

uniforms and equipment, and the cost of maintaining it is far greater than for officers stationed at Washington and departmental headquarters.

The original cost for second lieutenants' uniform equipment according to the table below which is compiled from official orders will be \$667.11. At least half of this must be renewed every year, which would give a total of about \$1,000 for this expense of an officer during the first year of his service. By this a second lieutenant would have remaining about \$700 to support himself and family.

Estimates of minimum cost of officers' equipment, as required by Sec. IV, "Regulations for the Uniform of the United States Army" (Special Regulations No. 41) and "Information as to Uniform and Equipment for Officers in France." Hdqrs. A. E. F. Nov. 16, 1917.

DISMOUNTED OFFICERS

Overcoat.....	\$ 50.00
Service cap.....	4.00
Service hat.....	6.00
Leather leggings, 2 pairs at \$12.00.....	24.00
Spiral puttees, 1 pair.....	5.00
Woolen uniforms, 3 at \$45.00.....	135.00
O. D. shirts, 4 at \$5.00.....	20.00
Sheepskin lined short coat.....	10.00
Rain coat, detachable fleece lining.....	60.00
Shoes, 2 pair at \$8.00.....	16.00
Shoes, 1 pair heavy marching.....	12.50
Trench boots.....	20.00
Rubber boots.....	7.50
Arctics, 1 pair.....	3.50

Leather vest.....	10.00
Knitted toque.....	2.50
Blankets, 4 at \$10.00.....	40.00
Comfortable.....	5.00
Gloves, leather, 1 pair.....	3.00
Gloves, wool.....	1.50
Cot.....	5.50
Mattress.....	8.00
Bucket, canvas.....	1.50
Basin, canvas.....	1.00
Camp chair.....	2.00
Flash light.....	1.25
Tub, canvas.....	10.50
Belt, Sam Brown.....	8.75
Bedding and clothing roll.....	20.00
Field glasses.....	39.00
Watch, luminous dial.....	25.00
Compass, luminous dial.....	5.00
Canteen, with strap.....	1.19
First aid packet and pouch.....	.16
Fork.....	.07
Haversack and pack carrier.....	3.62
Knife.....	.12
Meat can.....	.48
Spoon.....	.07
Lamp or lantern for oil or gasoline.....	3.00
Military books and publications.....	25.00
Trunk locker.....	17.20
Mat case.....	12.80
Woolen underclothes and socks.....	30.00
Knife.....	2.00
Cuffs, linen, 6.....	1.50
Cup, 1.....	.90
Fountain pen.....	2.50
Moccasins.....	3.50
Total.....	\$667.11

HOW TO DOUBLE STRENGTH OF THE LEAGUE

JUST A LITTLE missionary work on the part of every member will double the strength of the Army League. This is not only of vital importance at this time on account of extending the influence of the League, but will assist in providing the funds for a more aggressive campaign of education which the Executive Council has planned. The League has no other income aside from the dues and contributions of its members. Do your bit by passing the attached membership application to your neighbors.

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COMMUTATION

[Scenario of an unfinished drama in four acts.]

DRAMATIS PERSONNAE.

Public Opinion, an omnipotent sovereign.
Congress, a minister of public opinion.
War Department, An unnatural father.
Treasury Department, a brother of War Department.
Regular Army, eldest son of War Department.
National Guard, National Army, Reserve Corps,
younger brothers of Regular Army.

SCENE—THE UNITED STATES.

ACT I.

Public Opinion, desirous of being just to all his subjects and observing the neglected condition of Regular Army, causes Congress to enact the following laws:

"At all posts and stations where there are public quarters belonging to the United States, officers may be furnished with quarters in kind in such public quarters, and not elsewhere, by the Quartermaster's Department, assigning to the officers of each grade respectively, such number of rooms as is stated in the following table, namely: second lieutenants, two rooms; first lieutenants, three rooms; captains, four rooms; majors, five rooms; lieutenant-colonels, six rooms; colonels, seven rooms; brigadier-generals, eight rooms; major-generals, nine rooms; lieutenant-generals, ten rooms." (34 U. S. Statute 1168.)

"At all places where there are no public quarters available, commutation for the authorized allowance therefor shall be paid to commissioned officers, and members of the Nurse Corps, at the rate of twelve dollars per room per month." (38 U. S. Statute 1069.)

"Hereafter officers temporarily absent on duty in the field shall not lose their right to quarters or commutation therefor at their permanent station while so temporarily absent." (Act of Feb. 27, 1893, 27 U. S. Statute 480.)

ACT II.

For many years Regular Army lives secure in the belief that the generosity of Public Opinion has assured him and his family a decent living by supplementing his relatively small pay with an allowance which is the equivalent of pay. His belief that this allowance is an integral part of his real income is confirmed by the decision of Treasury Department that

"commutation of quarters are subject to taxation and shall be returned as income," and "when quarters are furnished in kind of a less number of rooms than the number allowed by law the money equivalent only of the number of rooms actually assigned shall be returned as income. When quarters are furnished in kind of a greater number of rooms than the number allowed by law, it is to be assumed that the excess number is assigned for the convenience of the government and the money equivalent only of the number of rooms allowed by law shall be returned as income." (Treasury Decision 2090, December 14, 1914.)

Regular Army's belief that Congress intended the term "public quarters" to be construed as "permanent quarters" suitable for occupancy by his family is confirmed by the decision of Treasury Department that "the money value of tent or other temporary shelter when serving in the field shall not be considered as income." (Letter of Dec. 8, 1914, from Deputy Commissioner of Internal Revenue to Major James Canby, Q. M. C.)

I. e., if officers are not furnished with quarters in kind or commutation therefor their taxable income is reduced by a definite amount, viz., the amount of commutation which the law authorizes.