with the Morrill Act of 1862, "An Act donating public lands to the several States and Territories which may provide colleges for the benefit of agriculture and the mechanic arts." Thus the scope of the institution was greatly widened, making it now possible, for the first time in its history, to begin the building of a true University.

In 1879, the name of the University was changed to "The University of Tennessee." This act was pregnant with great meaning for the future. The University became peculiarly pledged, in all its departments, to the service and interest of the State. It became, too, the head and an integral part of the public educational system, standing as the capstone of the educational arch. The State, by this act, pledged the University its own name and reputation, and gave it the assurance of a future in keeping with the new dignity which it had assumed.

The School of Commerce was first organized in 1916. In that year and during the following four years very little progress was made, due to the disorganization and the conservative policy that necessarily came after the outbreak of the World War. During this period the Commerce department was conducted in close co-ordination with the College of Liberal Arts.

In 1921 the School of Commerce underwent a complete reorganization, new courses were added and additional instructors were brought into the faculty. Since this change was made the School has functioned under the supervision of its own Dean and with separate registrations from the other departments of the university.

Each year has seen a marked increase in the number enrolled over the records of the previous years. In 1920 there were 45 students registered in the School of Commerce, in 1922 there were 103, in 1923 there were 177 and the past year saw the registration increased to 257. Four separate curricula are offered, giving the students specific training in Accounting, Finance, Marketing and Factory Management.

A group of students organized in the fall of 1923 to establish a local commerce fraternity. Brother Harvey G. Meyer, Psi, and a member of the faculty in the School of Commerce, was approached regarding this group petitioning Delta Sigma Pi. Negotiations were started, the petition received, and this spring was favorably acted upon by the board of directors, the result being that our Alpha-Zeta chapter was duly installed on May second, with the following charter members:

Head Master, Ben Cantwell
 Senior Warden, Joseph M. Cobble
 Treasurer, Wayman R. Ooley
 Scribe, Walter L. Ownbey
 Theodore Wesley Glocker, Dean, School of Commerce

Neil Kermit Barton	Emmett Hoge
Tom Wade Burrow	Jack Robert Holcombe
Byrd Douglas Cain	Louis Corbin Lane
Sam Young Cross	Isham Pleasant Lyle
Dewey William Davidson	George Edward Oldham, Jr.
John Hays Dodds	Jack Pickens Reeder
Thomas Malcolm Driskill	Edward Banker Sample
Hardy Egbert Fewell	Glenn Richard Stoutt
Russell McKenzie Fryar	Charles Guilford Walker
Frank Knox Harle	Herman Haynes Wheelhouse

The initiation ceremonies were held at the Elks Club in the afternoon, followed by a banquet at the St. James Hotel in the evening. The installation team comprised Brothers H. G. Wright, Beta, president of the fraternity; George A. Fry and Ralph Countryman, Zeta; John W. Hasson and J. E. Smith, Jr., Kappa; John G. Wynn, Omicron; T. J. Gallivan, Upsilon, and Harvey G. Meyer, Psi.

SEE ANNOUNCEMENT
 ON BACK COVER REGARDING
 CONGRESS OF CHAPTERS

INSTALLATION OF ALPHA-THETA CHAPTER AT THE UNIVERSITY OF CINCINNATI

CHARLES McMICKEN, on his death, in 1858, gave to the city of Cincinnati by will almost the whole of his estate, valued at about \$1,000,000.00, for the purpose of establishing and maintaining "two colleges for the education of white boys and girls."

Nearly half of the property devised by Mr. McMicken, situated in the state of Louisiana, was entirely lost, in 1860, by a decision of the Supreme Court of that state, annulling that part of the devise. The remainder of the property, lying in Cincinnati and its vicinity, did not yield a sufficient income to warrant the establishment of the proposed colleges. For ten years, therefore, the revenue derived from the estate was applied to its improvement.

In 1869 the trustees provided for a School of Design, which they maintained, with aid from Joseph Longworth, until 1884, when they transferred it to the Cincinnati Museum Association. Meanwhile, an attempt was made to unite the various educational trusts in Cincinnati. To this end, in 1870, the General Assembly of Ohio passed an act "to aid and promote education," under which, almost a year later, the University of Cincinnati was established. Bonds were soon issued by the city to provide funds for the erection of a suitable building, which was ready for use in the fall of 1875. Students, however, were received in 1873, and instruction was given temporarily by the teachers of the Woodward High School. In 1874, the Academic Department, now known as the McMicken College of Liberal Arts, was organized by the appointment of three professors and two instructors, who met classes during that year in a school building on Franklin Street.

The effort to unite other trust funds with those given by Charles McMicken having failed, the income long remained inadequate to meet the needs of such an institution as he had intended to found. At length the city undertook to support the University in part by public taxation.

In the course of time additional funds for the maintenance of the institution were provided by individual citizens, the most important being those of \$130,000 by Matthew Thoms in 1890, \$100,000 by David Sinton in 1899 and \$100,000 by Mary P. and Eliza O. Ropes of Salem, Mass., in 1907. Others made over a long period of years, and in amounts ranging from \$25,000 to \$700,000 total about \$2,000,000.

The college of Commerce was organized in 1912 and was the outgrowth of several years of instruction on commercial subjects given by members of the University faculty. In September, 1919, the College of Commerce was merged with the College of Engineering and the college is now known as the College of Engineering and Commerce. A day co-operative course in Commerce, similar in plan to the famous co-operative engineering courses, was inaugurated in September, 1919. The evening courses in accounting, advertising, commercial law, credits and collections, business English, finance, marketing, and traffic management were continued. New courses in economics, life insurance, real estate, business mathematics, and statistics were offered in 1921. In 1922 courses in advertising campaigns, advanced business English, investments, advanced real estate and transportation law were added.

The registration had gradually increased until now there are approximately 250 students attending the day courses, and 900 the evening courses.

Feeling the need of another professional commerce fraternity (Alpha Kappa Psi having had a charter at Cincinnati for several years) a group of students was organized in 1923 to petition Delta Sigma Pi. After a period of negotiation, their petition was accepted and on May 3rd, 1924, this group was installed as our Alpha-Theta chapter, with the following officers and charter members:

Head Master, Leonard Teichmoeller
 Senior Warden, Joseph W. Bowen
 Treasurer, Albert Wm. Goering
 Scribe, E. A. Sweeney, Jr.
 Historian, Wm. Edward Dunkman

Emmett Henry Agger
 Fred Joseph Bayer
 Daniel Christian Buehler
 Forest Raymond Flinchbaugh
 Carl Jones Haack
 Harry Emerson Hall
 Carl August Hiller

Ellsworth Frederick Ireland
 Clarence A. Johanningsman
 John Holland Lease
 Howard Benjamin O'Donnell
 Herbert Gerlach Pabst
 Ferdinand George Seulberger
 Arthur Fillmore Taylor

The membership comprises students in both the day and evening courses. The installation ceremonies were held at the Hotel Sinton in the afternoon, followed by a banquet in the evening. The installing team comprised Brothers H. G. Wright, Beta, president of the fraternity; F. S. Harmon, Alpha; A. L. Atchison, T. G. Bayless and Beverly B. Mann, Eta; Oliver B. Combs, George Davis, G. E. Everett and Henry A. Krigbaum, Nu and F. B. Thomas, Xi. Brother Russell A. Stevenson, Epsilon, head of the Accounting Department, University of Cincinnati, was called out of town on business just before the installation and was unable to attend.

A SPECIAL CHARTERED PULLMAN

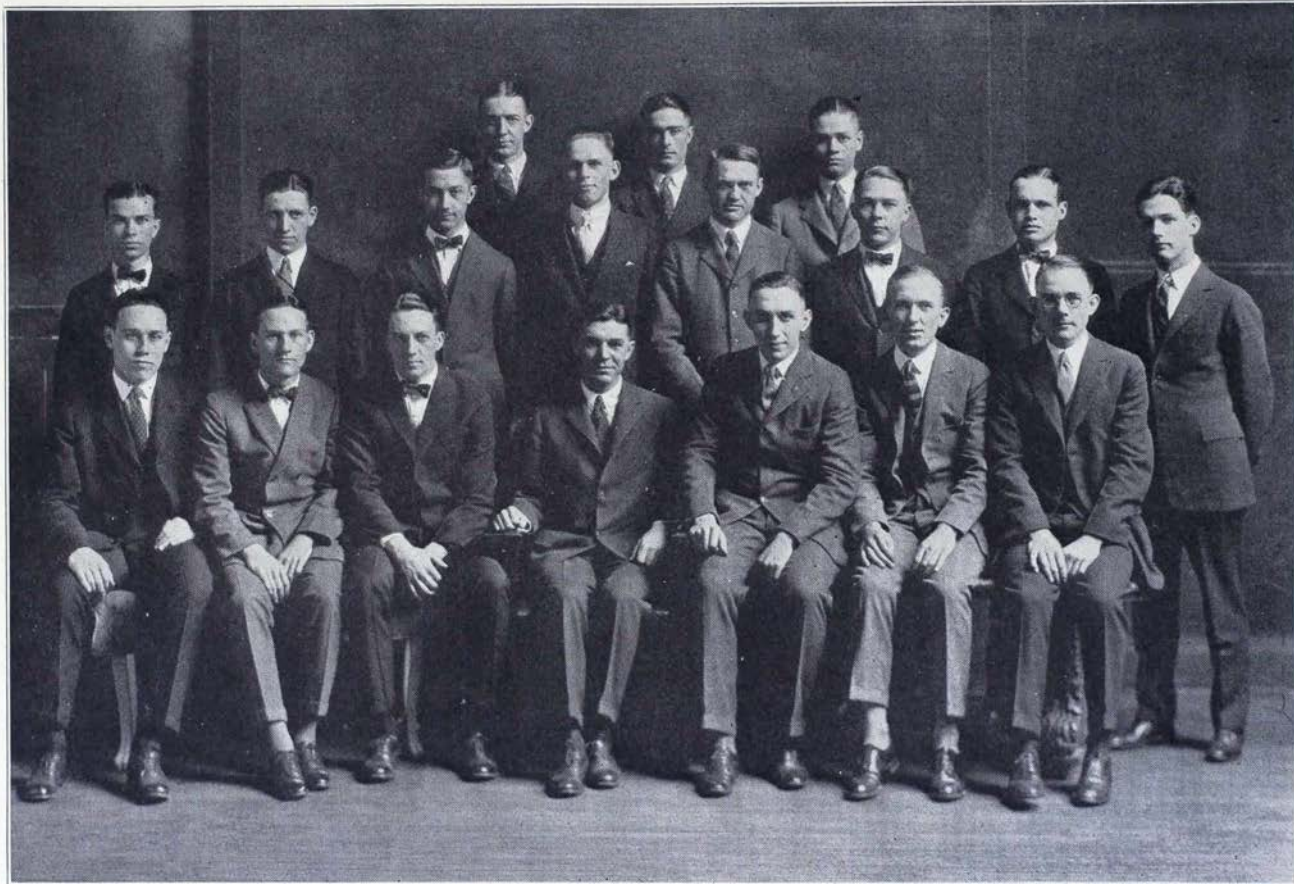
Leaving Chicago

SATURDAY EVENING, SEPTEMBER 6th

WILL VISIT

XI, THETA, TAU and GAMMA Chapters
 Enroute to New York City

For information write to President Wright



MEMBERS OF ALPHA-THETA CHAPTER, UNIVERSITY OF CINCINNATI

Top Row (left to right): Bayer, Flinchpaugh, Pabst. (Second Row: O'Donnell, Taylor, Haack, Johannigman, Hiller, Agger, Seulberger, Hall. Bottom Row: Lease, Dunkman, Bowen, Teichmoeller, Goering, Sweeney, Buehler

INSTALLATION OF ALPHA-IOTA CHAPTER AT DRAKE UNIVERSITY

DRAKE UNIVERSITY was founded in 1881, under the leadership of Daniel R. Lucas, George T. Carpenter, the first president and chancellor, and General Francis Marion Drake, former governor of Iowa, and for whom the University was named.

The institution by the action and repeated expressions of its founders is independent of ecclesiastical control, but it is under the auspices of the Disciples of Christ, a democratic religious communion. The purposes of the institution were clearly set forth in a preliminary announcement of the University:

"This University has been designed upon a broad, liberal and modern basis. The articles of incorporation provide that all its departments and immunities shall be open to all without distinction of sex, religion, or race. In its management and influence it will aim at being Christian without being sectarian."

Nine buildings provide facilities for work in the various departments of the University. The value of these buildings is approximately \$800,000.00. The University is located in the heart of "University Place." The campus is beautified by natural trees, and artificially arranged flower beds. It is crossed by winding walks and drives.

Located at a short distance from the campus is the athletic field, the Drake Stadium, a natural bowl, and considered one of the finest in the country. It has a seating capacity of ten thousand, with space for enlargement. The Drake Relays are held in the Stadium each year.

Financially, the University is provided with a permanent endowment of more than \$900,000.00, and the fund is growing.

Academically, the University has been placed in the first class by the Carnegie Foundation for Advancement of Teaching, United States Bureau of Education, Association of American Universities, North Central Association of Colleges and Secondary Schools, and by the Iowa State Board of Education Examiners.

Athletically, the University is a member in good standing of the Missouri Valley Association, and its athletic record is on a par with the schools of the association.

The enrollment in the University totals about 2,300 annually.

The School of Commerce, Finance and Journalism of Drake University was established in the fall of 1919. In April, 1923, the name was changed to the College of Commerce and Finance. The enrollment for the year 1919-1920 was 125, the next year 154, the following year 190 and last year 206. The first semester of this year the registration was 206. Definite schedules must be followed by the students, leading to the degree of B.C.S. for 120 hours of work, four years.

In the fall of 1920 eight students organized a local commerce fraternity which they called Alpha Kappa Tau. The organization was completed in 1921, and their petition was received shortly thereafter. Pending a reorganization of the courses in the College the petition was held in abeyance until

														
RAYMOND ZUNDIG VICE PRES.	RICHARD WALKER PRES.	ALVEY GOODWIN SECRET.	HENRY GOODWIN TREASUR.	CHARLES FINNEY MEMBER	JAMES W. MOORE	JAMES W. MOORE	JOHN BLUMHARD	HENRY BLUMHARD	LESTER MOORE	LEON ROACH	GERALD YOUNG	LLOYD K. PERRY	GERALD YOUNG	LEON ROACH
	Δ	Σ	Π											

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-24

MEMBERS OF ALPHA-IOTA CHAPTER, DRAKE UNIVERSITY

the past winter. The group continued to function as a local organization all the time, repeteditioned this past winter and our Alpha-Iota charter was granted them.

The chapter was installed on May seventeenth, the ceremonies and banquet being held at the Hotel Fort Des Moines. The following officers and members were initiated:

Head Master, Clarence S. Mugge
 Senior Warden, Redman Dunham
 Treasurer, Henry F. Dodds
 Scribe, Albert Guggedahl
 Historian, Willard Fuller

Arthur Albert Morrow, Dean of the College of Commerce and Finance
 Hon. Edwin T. Meredith, Editor, Successful Farming and former Secretary of Agriculture

Anthony Bell
 Ellis Bergeson
 Henry G. Blanchard
 John A. Blanchard, Jr.
 Hawley E. Collins
 Leon Albaugh Garber
 L. E. Hoffman
 Ralph W. Hunt
 Elmer Jackson
 Reuben Larson

Harold Emory Mathis
 Lester H. Mugge
 Waldo E. Nibel
 George Stafford Owen
 Lloyd K. Perry
 Leon Montrose Roach
 George Washington Vest
 William Elliott Woodhead
 James N. Woodruff
 Gerald H. Young

The speakers at the banquet included Clarence S. Mugge, Head Master, Alpha-Iota Chapter, Albert Guggedahl, the Scribe, Henry Gilbert Wright, Beta, President of the Fraternity, Dean Morrow of the College of Commerce and Finance. Honorable Edwin T. Meredith, President Daniel W. Morehouse, Drake University, and the delegates from the various chapters.

The installation team comprised Brothers H. G. Wright, Beta, President of the Fraternity; Howard W. Gordon and James Birkett, Epsilon; Leland H. Morrison, Alpha and Wilbur C. Peterson, Alpha-Delta.

ALPHA CHAPTER INVITES YOU TO NEW YORK CITY

for

The Congress of Chapters

of

Delta Sigma Pi

For Program See Announcement on Back Cover

A MESSAGE FROM THE PRESIDENT

WITH the close of the college year, there has been much activity among the various chapters. Initiations have been held, founders' day ceremonies observed, chapter work concluded for the year, reports prepared, and everything put in good shape to tide over the summer months. Since the last issue of THE DELTASIG, four chapters have been installed, at the Universities of Tennessee, South Dakota, Cincinnati and Drake, detailed reports of which are found elsewhere in this issue. This brings our roll to a total of 32 active chapters.

The Alumni Clubs Committee has also been active and alumni clubs have been organized in Detroit, Washington, Milwaukee, Atlanta and Los Angeles, bringing our total number of alumni clubs to nine.

Most of the work of the fraternity will now be centered around the Congress of Chapters, to be held in New York City on Friday and Saturday, September 12th and 13th, at the Alpha Chapter House. A joint committee of brothers of Alpha Chapter and the New York Alumni Club are working hard for making this event most successful and enjoyable; the board of directors and officers of the fraternity are actively engaged in planning for this event, and all the chapters are busy electing their delegates and organizing delegations to attend the convention. The program is announced elsewhere in this issue. Alpha Chapter will provide quarters for all visiting brothers, whether delegates or not. All delegates' reservations will be handled through my office, but all brothers who will make the trip to New York and who are not official delegates should correspond direct with Brother John F. McManus, Chairman of the Committee in charge, 51 W. 11th St., New York, N. Y.

A large group of brothers will journey to New York from the west in a special chartered Pullman, leaving Chicago Saturday night, September 6th, stopping over at Ann Arbor and Detroit on Sunday to visit our XI and THETA chapters, at Montreal, Canada, on Monday to visit our TAU Chapter and at Boston on Tuesday, to visit our GAMMA Chapter, arriving in New York Wednesday morning, two days ahead of the convention. Any brother who desires to join this party should communicate with my office at once. About twenty brothers are signed up for this trip; special round-trip rates make the cost very low and we hope to have a crowd of at least forty on the car before we reach New York. Returning, one has the choice of via Washington, or Niagara Falls, with stop-overs at any point desired.

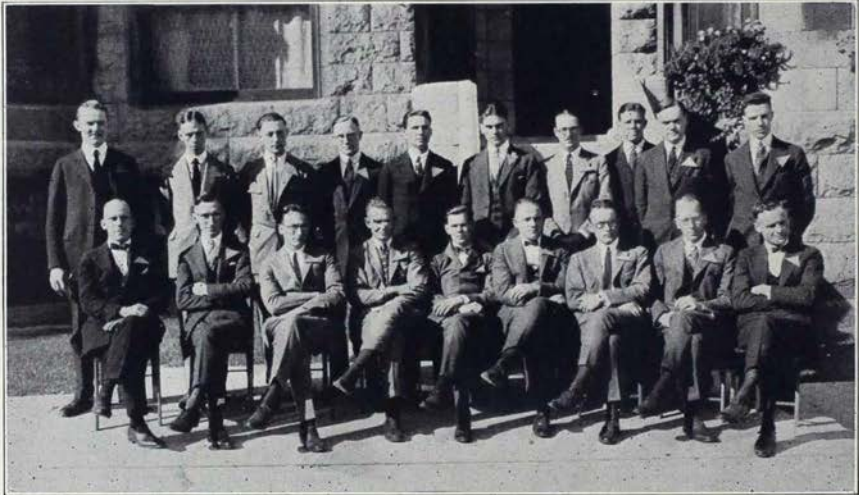
I urge every chapter officer to have all his reports completed for the two year period ending now, and in Brother Cobeen's hands before July 1st. This will enable us to prepare these reports in mimeograph form for distribution at the convention. These reports should cover the activity of your chapter since the last convention, September 1922, showing receipts and disbursements, number of men initiated, and all other similar information to give the convention an idea of the progress each chapter has made.

I wish to take this opportunity to thank all the members of the fraternity who have given of their time in assisting in the furtherance of our work. The associations formed have proven most enjoyable; the true, loyal Delta Sig

spirit has been so manifest, and I know the new administration will find a large number of the brothers willing and anxious to assist in any manner possible to keep Delta Sigma Pi ever at the front, in professional commerce work.

Here's hoping to see you at New York at the convention!

H. G. WRIGHT.



OFFICIAL DELEGATES TO THE 1922 CONGRESS HELD AT CHICAGO

Top Row, left to right: L. H. SCHULTZ, MU; J. R. HUGHES, TAU; H. S. BUNKER, EPSILON; WM. F. GREGORY, THETA; WM. S. CARR, KAPPA; J. E. VAUGHAN, DELTA; W. H. WEHE, LAMBDA; REDDING PUTNAM, ZETA; F. J. KENNY, New York Alumni; J. H. MACDONALD, ALPHA

Bottom Row, left to right: H. P. MERRY, BETA; C. E. FREEMAN, BETA; J. W. CORRINGTON, UPSILON; ALVIN W. KIRKHAM, SIGMA; J. L. TEMPLETON, OMICRON; AL GROSJEAN, NU; S. A. BOYER, IOTA; H. L. MANN, Boston Alumni; DOLPH LAIN, XI

NOTICE TO CHAPTER OFFICERS

Address the Secretary for jewelry, copies of the fraternity song, regarding chapter dues, initiations, pennants and banners, stationery, and similar matters.

Address the Business Manager of THE DELTASIG for copies of THE DELTASIG and other information pertaining to that publication.

Address the President regarding visitation of chapters, rental of regalia, 1924 congress, honorary members, and such matters as you believe require his attention.

TAX-EXEMPT SECURITIES

By DR. FREDERICK JUCHHOFF (CHI)
Professor of Economics at the University of Maryland

ON THE 8th day of February of this year Congress by a vote of 247 to 133, with 51 members not voting, rejected Joint Resolution No. 136. This Resolution proposed the following amendment to the Federal Constitution:

Section No. 1. The United States shall have power to lay and collect taxes on income derived from securities after the ratification of this article by or under the authority of any State, but without discrimination against income derived from such securities and in favor of income derived from securities issued after the ratification of this article by or under the authority of the United States or any State.

Section No. 2. Each State shall have power to lay and collect taxes on the income derived by its residents from securities issued after the ratification of this article by or under the authority of the United States, but without discrimination against income derived from such securities and in favor of income derived from securities issued after the ratification of this article by or under the authority of such State."

The rejection of the resolution in question does not, however, by any means dispose of the proposal, and it is certain that its friends will be more successful the next time the measure is brought up.

A Summary of the Present Situation

As the situation now exists we find that:

1. The Federal Government may tax the principal and income of securities issued by the Federal Government, or under its authority. In practice many of such Federal securities are wholly exempt from Federal taxation.
2. The States cannot tax Federal securities.
3. The Federal Government cannot tax the securities issued by the States, or by any subdivision thereof.
4. The States have power to tax the securities issued by themselves or by other States, or subdivisions thereof, and while generally exempting their own obligations, do general tax issues of other States.

It has been contended that the Sixteenth Amendment to the Constitution of the United States gives to the Federal Government authority to tax State securities, but does not grant the same right to the States to tax Federal securities. This amendment provides that:

"The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration."

This amendment was intended to enable the Federal Government to place a tax on incomes without apportionment on the basis of population, as provided in Clause 4, Section 9, Article 1 of the Constitution, which provides that:

"No capitation or other direct tax shall be laid, unless in proportion to the census or enumeration herein before directed to be taken."

A Little Survey of Income Tax History

It was first held by the Supreme Court of the United States in the case of *Springer vs. U. S.*, 102 U. S., 586, that the imposition of an income tax does not violate the above constitutional provision. This holding was reversed, however, when the matter again came before the Supreme Court in the now controlling case of *Pollock vs. Farmers' Loan and Trust Company* (157 U. S., 586) (158 U. S., 601).

The right of the Federal Government to tax the income derived from the securities issued by a State, or a subdivision thereof, under the provisions of the Sixteenth Amendment, was denied by the Supreme Court of the United States in the recent case of *Evans vs. Gore*, 253 U. S., 245. The Court took the view that the Sixteenth Amendment did not enlarge the sources which may be taxed but merely relieved the Federal Government from apportioning the taxes as was previously required by the Constitution. Unless the Court again reverses itself the proposed amendment is necessary before the Federal Government has power to tax State issued securities.

The present tax-exempt securities which the proposed amendment would reach are of two classes, Federal and State. The Federal securities are divided into two classes, those issued directly by the Federal Government, and those which are issued under its authority. The national debt, which is steadily being reduced at the present time, amounts to approximately twenty-two billions of dollars. Among the more important securities issued under the authority of the United States are the bonds of the Federal Land Banks and Joint Stock Land Banks, which now amount to approximately one billion dollars.

The securities issued by the several States embrace also, two classes, i. e., those issued directly by the States, and those issued by the several subdivisions of a State, such as counties, drainage districts, municipalities, etc., which aggregate about ten billions of dollars.

The Evils of Tax Exemption

The evils of the present system of exempting certain securities from taxation, it is contended by the proponents of the amendment, may be summarized, as follows:

1. It is possible for a large part of our population to escape the payment of taxes by investing their funds in tax-exempt securities, thus shifting the burden of supporting the Government to the common people, who do not have the means of escaping their share of taxes.
2. The present system has a tendency to withdraw from productive industry the necessary capital to insure continued prosperity.
3. The power to issue tax-exempt securities encourages public extravagance.

Let us examine each of these objections in their order. A large part of our population does not escape paying its just share of the taxes by investing

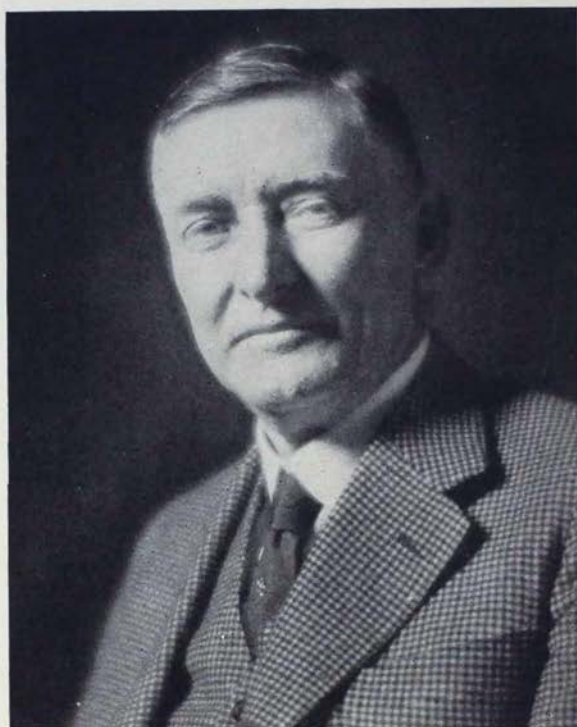


BROTHER (DR.) FREDERICK JUCHHOFF

in tax-exempt securities because, first, large fortunes are not made out of the relatively modest rates of interest paid on tax-exempt securities; secondly, statistics show that of all the tax-exempt securities issued, about one half are held by corporations, such as banks, trust companies, sinking funds, institutions, etc., many of which are not subject to income taxes at all, and in no case are subject to surtax. Only about 6 per cent of all the tax-exempt securities outstanding are held by individuals whose incomes exceed \$300,000 a year.

To the objection that tax-exempt securities have a strong tendency to withdraw necessary capital from productive enterprises may be urged the fact that the present average yield at which the several kinds of securities are sold, i.e., municipals 4.20 per cent, railroads 5.25 per cent and public utilities 5.55 per cent, fails to confirm the contention of the proponents of the amendment. A recent offering of \$50,000,000 6 per cent taxable New York Telephone bonds was oversubscribed by 900 per cent. Then, the money realized by the several public bodies putting out tax-exempt securities is just as certainly invested in a productive industry as though it were invested in an industrial corporation whose securities are subject to the tax, because it is spent to purchase material from corporations and individuals subject to taxes, and for labor.

While municipal extravagance may be encouraged by unlimited power to borrow money, and unlimited power to tax, the question of interest rates is rarely, if ever, considered. The power to incur indebtedness on the part of the States or subdivisions thereof is quite generally limited by statutory and constitutional provisions. The power to borrow is generally limited either to the making of public improvements, or the construction or purchase of certain public utilities.



DEAN JAMES E. HAGERTY

JAMES E. HAGERTY, Dean of the College of Commerce and Journalism, Ohio State University, was initiated as an Honorary member of Delta Sigma Pi just before Nu Chapter's Farewell Banquet to Seniors, Sunday, June the first. Dean Hagerty, who is a member of Beta Gamma Sigma and Phi Beta Kappa, has an A.B. from the University of Indiana, 1892, and Ph.D. from the University of Pennsylvania, 1900. He has taught at Ohio State since 1901. In 1916 he became Dean of the newly formed College of Commerce and Journalism at Ohio State.

Previous to coming to Ohio State, Dean Hagerty taught at La Porte High School, 1892-96. He studied as a graduate student at the University of Chicago, 1896-97, and attended the University of Wisconsin in 1897-98. Then followed a year in Berlin and Halle, 1898-99, and upon returning to the United States, he became a Fellow at the University of Pennsylvania, 1899-1900. In 1900-01 he attended Pennsylvania as a Senior Fellow.

Dean Hagerty has done more than any other person to make Ohio State's College of Commerce one of the best in the country. As a tribute to his notable success as an educator, Dean Hagerty has been for the past year President of the National Association of Collegiate Schools of Business.

BETA, Northwestern University, Chicago

NOW that another school year has come to a close, Beta brothers are celebrating by indulging in golf, tennis, baseball and kindred sports.

It's been a great year for Beta, under the capable leadership of Head Master Fairbanks; we have had exceptionally fine smokers and parties, for which Brother Edward Wilson receives the lion's share of credit; Brother Tom Feten, as Senior Warden, lined up a number of fine men; and at the School of Commerce, Beta played a very prominent and influential part.

Since the last issue of THE DELTASIG, we initiated Brothers Anderson, Bolle, Cleary, Coleman and Lehman. The forthcoming initiation, on June 7th, will witness the welcoming of quite a few more.

The parties on the 17th of March and on May 17th were big successes in every sense of the word.

Brother "Chick" Nourse was Editor of the Chicago Division, School of Commerce section, of this year's Syllabus and did splendid work. Brother Welsch was his assistant.

Brother G. B. Pritchard, Chairman of the big Commerce Club Banquet on May 10th, put it across in great shape. The annual banquet is the biggest affair on the Club's calendar.

Brothers Braud, Hayward, Kerber, Remer and Tyler, members of this year's graduating class, were very active in class affairs; Brother Hayward was President and Brother Kerber was Senior Class Representative on the Student Council. The latter was also a big factor in the Greater Northwestern drive.

Beta's baseball team plays Alpha Kappa Psi on June 14th. Here's hoping.

We express a sincere wish to the members of the other Chapters that they enjoy a delightful, restful summer. On to New York in September!

W. P. WISEHART, Scribe.



LLOYD J. FAIRBANKS
HEAD MASTER, BETA

GAMMA CHAPTER, Boston University

SINCE the last issue of THE DELTASIG, Gamma has had two successful initiations, and we are now glad to present to the brothers of Delta Sigma Pi, the newly made members:

John J. Buckley
J. J. Canavan
Eugene Galligan
Joseph Hayes
William Healey
John P. Hooban
George Lemay

Theodore Abbot
Louis A. Burke
John Degan
Edward Gorman
Peter Kelly
William Norman
Henry Santosuosso

The first night of both initiations were devoted wholly to outside activities; the second night to the initiation itself; and the last night to the ritual, followed by a banquet. J. J. Buckley was elected to the important office of Keeper of the Parchment Roll on the first occasion, while Ted Abbot received the honor in the second elections, and to the delight of the older brothers, both of them gave very eloquent speeches.

Delta Sigma Pi
Beta Chapter

1923 1924

Photo by Melvin Sykes
Stevens Bldg., Chicago

MEMBERS OF BETA CHAPTER, NORTHWESTERN UNIVERSITY

The above includes the pick of the business students of Boston University. Among them are scholars, athletes, and men active in the undergraduate affairs of New England's largest university.

Bro. Hooban was last year awarded the Delta Sigma Pi key, while Bros. Lemay, Hayes, Degan, Abbot, and Norman all stand very high in their studies. Bro. Canavan has been on several class committees, Bro. Buckley is active among the veteran bureau men, Bro. Galligan is an officer in the R. O. T. C., and Bro. Healey is a crack basketball player. Bro. Santosuosso, a transfer from Brown University and a member of Phi Kappa at Brown, is a member of the Devil's Den Sporting Club, and is very popular among the B. U. men. Bro. Kelly guarded the goal net for the Hockey team this winter, and then we come to Bros. Burke and Gorman. Both are members of the House of Representatives, the Devil's Den Sporting Club, and the baseball and football teams. Bro. Burke is also a member of the Dean's Cabinet and is a Hockey Letter man, while Bro. Gorman has made quite a name for himself within the squared area (boxing team). All in all, Gamma did a good job of it, when it secured the above men from the grasps of other B. U. fraternities.

And while we are discussing Delta Sig men: Bro. Eddie Ruane was recently re-elected treasurer of the Senior class, while Bro. Palladino still insists upon taking over new duties in the line of student activities. The popular sophomore's latest achievement is—Manager of the Inter-Fraternity basketball league. Bro. Sheehan is refereeing most of the games of this league and I'm glad to say he is doing a good job of it. The rifle team which is setting quite a record in the collegiate world has in Bro. Smith a worthy member.

But here's the dope brothers, we haven't stopped pushing, we are going to keep on, and we won't stop, until we hear the B. U. men say: "THERE'S DELTA SIGMA PI, THE BEST FRATERNITY OF THEM ALL."

Brothers, that's where we belong, and we hope all the chapters will do what Gamma is doing now, make Delta Sigma Pi "The Best of them all."

RALPH A. PALLADINO, Editor, Gamma Noise.

EPSILON CHAPTER, University of Iowa

ON October 31st, we initiated three men whom we had carried over the summer as pledges. These men were L. S. Raisty, L. B. Wallbridge, and E. Kirchner. The initiation banquet was held at the Jefferson Hotel. At this time we were honored by the presence of our National President, "Gig" Wright. He outlined to us the work which was to be carried out by the Fraternity, and also gave us some "fatherly" advice which we greatly appreciated.

During the school year we held three other initiations. On October 10th, we initiated ten men, with the banquet after the initiation at the Burkley Hotel. Four men were also initiated on January 27th, and three more on April 13th. We feel that we have greatly strengthened our chapter by the addition of these men.

In athletics, Epsilon is represented by Glen "Doc" Miller, who was Captain of the Iowa Football team; "Jimmie" Laude, right forward on the Basketball squad, and first baseman on the Baseball Team; "Jimmie" was recently elected A. F. I. honorary men's fraternity. Glenn Dobson, high jumper on the Track Team. "Dobbie" has won his second letter, and has done much to uphold the standards of the team. Brother Hay our half miler has attended many of the meets, but so far has not won the coveted "I". He is determined not to graduate though until he has won his letter.

Brother Louis Grim, the winner of this year's Delta Sigma Pi Key, has been one of the outstanding men of Epsilon Chapter. "Louie" is affiliated with Beta Gamma Sigma, honorary Commerce Fraternity, Kappa Beta Psi, social fraternity, Order of Artus, honorary economics fraternity, Phi Beta Kappa, honorary scholastic fraternity, A. F. I., honorary men's fraternity, and last, but not least, Delta Sigma Pi.

Brother Gordon is another one of the Brothers who has done a lot for Epsilon Chapter this year. Brother Gordon was elected to the office of President of the Junior Class in the College of Commerce this year. Brothers Hay and Gordon have been nominated to take part in the installation of Alpha Iota Chapter at Drake on May 17th. Brother Gordon was also chairman of the Delta Sig picnic, which was held on May 10th. He did his job up in fine order, for everybody had all they could eat, and the picnic at no time lacked amusement.

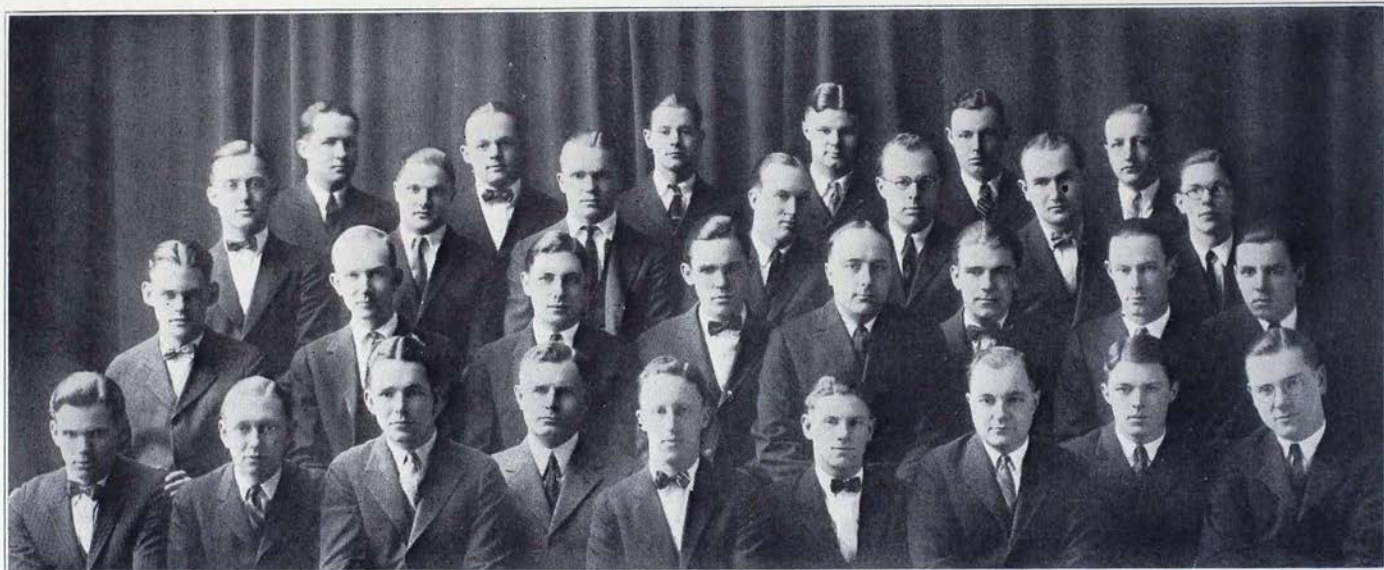
At the annual election of officers of the Senior class of the Commerce College which was held about two weeks before Christmas, Brother Treneman was elected Class President, and Brother Grim, Vice-President. Both men are mighty active in the College of Commerce and have always done their level best to further the standards of the College.

On April 24th the election of officers for next year was held. Brother Pahl was elected to the office of Head Master, Brother Paul Collin re-elected Treasurer, Brother Eldon Miller, was elected to the office of Scribe, Brother Louis Wallbridge was elected News Editor, Brother "Larry" Sharpe, Senior Warden, and Brother Van Quekelberghe, Historian. Although a few of these men are new men in Epsilon Chapter, they will do all that they can to further the standards of Delta Sigma Pi. Brother Pahl was elected to represent us at the National Convention at New York City next fall, and we feel sure that we have picked the right man for this important event.

This year Epsilon Chapter will loose the following men by graduation: James V. Birkett, Gerald W. Buxton, Glenn M. Dobson, Ivan S. Gardner, George L. Grim, Graham Hay, John Heddens, Clarence J. Harty, Elmer Kirchner, Harold J. Osborne, Ralph S. Plane, Vernon B. Thomas, Jim H. Treneman.

We hate to see the above men leave us this year for through them this Chapter has added much to its activities and progress throughout the school year. We hope that they will not forget us and when they get out into the business world will keep in touch with us, for we will always be more than glad to hear from them. We also hope that they will not forget that Iowa City is on the map, but that they will come back very often to visit us, for we will always be glad to see our Brothers.

ELDON WM. MILLER, Scribe.



MEMBERS OF EPSILON CHAPTER, UNIVERSITY OF IOWA

Back Row (left to right): Sweet, Osborne, Wallbridge, Heddens, Hervey, Sharpe. Third Row: Skinner, Van Quekelberghe, G. Miller, Raistey, E. Miller, Thomas, Plane. Second Row: Gordon, Guthrie, Bunker, Grimm, Walker, James, Dobson, Birkett. First Row: Pahl, Buxton, Gardiner, Hills, Hay, Kirchner, Gamber, Treneman, Collin

DELTA CHAPTER, Marquette University



CLARENCE KREUZ
HEAD MASTER, DELTA

DELTA is concluding another successful year with many of its men taking part in important school activities. The fraternity is encouraging the members, especially the younger men, to take part in school activities because it will aid them in securing a well balanced education. Brother John Hudson is president of the Junior class, while Brother Mularky is at the helm of the Sophomore class. Brother Lowe was elected a member of the Board of Directors of the Marquette Union, the student centering club of the university, in one of the most hotly contested elections ever held in the College of Business Administration. He has since been elected as treasurer of that organization. Six Seniors and Juniors, Francis Hart, Frank Carr, John Hudson, Stanley Lowe, Clarence Kreuz and Orval Guenther have been initiated into the Banderole, honorary Commerce fraternity, during the past year. John Hudson succeeds Brother Alfred Watson as president of the Banderole, and Stanley Lowe is the new treasurer. John Hudson has also been honored by being chosen as one of two representatives from the College of Business Administration to membership in Alpha Sigma Tau, the honorary key society of the university.

The brothers who have had charge of the affairs of the fraternity for the past year are to be commended on the capable way that they performed their duties. It is our hope that the new men chosen to succeed them will have as successful a year. They are: Clarence Kreuz, Head Master; John Hudson, Senior Warden; Gaylord Chamberlain, Junior Warden; John Kelley, Master of Ceremonies; Richard Lawless, Master of Festivities; William McMillan, Treasurer; Palmer Daus, News Editor; and Stanley Lowe, Scribe.

Socially, Delta Chapter has been unusually active the past year. Delta boasts of the largest representation at the Junior Prom of any fraternity on the Hilltop. The Formal Prom, the largest and best ever held at Marquette was attended by fourteen of the brothers. The alumni club, newly formed, has given a number of small informal dancing parties at downtown hotels. A dinner dance on May 24th will wind up Delta's social season. Brother Lawless, assisted by Frank Carr and Raymond Mularky, is taking charge of arrangements. Delta Chapter wishes to take this opportunity to invite any Delta Sig who happens to be in this vicinity to this affair.

Two initiations have been held during the year and eleven men have been taken into membership. The new members are: Basil Molseed, Ray Wall, Edward Hemming, Thomas Hawley, Erwin Burke, John Host, Dave Darling, Alois Braunworth, Leo Barden, Francis McDonald and Russell Dixon. Six men, Arthur Daum, La Verne Hall, Frank Guertin, John Brady, Alvin Newburg and David Millar have been pledged and will be admitted on Sunday, May 11th. Following the initiation, Founder's Day banquet will be held at the Plankington Hotel. The chapter is now four years old, and this banquet will bring together many of the alumni members, now in the

business world. Delta's one hundredth member will be initiated at this initiation.

In Brother Wall, Delta has a representative on the Varsity track team. Brothers Sullivan and Schmitt have just returned from a tour of Northern Wisconsin, Michigan, and Minnesota with the Marquette Glee Club of which they are members. The home concert will be held sometime soon. Brothers Chamberlain and Host are members of the Marquette Band.

The school term is nearly over and the Delta men are doing their best to make a strong finish to a good year.

STANLEY LOWE, Scribe, Delta Chapter.

THETA CHAPTER, University of Detroit

THE formation of the Detroit Alumni Club in February made necessary the election of new officers in Theta. The newly elected brothers with Richard P. Sheridan as Head Master were installed on February 25th. Immediately plans were formulated for a very active administration.

On March 15th, the regular meeting was held in the form of a Smoker-Banquet at the Wolverine Hotel with the brothers 100 per cent in attendance. A strictly Delta Sig orchestra composed of the brothers in school furnished the music. This form of a meeting met with such success that it was unanimously decided that future meetings be preceded by a dinner. Judging by the attendance at meetings thereafter it has proven its worth.

On Saturday, May the 3rd, eleven hardy neophytes were initiated. Begrimed and weary, after their adventurous journey of the day, they were a happy crowd when the work was over, and the brothers extended them a hearty welcome. At the banquet the speakers were W. B. O'Regan and Prof. C. H. Seehofer, assistant and associate deans respectively. Both of these men are brothers and have always taken an active interest in Theta Chapter. Bro. J. T. Clark, of Gamma, was present and when called upon delivered a very nice talk. Theta owes considerable to Bro. Clark as it was through his efforts primarily that the chapter was installed. The following men are our new brothers: A. A. Colwell, G. E. Delaney, M. J. Delaney, J. D. Dilworth, E. K. Sheridan, E. P. Ehrman, E. Francois, M. D. Hill, M. McMillan, J. C. Klein, R. F. Riley.

Having initiated in two ceremonies this year a total of twenty-seven brothers, we now have forty-seven men in the school. Of this number nine will graduate in June. We regret the loss of these men as we did the loss of our alumni, however, they are leaving with the heartiest wishes for success from every brother in school. Ten men are now ready and will be pledged before school closes. With men already pledged when school opens in the fall, there will be no delay in getting chapter affairs under way.

Plans are rapidly progressing toward the establishment of a chapter house in Detroit and it is our hope that before long we will be in a position to give up our present quarters and move into our own place.

On May 8th, Theta Chapter staged the biggest fraternity dance ever attempted at the University. Although the weather was most unfavorable, a

crowd of 400 couples filled Detroit's greatest ball-room in the General Motors Building. Much credit for the success of this party is due Bro. Wesley Jennings, who gave freely of his time and energy and, although the brothers were behind him to a man, it was through his untiring efforts that the party proved the success it was.

Arrangements are now being made for the final chapter party of the year, which is to be a closed Dinner-Dance. It is the intention at present to make this party a sort of farewell tribute to the departing Seniors.

Head Master Richard P. Sheridan has been elected delegate to the National Convention. Several of the brothers have already signified their intention of going to New York as we are all anxious to become acquainted, not only with the National Officers, but also, with many of the brothers of other chapters as well.

At this time, Theta wishes to extend to the newly installed chapters a hearty welcome and best wishes for success and we know you will uphold and carry on the traditions of what is destined to be the greatest Fraternity in existence.

T. M. DIGBY, Scribe.



RICHARD P. SHERIDAN
HEAD MASTER, THETA

BROTHER Richard P. Sheridan, Head Master of Theta Chapter, at the University of Detroit, is one of the most outstanding students at the University. Being young, aggressive, full of "PEP", and possessing a fine personality, he has been one of the big factors in placing Delta Sig far above all other fraternities at the University of Detroit. Since his election as Head Master of Theta Chapter, Delta Sigma Pi has been the topic of the day along Fraternity Row. At no time during the history of Theta Chapter has the spirit of the Brothers been so high.

Brother Sheridan hails from Syracuse, New York, where he received his preliminary education, graduating from Central High School of that city. During his Junior and Senior years at Central, he was star on the base ball and foot ball teams. Later, he entered the University of Detroit. During his career at the University he has made a host of friends and has been very active in social and scholastic affairs, being General Chairman of the "Stadium Drive," class News Editor, University Orchestra, Detroit Collegians orchestra, Assistant Business Manager and Treasurer of the University Theatre, Scribe and Head Master of Theta Chapter, and later elected as delegate to the 1924 National Convention.

Brother Sheridan graduates in June and Theta Chapter will lose a big man, but the brothers know that his ambitions will bring glory to Delta Sig in the business world, and the Detroit Alumni Club will profit by his membership.

JAMES S. POOLER, News Editor.



John H. Bludis



Stanley G. Russell



Oberwood J. Bennett



James S. Fowler
MEMO EDITOR



William J. Powers
SENIOR WARDEN



Ernest C. Kull
JUNIOR WARDEN



Francis E. Dacey
HISTORIAN



Robert W. Dettie



Edward F. Murphy



Paul H. Thompson



John J. Miller



James F. Simpson



Walter L. Perkins
MASTER OF CEREMONIES



Richard H. Stratton
HEADQUARTERS



William D. Jennings
MAKER OF RECORDS



Edward A. Griffin



Leonard G. Dale



Clifton R. Douine



Joseph I. Whelan



Leartus J. Denecal
KEEPER OF EXCHANGES



Chester D. Mill Jr.
FINANCIAL AID



Frederick E. Zahn Jr.
CORRESPONDING SECY.



Thomas M. Digby
SECRETARY



Lawrence J. Dagle



Ferdinand B. Herz



John W. Johnson



James T. Deane

Theta Chapter



Delta Sigma Pi
1924

Photos by
F. Miller & Co.



Charles J. Frazier



Robert J. LaFaire



Lawrence W. Durbart



William J. Bonnell



John J. Roney



LeRoy W. Smith



Edward Wickham



George W. Hudson

IOTA CHAPTER, University of Kansas

THE close of the present school year finds IOTA Chapter in a much better condition than it was last fall. The outlook for next year is very bright and we are looking forward to the time when great things will be accomplished by IOTA. The old Delta Sig spirit has been instilled to such an extent that nothing can stop our progress.

April 11 marked the date of the greatest social event in the history of Iota. So say all the Brothers who attended. It was our annual Spring Party held at Broad View Inn. The excellent music furnished by the Juvenile Jazz Band of Kansas City was instrumental in making the party a huge success.

Fifteen Neophytes successfully crossed the "burning sands" and proved themselves worthy of the Brotherhood of Delta Sigma Pi this semester. Two initiations were held. The first initiation was held, February 29 and the following men were initiated: Shannon Brown, Ralph Davis, Harvey Johnson, Edward Killip, Roland Leimenstoll and Ernest Ruff. Those who themselves worthy of membership May 11 were: Fred Holderman, Eldon Haley, Sam Weatherby, Edwin Jewell, Robert Little, Virgil Miller, Cleo Craven, Neil Bartley, and Dale McNeil. Initiation banquet was served at the chapter house May 11, at 6 P. M.

We are proud to announce that Brothers James Harrison and Wilmer Harvey received the scholastic honor of being elected to Phi Beta Kappa.

On the evening of March 20, the first Annual Founders' Day banquet was held at Broad View Inn. It was a great affair for Iota. Although we have only been installed three years, we have made wonderful progress, but we are not satisfied for we have only begun the many things that we hope to accomplish in the near future. Brother Straulman acted as toastmaster. Brother Putman spoke on "Founders' Day," Harms on "History of Delta Sigma Pi," Pagett on "History of Iota Chapter," and pledge Miller on "Why I Think Pledge Life Is a Good Thing."

On Tuesday, May 6, Iota held the regular spring election for the officers for next year. Those elected were: Head Master, Hubert Forney; Senior Warden, Emory Petherbridge; Junior Warden, Ralph Davis; Treasurer, Shannon Brown; Scribe, Roland Leimenstoll; Historian, Harvey Johnson; Iota News Editor, Edward Killip; Master of Festivities, Richard Beatty. Brother Ernest Ruff was elected as delegate to the 1924 Congress of Chapters.

We would like to meet those Delta Sigs who visit Lawrence.

HERMAN R. HARMS, Scribe.

KAPPA, Georgia School of Technology

THE past school year, now at a close, found Kappa Chapter one of the leading organizations in Georgia Technology. We were out for big things and we accomplished even more than we expected when we began.

Two initiations were held this year and twenty-three very promising neophytes were instructed as to the customs, mysteries and traditions of Delta Sigma Pi.

Kappa's activities of the year came to a close with the banquet held May 13th at the Peacock Cafe.

Captain McIntyre, our past Head Master and Captain of the '23 football team led the "Golden Tornado" against some of the strongest teams in the country. Besides being a fine athlete, Bro. McIntyre was a good student and a mighty influential man on the campus. We might add here that Bro. McIntyre won the key which is awarded annually by the Alpha Kappa Psi fraternity, to the best all around student in the School of Commerce.

Bro. Paul Griffiths, our leader for next year, has been on the Honor Roll for the past three years. Bro. Holder was elected president of next year's Glee Club.

Kappa Chapter was very instrumental in organizing the Commerce Classes as well as the Chamber of Commerce and Commercial Interfraternity Council. Brothers Smith and Dorough are Chamber of Commerce officers and Brothers Lynn, Smith and Dorough are members of the fraternity council.

The organization of the Atlanta Alumni Club was made the latter part of April and luncheons are held on Thursdays at the Peacock Cafe, all visiting brothers are cordially invited to attend while in Atlanta.

J. HERMAN LYNN, Jr., Scribe.



J. E. SMITH
HEAD MASTER, KAPPA

LAMBDA, University of Pittsburgh

SINCE we last wrote our letter several items of interest have happened at Lambda. First of all we must say that we held a very fine smoker at the "Y" Hut on our campus. The attendance was exceptionally good considering the fact that the rain was coming down so thick that Brother "Ad" Hemphill couldn't find his way up the street but finally with the help of some kind Brother he landed.

By the way, it might be a good idea to mention the fact that Hemphill has left the trodden path and during the month of June will become one of those creatures we call a "blushing groom." "Ad" says that he won't blush but all we can do is to wait and see. Nevertheless we certainly want to wish him well for we know that he will make a "model husband."

The Anniversary Dance of Lambda Chapter was held on Saturday evening, May 17th, at the "Pines." The affair was in charge of our capable Master of Festivities, Brother "Herb" Wehe. We all know that "Herb" can do things just right and this time was no exception. He had chicken and waffles and everything and we are sure that all those who attended had a wonderful time celebrating the Anniversary of the installation of "Dear OLD Lambda."

Well, boys, on Saturday, June 6, 1924, a group of "green horns," better known as Neophytes will trode the hot sands and crooked path toward the gates of Lambda. We know that these boys will receive a "royal" welcome and we have no doubt but what they will be pleased after the finish of the



W.P. DOROUGH, JR.



J. MCINTYRE



J.E. SMITH



W.H. LYNN, JR.



J.L. REEVES



J.H. TOTT



W.H. ALLEN



E. ECKFORD



C.J. HOLLINGSWORTH, JR.



W.S. WITHERS



J.L. MOORE



J.W. PETTY, JR.



L.C. CARTER



A.O. HOLDER



F.G. HARRIS



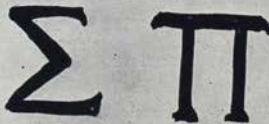
W.L. JOHNSON



W.D. OWENS



T.A. SHARPE



B. GRIFFIS



L.M. SESSIONS



F.F. WILCOX



S.Y. PRUITT



J.A. WILLIAMS



G.B. STRICKLER



W.R. FAIR



C.T. BARRON



J.H. MARSHALL



W.B. BRIVETHER, JR.

course laid out for them by the Master of Ceremonies, Brother "Joe" Schewe.

The school term is just about over and by the time this is off the press many of our men will be in other places. Lambda knows now that the standards of Delta Sigma Pi will be carried to the Canal Zone by Brother Hohman who has accepted a position with the Federal Government at that place. Other Chapters will also see their men going to foreign places, but wherever they go it is an established fact that Delta Sigma Pi is never forgotten.

C. F. GRIMM, Scribe.

MU CHAPTER, Georgetown University

FIVE trembling neophytes were duly initiated at the Chapter House on May 4. The men who have just become full-fledged Brothers are; Jean J. Labat, Avignon, France, John Raymond Trainor, Attleboro, Mass., John Cyrus Rinck, Rock Island, Ill., Arthur Douglas Cook, Middleboro, Mass., Joseph Charles Bergere, Sante Fe, New Mexico. The new Brothers were carefully selected and given a very strenuous period of training, such as should insure their becoming real Delta Sigs.

The Chapter has been making good use of its wonderful ballroom and since the opening of school has held ten big dances including two highly successful Formals. Our dances have gained a great reputation among the Washington debutantes and our Brothers are at a premium.

Mu's chapter roll now includes a membership of one hundred and fourteen, with twenty-eight active. Our alumni in the District of Columbia have organized an alumni club and while they are meeting many obstacles, the efforts so far have been productive of good results. An alumni club is very desirable and with the opening of the school year in the Fall, the club should start off with a bang.

The new officers elected to fill vacancies were: Clement Logsdon, Senior Warden and Thomas McGregor, Scribe.

Letters from Tom Monroe at Bremen, Germany, Albert Pierro, at Santarem, Brazil, and Dick Butrick at Guayaquil, Ecuador, were among the quantity of letters received from alumni Brothers during the past month. Monroe is with the U. S. Lines, Pierro with the U. S. Department of Commerce Rubber survey in South America, and Butrick is Vice Consul at Guayaquil.

The Chapter House will be open all summer and we extend a real invitation to any wandering Brother to drop in and enjoy some of our Dixie hospitality. We have the privilege of entertaining many visiting Delta Sigs because of our location in the Nation's Capitol and we feel that this association is one of our most valuable experiences.

With the installation of Alpha-Zeta, Alpha-Theta and Alpha-Iota, our chapter roll comprises thirty-two active chapters. We have been growing with leaps and bounds and the new chapters have been installed at places excellently located. Mu chapter certainly extends its heartiest congratulations to the new Brothers and hopes to have the pleasure of meeting any of them when they stray this way.

CLEMENT S. LOGSDON, News Editor.

NU CHAPTER, Ohio State University

NU is now nearing the end of her third eventful year as a chapter in Delta Sigma Pi. In this time the chapter has gained much recognition on the campus because of the things accomplished by the fraternity as a group and by the individual efforts of the various brothers.

Great as have been our achievements in the past, we feel certain that with the materialization of plans already laid, next year will be Nu's most successful year in Delta Sigma Pi.

With the securing of a home, Nu really entered upon the second phase of her existence this year. Previously we had been more or less scattered around the campus and were dependent upon the hospitality of those brothers in social fraternities to furnish places for meetings, smokers, etc. With the securing of an apartment at 10 Fifteenth Avenue, a closer feeling of brother-



MEMBERS OF NU CHAPTER, OHIO STATE UNIVERSITY

Front Row: Gerlach, Breining, Davis, Hanson, Williams, Combs, Streper, Everett, Seith,
 Middle Row: Wylie, Connell, Goshen, Freytag, Paumier, Tice, Leyden, Hughes, Griffith, Clinger,
 Back Row: Jordan, Peters, Lisko, Vogelsang, Van Cleef, Barton, Yohe, Richmond, Jones,
 Dachsteiner

hood came about—a natural result of having a common meeting place where the chapter could get together. And now, with a definite house policy in mind, we plan to move into larger quarters next year—a furnished house which will accommodate about twelve or fourteen brothers instead of six as in the present apartment.

We had long recognized the many benefits enjoyed by other chapters in the issuing of a news letter. The result was the appearance of "Nu's Paper" this year—a monthly publication. Edited by Brother Griffith, this paper has proved a great success as evidenced by the many congratulatory letters which we have received from alumni and various chapters around the country. Next year we plan to make Nu's Paper a bi-monthly publication and to add many new features.

So after moving into our new home last fall we petitioned Men's Pan-Hellenic Council for membership and were accepted. Brother A. H. Freytag has been our representative on the council this year. With admittance to the council we automatically were entered in the inter-fraternity race for the scholarship cup and needless to say we intend to decorate the mantel at the new Delta Sig house with the prize. With an ever increasing number of Brothers making Beta Gamma Sigma, we see no reason why this cup should not be ours.

At present the total number of Delta Sig actives in Beta Gamma Sigma is seven. Brother Combs heads the list as president and the other members are brothers Griffith, Everett, Wylie, Donaldson, Dachsteiner, and Lisko. In addition we may boast of the recent election of Brother Van Cleef, our faculty member, to that body. Nu Chapter is mighty proud of its splendid scholarship record and we intend to keep it up in the future.

Our Spring dance was staged at the Acacia house and Brother Davis again came through with flying colors by furnishing one of the "meanest" orchestras in collegiate circles, some great punch and two delightful chaperons. Brother McVey, Mrs. McVey, of Lambda, were in town for the dance and helped make the party an outstanding event of the year.

At spring initiation eleven neophytes were put through their paces and at the banquet following, Brother Mehen, one of the most promising of new brothers was chosen as Brother Keeper of the Parchment Roll. The following brothers crossed the "sands": Bros. J. B. Heiser, W. G. Mehen, H. Morris, H. R. Bixler, V. H. Barnes, H. C. Bierley, E. F. Donaldson, O. F. Forsyth, A. M. Cheney, A. M. De Vol, N. W. Gilsdorf. Grand President Wright was in town for the initiation and ably assisted Brother E. M. Estill in the introduction of our new House Policy. Headed by Brother Wright, every brother present signed notes payable to the newly formed Delta Sigma Pi House Corporation. Funds thus accumulated from year to year are to eventually buy Nu a home of her own.

At our farewell banquet to Seniors, James E. Hagerty, Dean of the College of Commerce will be formally initiated as an honorary member of the chapter—a fitting close to a memorable year.

WALTER PETERS, Historian.

XI CHAPTER, University of Michigan

XI CHAPTER is just closing one of the most successful years since its installation. The first semester saw our chapter pull through with a scholastic standing of which any fraternity would be proud to boast.

The close of this year finds the XI Chapter with a new Frat house which has been purchased by the members of the Chapter and Alumni. We are extremely proud of our new home which is the greatest evidence of our growth and prosperity. It is due to the efforts of our House Committee that we were able to find, and purchase such a desirable location. The committee worked unceasingly on the problem, and it was not until weeks of hard labor that they came to a final transaction. Appreciation, and credit for the work is due to Brothers McNaughton, Staubach, and Hart.

The new officers elected to guide XI through the next semester are: Head Master, William Hart; Scribe, Harrison Howes; Treasurer, Douglas Sewell; Senior Warden, Howard McNaughton; Junior Warden, Howard Hoffman; Master of Festivities, Louis Merkel; Master of Ceremonies, Clark Simmons; Historian, Charles Lyman.

XI feels that they are losing a most valuable man when Louis Buck leaves us this semester. He has been our Head Master for the past year, and it is due to his sincere interest in the fraternity that we have accomplished so many big things. However, we are proud of the fact that we have William Hart to take up the work where Brother Buck left off.

We feel that Brother Hart will do all in his power to see that XI keeps growing as it has in the past. We also wish to express our appreciation to the graduating Brothers who have untiringly helped the fraternity in its growth. These men are Brothers Slingerland, Stevens, Hathaway, Harold Stevens, Buck, Staulbuch, Haven, Prophet, Lewis, Wolfe, and Zook.

We will begin the semester with twenty Brothers, and will move to our new home early in September. The XI Chapter cordially invites any members of other Chapters to visit us next semester. We also want the Chapters of the Western Conference Schools to consider the XI Chapter House open to any members who desire to stay there during a football game.

We join in congratulating the Editors of THE DELTASIG for their fine work in the publications of this year. HARRISON P. HOWES, Scribe.

RHO CHAPTER, University of California

BACK on the band wagon! As a result of a recent election among the 1,300 students in the College of Commerce at the University of California a Delta Sig is again president of the Commerce Association for the fall semester, 1924. Since the organization of that body a Delta Sig has been at the head—until this year—when another Commerce organization had its turn. However, C. E. Phelan, '25, is the new president and will be ably assisted by Bro. Gabe H. Chance as Treasurer and Bro. George de Beaumont as Welfare Council representative for the College of Commerce.

The activities of Rho chapter haven't been all confined to politics this semester. Frequent luncheons have been held where the chapter was entertained by short talks from the Commerce faculty and local business leaders.

The chapter, at a recent luncheon, presented Prof. W. R. Robinson with a gold watch-chain as a token of their esteem for his earnest work in Delta Sigma Pi since its founding on the campus. The gift was prompted by his recent withdrawal from the academic field to enter business.

Head Master R. E. Peterson of Rho Chapter won the Delta Sigma Pi scholarship key. How's that for keeping it in the family? The presentation was made by Dean Stuart Daggett of the College of Commerce at the Annual Derby Day banquet. Bro. Peterson is also a member of Beta Gamma Sigma, national Commerce honorary fraternity. The freshman scholarship cup awarded annually by Rho Chapter was won by George L. Webber with a record of 14 units of As and 2 of Bs—carrying the required course of 16 units.

The Spring Initiation and Banquet was held at the Theta Delta Chi House, April 6, 1924. Twelve neophytes were instructed in the ritual of the fraternity that evening. They were: Professor C. J. Struble, School of Jurisprudence, Instructor in Commercial Law, E. T. Grether, Fellow in Economics, undergraduates: A. E. Hobart, A. H. Jones, A. A. Michlebacher, R. A. Peterson, J. R. Van Rennselaer, T. P. Wadsworth, K. D. Bridges, P. S. Jones, H. L. Jacobs, L. O. Hannaford. The committee in charge of the banquet presented an interesting program.

Due to the absence of one of the officers of the fraternity an election was held and neophyte Hannaford was chosen after a close hot-fought contest.

The long-dreaded final time has arrived and Rho chapter is burning the midnight oil and the progress up to date indicates that none of the brothers will be missing on the home stretch. It has been a successful year for Delta Sig here at California and the calibre of the new material for next year's chapter clearly shows that Rho chapter is out after the honors.

W. B. LUDLOW, Historian.

SIGMA CHAPTER, University of Utah

SIX pledges were initiated into the Sigma Chapter at our last initiation which was held in the Sigma Pi house at Salt Lake City. The men were Walter J. Michelsen, Victor P. Ahlstrom, Leo A. Jardine, John Pittman, William R. Blackler, William C. Cummings.

Election was held April 10, and the following were elected for the ensuing year: Head Master, Walter J. Michelsen; Senior Warden, Richard M. William; Scribe, Victor P. Ahlstrom; Master of Ceremonies, Leo A. Jardine; Master of Festivities, John Pittman; Treasurer, Jack Turner; Historian, John Pittman.

During the past school year Sigma Chapter has been very active on the university campus. Brother Elwood Thomas is president of the Accountants Club. Brother Deate Cook is president of the Commerce Club. Brother

F. M. Crosby won the intercollegiate Welterweight championship of the State of Utah, and Brother Conway Stratford has been very active in debating, having made several trips out of the State for that purpose.

April 16, the Sigma Chapter held its Birthday Banquet at the Hotel Utah, about 40 members were present.

Every member has been looking forward to April 26, which was the date set for the "Formal" and now that the date is past, every member has been talking about the wonderful time they had.

Brother Stratford, the retiring Head Master is a man whom Sigma Chapter is proud of. He carried us through the past year with wonderful success and to our new head master "Walt", we wish the hearty cooperation that Brother "Con" has enjoyed so that he may carry on the ideals and principles that Delta Sigma Pi stands for.

VICTOR P. AHLSTROM, Scribe.

TAU CHAPTER, McGill University

SUFFERIN' CATS! This marked the close of another year in the life of Tau Chapter and it hasn't been as smooth as the cat-fish's kittens either. Luckily, we find ourselves rounding the last shoal and are making straight for port.

We believe that we are due for the after-calm of a big storm and are anticipating next year's activities with the enthusiasm of novices steadied by the influence of much experience.

Our year closes with fourteen active brothers which greatly exceeds last year's number. In our three initiations during the year, we admitted nine men who are all well able and ready to carry the colors of Delta Sigma Pi sky high.

One of our new brothers, Don Glennie, is a star hockey player on Senior ice and is making a good name for himself.

Head Master, Harry Galley, is our only graduating member but we have in quality what we lack in numbers. Harry's experience as both a class and a Commercial Society executive has been of value to the Fraternity.

Several house dances have been held during the year and it can truthfully be said, "A good (meaning to the nth. degree) time was had by all." The night of the fourteenth, the day of our last exam, is to see a last big dance of the season. Our new Master of Festivities, Brother Jack Thompson, promises us a real blow-out and judging from his past successes, we are sure of a fitting close to our school year.

It has been agreed that a new chapter house be leased in the fall and our house committee will find us a suitable home where we hope to welcome many visiting brothers next year. We took an important stride in the right direction last September when we purchased complete furnishings for the house and although it is not yet all ours, we have started an account for permanent assets.

Our Alumni, though still few in number, have given us much support without which we would have found ourselves in perplexing difficulties. It is to them that the Active Chapter must necessarily always look to for advice and support and it is for us to remember our duty when we are no longer listed among the actives. Every man owes a debt to his parents and it is his duty to pay this debt to his own children. Applying this principle to fraternity, we must remember to fulfill our obligations which do not begin with a dollar sign and end in a sigh.

Tau extends to all the new chapters installed this past session a hearty welcome into the fraternity and best wishes for their future. We congratulate our executive on securing such promising new chapters.

CHAS. P. RYAN, News Editor.

CHI CHAPTER, University of Maryland

WELL fellows, a report from Chi at this time would cover so much space I know Bro. Kerber would tire of reading it in its entirety, so I will be reasonably brief. Such have been the activities of Delta Sigs from the State of the Black-eyed Susan.

We overcame our biggest obstacle when we acquired a house. After many moons of work and disappointment our House Committee finally announced the acquisition of a three-story, nine-room house at 15 E. Lafayette Ave. This occurred during the last week of February and from that time on enthusiasm and interest have been gaining in force. What a driving power a fraternity house really is. This statement is ably substantiated by the fact that we have already paid off the last installment on our furniture. And that isn't all. Every bed, until recently, has been occupied.

Then came the "Student's Dance," of the College of Commerce on April 26th. It is interesting to note that Brothers W. L. Canton, '24, and T. R. Clemens, '26, served on the committee that put this affair across so successfully. Two of our Honorary members also attended with their wives. They were Dean M. A. Clemens and Prof. L. W. Baker.

But the big day came on April 5th when an initiation was held under the roof of our fraternity house. It was a full day for everyone. As usual, on these occasions, the entire active membership turned out. A good many Alumni members also found their way to the house that day. We were fortunate in having with us visiting brothers from Mu and Omega Chapters. In consequence of this initiation, I take this means of acquainting you with the names of the seven men who will consider April 5, 1924, as their second birthday, throughout their natural life. They are: Brothers Sebastien Oden'hal, O. W. Corkran, J. R. Medford, S. B. Russell, J. S. Ditch, N. H. Yates and H. E. Jackson.

The customary banquet that followed the initiation, was held on the roof of the Hotel Chateau. Brother Oden'hal was unanimously elected to fill the vacant office of K. P. R. and we believe he is capable of doing all he said. Brother Oden'hal already is a member of Kappa Alpha fraternity.

On May 6th, Chi Chapter held its annual election of officers. There was competition aplenty, but when the smoke of the battle cleared away, we found the destinies of good old Chi in the able hands of the following men. Head Master, Bro. John L. McKewen; Senior Warden, Bro. John Henry Feltham; Treasurer, Bro. T. R. Clemens; Scribe, Bro. Edward F. Wieland; Historian, Bro. Nimrod H. Yates. We feel justly proud of these men and have pledged our whole support to their administration during the year 1924-25.

At a special meeting called directly after this election, Bro. A. W. Gray was elected as the delagate from Chi Chapter to attend the Congress in New York this September.

In closing I can not refrain from using a thought of my worthy predecessor and that is—auf Wiedersehen.

ROY VON BRIESEN, Scribe.

PSI CHAPTER, University of Wisconsin

ANOTHER school year is drawing to a successful close for Psi Chapter. Our Chapter roll now includes 79 members, of which 31 are active members. At the last initiation on March 23, held in the chapter house, eight new members were initiated into Delta Sigma Pi:

Horace F. Clark, Madison, Wis.	Arnold E. Bopf, Wausau, Wis.
John W. Kroehnke, Chilton, Wis.	Doyle D. Baker, Mentone, Ind.
Ira M. Johnson, Wautoma, Wis.	Clarence D. D'Aoust, Saxon, Wis.
W. J. Lauson, New Holstein, Wis.	Harry M. Schuck, Slinger, Wis.

During the past semester two smokers were held at which a large number of commerce school students were guests of Psi. We have three neophytes now, and hope to have seven more in time for the second initiation this semester, which will take place the last week in May.

Psi Chapter is looking for a new home for next year, and will either buy, or build one. The present chapter house was sold several weeks ago. Plans for the new home are not yet completed, but judging from the reports of the committee, it will rank with the best on the campus.

We are proud to announce the election of Bro. Schujahn to Phi Beta Kappa, scholastic honorary society, and Bro. Alinder to Beta Gamma Sigma, honorary commerce fraternity.

Psi's leadership in school activities is evidenced by the fact that we have men in practically every line of activity on the campus. Bro. Payne is president of the Commerce Club, Bro. Jandrey, Secretary, and Bro. Wheeler, Sergeant-at-Arms. Bro. Hass is president of the Commerce Advisory Commission, Bro. Alinder, Secretary, and Bro. Hefty, Sergeant-at-Arms. Bro.

Schujahn is president of Beta Gamma Sigma. On the Octopus, the campus humor magazine, Bro. Fronk is Business Manager, Bro. Alinder, Circulation Manager, and Bro. Bopf, Assistant Circulation Manager. The editorship of the Commerce Magazine is ably handled by Bro. Schujahn, with Bros. Alinder and Jandrey, Association editors, Bro. Hass as accountant and Bro. Payne, collection manager.

The following chapter officers were elected at the recent election for next semester: Head Master, Firman H. Hass; Chancellor, Gilbert B. Hoffman; Treasurer, Elmer C. Giessel; Scribe, Clarence D. D'Aoust; Senior Warden, Henry Alinder. Bro. Wilbert has been appointed House Manager.

Bro. Hass has been elected to represent Psi Chapter at the 1924 Congress of Chapters to be held in September.

We have eighteen men graduating this year from Commerce. They are Bros. Peterson, Wiley, Payne, Kober, Galby, Dugan, Fronk, McGlasson, Miller, Reyer, Schujahn, Wheeler, Williams, Swenholt, Jandrey, Hawkinson, Krebs, and Johnson. They all have taken a prominent part in Commerce activities, and their leadership will be missed next year. We know they will continue to be leaders in the commercial world as they have been on the campus, and although we hate to see them leave us, we wish them every success in their work. Most of them have already accepted positions.

The 24th Anniversary of the founding of the Course in Commerce at the University of Wisconsin was celebrated by a 6 o'clock banquet in Lathrop parlors. Mr. F. W. Claussen of the Van Brunt Mfg. Co., and former president of the Wisconsin Manufacturers Association was the principal speaker. Bro. Payne, who had entire charge of the banquet, is to be congratulated for securing such an able speaker as Mr. Claussen.

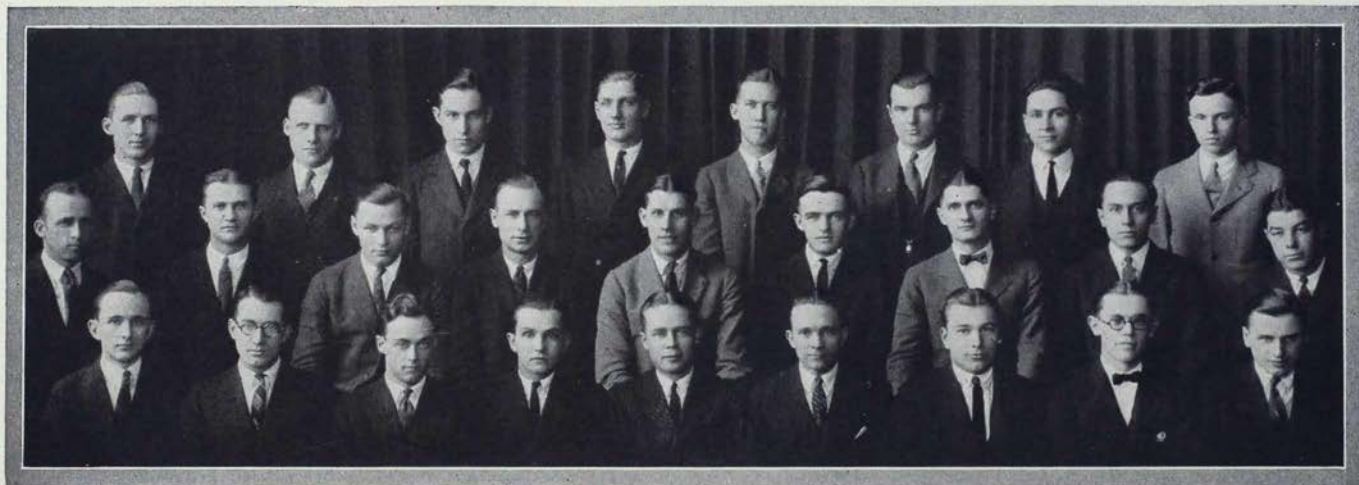
The Annual Spring Formal Dinner-Dance was held at the Park Hotel, Friday, May 9. Bro. Schuck, our new social chairman succeeded in arranging a party, which in attendance and decorations, was one of the best ever put on by the chapter. The Elizabethan room was prettily decorated with Japanese lanterns and lattice work.

We have an exceptionally good baseball team this year in the Inter-Fraternity League. Bro. Wilbert is captain and pitcher. So far we have not lost a game, defeating Delta Pi Epsilon 6 to 4, Sigma Chi 5 to 3, and Kappa Sigma 5 to 4. We hope to win the cup this year at the rate the team is travelling.

We extend an invitation to all Delta Sigs who may be in this vicinity to push the button at Psi Chapter for we are more than pleased to entertain our brothers from other chapters.

Best o' luck to the Delta Sigs of all chapters who are stepping out into the world of business at the close of the present school year, and "so long" to those who will be back to make the year 1924-25 even greater than the last has been.

CLARENCE DAOUST, Scribe.



MEMBERS OF PSI CHAPTER, UNIVERSITY OF WISCONSIN

Top Row (left to right): Galby, Grunitz, Jandrey, Hawkinson, Alinder, Schujahn, Williams, Rentschler. Second Row: Krebs, Hefty, Reyer, Hoffman, Payne, Dugan, Fronk, Kober, Miller. Bottom Row: McGlasson, Wheeler, Peterson, Wilbert, Rusterholtz, Wiley, Giessel, Ragatz, Hass

OMEGA, Temple University



A. B. BACKENSTO
HEAD MASTER, OMEGA

THE close of the present semester also marks the close of what Omega brothers think a very successful year. Throughout the school year the Delta Sigs were taking an active part in all school activities as well as fraternity affairs.

The "Omegazine" made its appearance during the first semester and since that time it has appeared as often as announced in the first issue.

Two initiations were held, one each semester. The first initiation was held November 24, when fifteen men were instructed into the mysteries of Delta Sigma Pi. The following men emerged as full-fledged Delta Sigs: George S. Applegate, Sterling Atkinson, Oliver DeLisle, Walter Gackenbach, William L. Kemner, I. Paul Mauer, Harry Pitts, Kenneth Ralston,

James Rupp, Clyde F. Smith, Harold Stevens, John H. Shain, William Smethurst, Alfred Thompson, Clarence Wingert.

A big meeting was held on March 23, when the little triangle was placed on the prospective Delta Sigs. After the pledging ceremony the pledges were given instructions by the those who had gone before. The second semester initiation was held, April 26. All the neophytes passed successfully and by 6 o'clock twelve men were hailed as Brothers. They are: Charles Bowman, Harold Clopp, William Deakyn, Charles Forney, Harry Hartman, Harold Hyde, A. H. Miller, Cecil Miller, Clyde Probert, Harold Price, Russell Ridgway, Robert Williams.

The big event of the year happened on May 1 when Omega opened a house at 2011 North Broad Street, within two blocks of the University on the main thoroughfare. We have a splendid house with accommodations for more than twenty-five men. Real spirit is shown by the boys when we consider the sacrifices they are making.

The men who have been especially active and will be awarded keys are Brothers Kissinger, Wingert, and Mohr for services on the "Temple University Weekly" staff. Brothers Canedy, Kissinger, McDowell, and Wingert will receive gold keys for services on the "Templar" staff. Brother Applegate won his "T" in basketball. The Senior class is piloted by Brother Dougherty. Brother Benninger is president of the School of Commerce Sophomore class. Brother Probert is treasurer of the Freshman class.

The Commerce Club had a big year. Brother Kissinger, President; Brother Canedy, Vice-president; Brother Gilbert, Secretary; Brother Homan, Treasurer.

We are looking forward to the Congress of Chapters to be held in New York next September. Omega will send a large delegation. Do not forget to visit us, either before or after the convention. Will see you in New York.

A. B. BACKENSTO, Head Master.

ALPHA-BETA CHAPTER, University of Missouri

ALPHA BETA CHAPTER has been growing since the first of the year. We have established a house fund and are adding to this fund regularly, in a few years we hope to have a home of our own to which we will be proud to welcome visiting brothers.

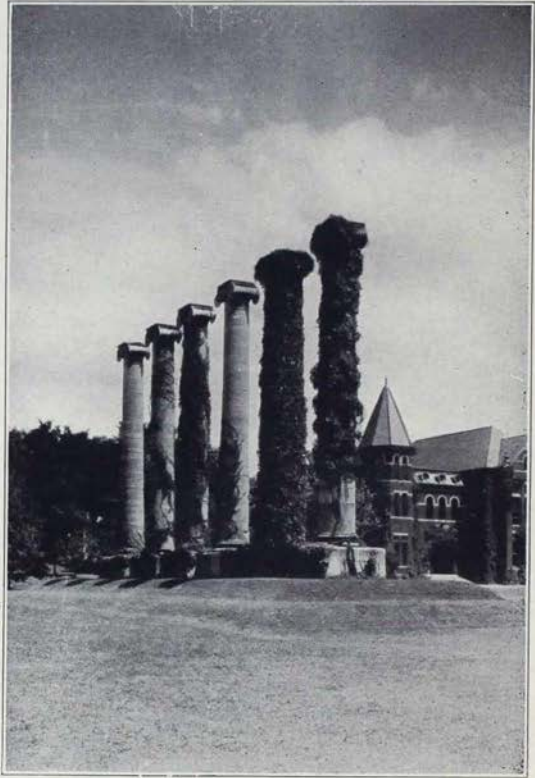
On March 24, we celebrated our first birthday with a banquet. It was a regular one, too. We decided to make it an annual affair and named it Founders' Day Banquet.

May 11, we held initiation for four men, E. M. Sabl, C. E. Van Lear, I. C. McGee and J. C. Whitener, we are proud to call these men brothers and know they will do us much good.

Our election of officers for the first semester of 1924-25 was held May 13th at which time the following were elected:

Head Master, J. R. Julien; Scribe, G. H. Mueller; Treasurer, G. H. Mulligan; Senior Warden, L. W. Dillman; Junior Warden, W. R. Hancock; Historian, J. C. Whitener; Master of Ceremonies, E. M. Solel; Master of Festivities, J. G. Jordan; Alpha Questor, J. C. McGee; Beta Questor, C. E. Van Lear.

J. R. JULIEN, Head Master.



THE COLUMNS AND COMMERCE BUILDING
UNIVERSITY OF MISSOURI

ALPHA-GAMMA CHAPTER, Pennsylvania State College

ALPHA GAMMA'S first year as an active chapter of Delta Sigma Pi has been marked by steadily increasing interest and activity in all matters related to the fraternity.

Our first initiation went off with a bang on March 23rd, and the banquet and speeches which followed were helpful in stimulating our chapter spirit and promoting more intimate relations between the brothers.

The fourteen initiates, to whom a large share of next year's responsibilities will fall, are a real live bunch, holding prominent positions in all phases of campus activities: athletic, literary, dramatic and musical.

Ten brothers will receive their diplomas on June 10, but with the new men as a nucleus for next fall Alpha Gamma's outlook for a successful year appears very bright.

Election of officers took place on May 15. We are proud to announce the following results: Head Master, B. F. Gotwals; Senior Warden, J. D. McLearn; Master of Ceremonies, J. C. Glow; Treasurer, V. O. Stanford; Scribe, E. G. Saylor; Historian, F. S. Sayers.

We are looking forward to the reports from the New York Convention in September. Brother McLearn has been selected as our delegate.

Alpha Gamma extends her best wishes to all the chapters, both old and new, for a happy and prosperous summer vacation.

W. B. CUTTING.

ALPHA-EPSILON, University of Minnesota

SINCE Alpha-Epsilon's installation on March 8, there have been many details to work out. We now have our room at 1300 5th St., S. E., furnished, but not paid for. Next year the chapter will occupy an apartment which will give us larger quarters.

May 14 marked our first social event. An informal dance was given at the Tamarack Lodge at which all the brothers were present including the alumni of the Twin Cities and a few pledges. Every one declared the party a success.

We now have nine pledges and hope to increase the number to ten to fill the vacancies in our ranks left by our graduating seniors.

Numerous smokers have been held and most of our fall rushing of men who will be juniors next fall has been completed. We plan to close the year with a Thursday noon luncheon, at which time, Dean Dowrie, of the Business School, will be our guest.

Our annual election of officers for the year 1924-25 took place May 13. The following were elected: Chester Stone, Head Master; Carl A. Meldahl, Master of Ceremonies; LeRoy Wolff, Master of Festivities; Bryan Smith, Senior Warden; Chester Teich, Junior Warden; Sumner Whitney, Treasurer; William Peterson, Scribe; Merwin Steffens, Historian; Caryle Thykeson, Marshall; Wilmer Ripley, Alpha-Epsilon, News Editor.

Though a new chapter, we plan to send two or three men to the Congress of Chapters at New York in the fall to help us increase the Delta Sigma Pi spirit, and help work out its problems. Yours for a big convention!

C. G. PATTON.

ALUMNI NOTES

Anthony Oates (Iota) employed with the Standard Oil Co. of Kansas City.

Ralph Morrison (Iota) is Director of Athletics and Physical Education in Petaluma Schools, Petaluma, Calif.

Robert LaRue (Iota) is assistant cashier of The First National Bank of Columbus, Kans.

M. R. Tate (Iota) is secretary and treasurer of the May-Plan Corporation of the Fidelity Trust Co., Kansas City, Mo.

Dudley Wyandt (Iota) is in the insurance and loan business, Abilene, Kans.

Lloyd C. Knabe (Chi) is on the staff of Haskins & Sells.

Earl R. Hughes (Chi) is working for the Consolidated Gas Electric Light & Power Co. of Baltimore, in the accounting department.

John Harry Garmer (Chi) is employed by the Baltimore & Ohio Railroad in the accounting department.

Leon F. Goodwin (Chi) is with the Prudential Life Insurance Co.

M. A. Robinson (Chi) is with Baker & Hendrix, accountants. Mr. Baker is one of our Honorary Members.

Rudolph W. Gleichman (Chi) is with Haskins & Sells.

Jefferson C. Grinnalds (Chi) is the zoning expert for the city of Baltimore with headquarters at the City Hall.

R. A. Beers (Nu) has taken unto himself a wife. They are located in Los Angeles, Calif.

A. L. Grosjean (Nu) is now working for his uncle in the rice milling business. He is located at 2722 Garber St., Berkley, Calif.

Kurt Fox (Psi) is still in Wausau, where he is secretary of the Y.M.C.A. He has been made Director of the Manitowish Boys' Camp for the summer.

Wolcott (Psi) is in Cleveland working in the production-planning department of the White Motor Co.

Dave Jones (Psi) is with the Wisconsin Tax Commission.

Orvin H. Anderson (Psi) of Ernst & Ernst, Detroit, is to be married, June 16, at Lake Mills, Wis.

Leon Carry (Delta) is on the faculty of the Wauwatosa High School.

Wesley Jones (Psi) is salesman for the U. S. Gypsum Co., Sandusky, Ohio.

Jim Williams (Psi) is with the Wisconsin Telephone Co., Milwaukee, Wis.

Don Guthrie (Epsilon) is selling insurance at Davenport, Ia., with the Equitable Life of New York.

Glen "Doc" Miller (Epsilon) Captain of 1923 Iowa football team is now connected with the Butler Hdw. Co. of Waterloo, Iowa.

Fred Skinner (Epsilon) is selling insurance for the Lincoln National Co.

Gerhard Noll (Epsilon) is at present in Iowa City training for Olympic. "Jerry" competed in the all-west-all-east one mile relay races several weeks ago.

Angus Cotton (Epsilon) was in Iowa City on a visit several months ago. At present he is coaching at Chicago Heights High School.

Epsilon received a letter from Darwin M. Staley several weeks ago. He is at present connected with the Bell Telephone Co. at Omaha. Darwin did not mention his wife but we suppose she is in good health.

Lloyd Raisty (Epsilon) is now teaching in Japan in the Nagasaki High Comm'l School. Lloyd is far away from home, but we think of him a lot.

Brother Cliff Wilson (Tau) has gone back to Sault Ste Marie to work for the Spanish River Paper Company.

Brother Stanley Dustan (Tau) is now in Detroit taking a course to become a Burroughs salesman.

Brother Royden Morris (Tau) is working for Merril, Lynch Co. in New York.

Brother Hugh Kersley has moved to Los Angeles, California.

Brother Clayton Elderkin (Tau) has left the Dominion Cannery and has gone to his father's ranch in Alberta.

WHO'S WHO IN DELTA SIGMA PI

EVERY Delta Sig around the environs of Chicago knows "Bert" Brumm, erstwhile Business Manager of THE DELTASIG, star south-paw pitcher of the Beta Chapter baseball team, and ladies' man of the highest calibre. "Bert" is one of the hardest and most loyal workers on the Beta roll. Initiated June 5, 1920, at the close of his freshman year at Northwestern, he stepped right in and has been playing "big-time" ever since. For two years he had the thankless job of Editor, printer's devil and mailing clerk of the Beta News, the weekly publication of Beta Chapter, and he edited and mailed the Beta News, regularly, without interruption, to the large mailing list Beta has. He was Louie Kerber's right-hand man on Northwestern Commerce a couple of years ago, and last year was Editor-in-Chief. As Beta Chapter has a policy that no member can hold down two big jobs in the School at one and the same time, so that there will be no need of fear but what every job will be taken care of successfully, "Bert" was not permitted to hold office in the chapter the past year. He was inducted in service for the national organization, however, and has compiled and published our last two Annual Pocket Directories, both excellent pieces of work.

The coming year, "Bert" will be a Senior, so he has been honored by being selected as Head Master of Beta; also as one of the vice-presidents of the Commerce Club of Northwestern University. "Bert" has never failed the fraternity nor Beta Chapter in any of its undertakings. Giving unflinchingly of his time, day and night, whether any honor was connected with it or not, we hope there will be many more "Bert Brumms" in the ranks of Delta Sigma Pi. In business he is associated with H. O. Berger & Co., Chicago, in the Sales Department.



B. C. BRUMM

H. G. WRIGHT.

*The International Fraternity of***DELTA SIGMA PI**

A Professional Commerce Fraternity

Founded November 7, 1907

at New York University

"A fraternity organized to foster the study of business in universities; to encourage scholarship and the association of students for their mutual advancement by research and practice; to promote closer affiliation between the commercial world and students of commerce, and to further a high standard of commercial ethics and culture and the civic and commercial welfare of the community."

—The Preamble to the Constitution of the Fraternity.

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Arrange Your Plans Now to Attend the
CONGRESS of CHAPTERS
of
Delta Sigma Pi

to be held at Alpha Chapter

NEW YORK CITY

FRIDAY : SATURDAY : SUNDAY
September 12, 13 and 14, 1924

PROGRAM

<i>Friday,</i> <i>September 12th</i>	{	9:30	Convention convenes
		12:30	Luncheon by Alpha Chapter
		2:00	Business session resumed
		8:00	Theatre party and Dancing party
<i>Saturday,</i> <i>September 13th</i>	{	9:30	Business session resumed
		1:00	Luncheon by New York Alumni Club
		2:30	Business session resumed
		5:00	Model initiation
		7:00	Banquet by Alpha Chapter
10:00	Tour of New York's night life		
<i>Sunday,</i> <i>September 14th</i>	{	11:00	Sightseeing trip around New York and other features, to be announced the day before

All arrangements for the delegates will be handled through the office of the President at Chicago.

All arrangements for visiting brothers who are not delegates will be handled through Brother J. F. McManus, Chairman, 51 W. 11th St., New York, N. Y. Special railroad rates will be in effect from many points.