Your Neighbor is Interested in Tax Relief too. Therefore After Reading Please Pass this Paper Along

To .... See Page........... From..

THE BULLETIN

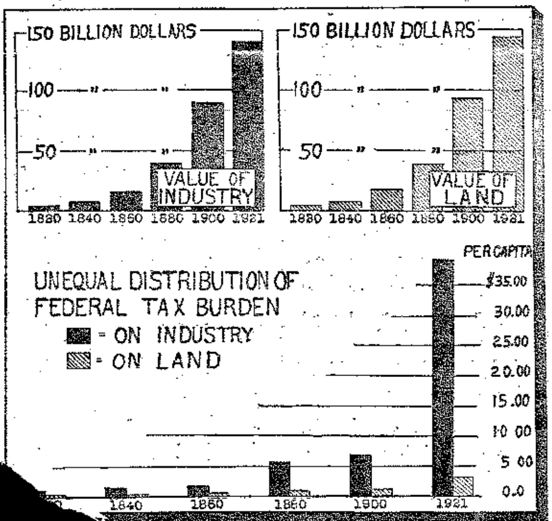
OF THE COMMITTEE OF MANUFACTURERS AND MERCHANTS ON FEDERAL TAXATION (Inc.)

VOL. II. CHICAGO, NOVEMBER 1922. No. 1.

INEQUALITY GONE MAD!

FEDERAL TAX HISTORY FOR 100 YEARS

(Estimated from U. S. Census and Treasury Reports.)



CONGRESS TO TAKE UP SHIP SUBSIDY

Congress, it is announced, will convene in extra session on November 20th to take up ship subsidy legislation.

The feeling is still strong that it will be impossible to get through any subsidy bill because of the pronounced opposition manifested in various sections of the country. Nevertheless the chief executive wants congress to go on record in legislation which he feels must be enacted if America is to maintain a merchant marine.

TAX RECEIPTS SHOW BIG DECLINE

...ton, D. C., Oct. 31.—...sed government tax re-...pts for September showed a decrease of more than $276,000,000 as compared with the same month last year, the internal revenue bureau announced today. For the month of September the total receipts from taxes were $354,284,246, as against $630,755,713 for the same month a year ago. For the three months ended with September, tax receipts amounting to $600,746,974, reflected a decrease of over $366,000,000 as compared with the same period of 1921. Receipts from income and profits taxes, declining by $241,000,000, showed the greatest decrease for the month, the total for September, which included the third installment, amounting to $276,000,000 as against $517,000,000 for September last year.

SAYS WORLD RUSHING INTO BANKRUPTCY

Paish Appeals to Business Men to Avert Catastrophe

New York, Oct. 25.—Insistence by the people of all nations that statesmen change their political and economic policies is the only means of averting an approaching world catastrophe, Sir George Paish, English economist and former adviser to the British treasury, said tonight in an address prepared for the 13th annual convention of the American Manufacturers Export association.

"The statesmen of all nations," he declared, "are engaged in a common effort to prevent the nations from meeting their obligations to each other and thus reducing the whole world to bankruptcy. Already the policy of the statesmen of Europe is fast bringing the strongest nations to ruin and before long the statesmen of the other nations, if permitted to do so, will bring their countries into a similar condition.

"It is therefore of the greatest possible moment that the business men and peoples of all nations should seek to understand and to realize the disastrous consequences that must ensue from the present policies of those responsible for national and international affairs and should insist upon such changes of policy that will avert the catastrophe towards which the entire w...ld is now moving, with ever increasing rapidity."

Sir George charged that the United States was contributing to

(Turn to page 3)

TAX REVISION NOT YET, BUT SOON

By GRAFTON WILCOX.

(Special to the Chicago Daily Tribune)

Washington, D. C., October 22.—Legislation materially changing the present revenue law is unlikely at the coming session of Congress although recommendations along this line will be incorporated in the annual report of the Secretary of the Treasury Mellon, to be made public early in December.

The feeling among Republican leaders is that the time is not quite ripe for pressing revenue legislation. Some changes are considered desirable in the present law, which was placed on the statute books in November, 1921, but it is the consensus that from a practical standpoint it would be unwise to attempt anything of a comprehensive nature at this time.

Any recommendation toward a general tax on a broad class of articles or transactions is not likely to meet with immediate favor in Congress. While such a tax might not necessarily take the nature of a general sales tax, there is strong opposition to anything resembling such a tax.

Federal Deficit, 1923—$672,433,231

By S. P. Gilbert, Jr.,
Under-Secretary of the Treasury.

(Reprinted from "The Nation's Business," for October.)

(On Budget Basis, Revised)

RECEIPTS		
Customs		$ 375,000,000
Internal revenue:		
Income and profits taxes	$1,300,000,000	
Miscellaneous internal revenue	900,000,000	2,200,000,000
Miscellaneous revenue:		
Sales of public lands	$ 1,500,000	
Federal Reserve Bank franchise tax receipts	10,000,000	
Interest on foreign obligations	225,000,000	
Repayments of foreign obligations	31,300,000	
Sale of surplus war supplies	60,000,000	
Panama Canal	12,315,000	
Other miscellaneous	183,710,311	523,825,311
Total receipts		$3,098,825,311
EXPENDITURES		
Ordinary expenditures not subject to Executive control:		
Legislative		$ 13,643,626
Ordinary expenditures for operation of the routine business of government generally subject to Executive control:		
Executive office	$ 334,645	
State Department	16,207,193	
Treasury Department	132,356,986	
War Department, exclusive of Panama Canal	305,236,200	
Panama Canal	7,147,673	
Navy Department	343,706,000	
Interior Department proper	42,911,429	
Indian Service	32,487,682	
Department of Agriculture, exclusive of "Good Roads"	60,028,100	
Department of Commerce	19,200,960	
Department of Labor	7,192,558	
Department of Justice	4,834,450	
Judicial	14,879,881	
Independent offices:		
United States Veterans' Bureau	532,168,160	
Shipping Board and Emergency Fleet Corporation	137,091,765	
Federal Board for Vocational Education	5,711,042	
All other	16,825,989	
District of Columbia	28,008,012	1,708,268,135
Deficiencies in postal revenue		36,004,566
Operations in special funds:		
Railroad administration and transportation act	$ 284,453,847	
War Finance Corporation	(a) 100,000,000	184,453,847
Expenditures not subject to modification by Executive control:		
Customs and internal revenue refunds	52,062,195	
Pensions	271,850,000	
Good roads	125,684,000	
Increase of compensation	38,735,173	489,231,368
Reduction in principal of public debt, chargeable to ordinary receipts:		
Sinking fund	284,000,000	
Purchase of Liberty bonds from foreign repayments	31,300,000	
Redemption of bonds and notes from estate taxes	5,000,000	
Redemption of securities from Federal Reserve Bank franchise tax receipts	10,000,000	330,300,000
Investment of trust funds:		
Government life insurance fund	26,162,000	
Civil Service retirement fund and District of Columbia teachers' retirement fund	8,200,000	34,362,000
Interest on the public debt		975,000,000
Total expenditures chargeable to ordinary receipts		$3,771,258,542
EXCESS of expenditures		$ 672,433,231

(a) Excess of credits, deduct.

Don't Fail to Read the Last Page

THE BULLETIN

of the Committee of Manufacturers and Merchants on Federal Taxation (Inc.)

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In the Interest of Better Tax Laws
by the
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Vol. II. NOVEMBER 1922. No. 1.

Our "Prosperity Taxation" Program

Introduced into the House of Representatives June 2, 1921, by Hon. Oscar E. Keller of Minnesota.

Congressional Bill No. 6767

This bill repeals all existing sales and commodity taxes except those on tobacco, distilled spirits, oleomargarine, habit forming drugs and products of child labor. The bill also repeals the present tax on the incomes of corporations.

Congressional Bill No. 6769

This bill amends the income tax law so as to distinguish between "earned" and "unearned" income. The tax on "unearned" incomes together with the super-taxes is retained, but the tax on "earned" incomes is cut in two. All salaries, wages, etc., together with all profits derived from businesses personally conducted or in partnership are classed as "earned" incomes.

Congressional Bill No. 6768

This bill amends the inheritance tax. Beginning with estates of $20,000 to $35,000 there is a tax of one per cent; $35,000 to $50,000 two per cent; $50,000 to $100,000 four per cent; $150,000 to $250,000 six per cent, and so on until the point of $100,000,000 is reached after which the tax is about 75% of the entire estate. [Note: This bill is now being amended and the rates reduced to a maximum of 50% instead of 75%]

Congressional Bill No. 6773

This bill provides for a federal tax of one per cent on the privilege of holding lands and natural resources worth over $10,000, after deducting the value of all buildings, personal property and improvements. In the case of farms, cost of clearing, draining, plowing and cultivation, together with soil fertility are classed as improvement values. This bill will exempt over 98% of all actual farmers. It also exempts standing timber from taxation whether naturally or artificially grown.

This bill aims to relieve business, industry and agriculture by taxing monopoly holders of vacant natural resources, valuable "sites" in cities and the holding of land in general out of use. The revenue raised under this bill will be about one billion dollars annually.

This revenue program would relieve producing business of about $1,250,000 annually, and the people of from three to five times this amount in inflated living costs.

"TAXATION STILL TOO OPPRESSIVE"—TRIBUNE

There is nothing surprising in the facts reported by the federal internal revenue bureau in connection with the income tax receipts for 1920. It was known, of course, that the taxable income of corporations and individuals registered a heavy decline for that twelve months. The actual decrease was $1,500,000,000 for corporations and $194,500,000 for individuals.

The report for last year will disclose further losses. Confiscatory excess-profit taxes, like high rates of taxation on individual and corporate incomes generally, may yield abundant revenue during periods of inflation and artificial prosperity, but economic laws sooner or later re-assert themselves. Unduly heavy taxation cripples industry, diverts capital to tax-exempt investments and in various other ways tends to dry up supposed sources of governmental income.

Diminished revenue from income taxes accounts in part for the deficiency of $670,000,000 which the federal treasury faces in the present fiscal year. This, however, additional economies by the departments, with the sale of securities, ships and goods still held by the government, and sundry other shifts, are expected [illegible] reduce. Taxation is still too [illegible] pressive, too burdensome t[illegible] rican industry and c[illegible] must be reduced a[illegible] opportunity. Not only would additional taxation be "a calamity," as treasury officials recognize, but continued taxation at present rates would be detrimental and flagrantly unfair to the nation. It would amount to betrayal of trust on the part of congress.—Chicago Tribune.

A Great People!

"To-day," observes an economist, "when a man converts a wilderness into a garden we increase his taxes, but when he converts a garden into a wilderness we reduce his taxes."

Verily, we are a great people!

Toronto Business Men Seek Tax Relief

Aroused by the success of the Graded Tax Law in Pittsburgh in relieving business and industry from taxation and raising a bigger share of the revenue from the "unearned increment" of land values, the leading citizens of the large city of Toronto, Canada, are now taking steps to secure the same advantages that Pittsburgh enjoys. 15,000 voters have petitioned the City Council of Toronto to submit "The Municipal Tax Exemption Act, 1920 Amendment" to the electors qualified to vote on Money By-Laws at the coming civic election, January 1, 1923.

The petition to be voted on provides as follows:

"We, the undersigned, hereby petition the Council of the City of Toronto that, under and in accordance with the said Act as amended, there be duly submitted to the electors qualified to vote on money by-laws, at the next annual municipal election after the presentation to the Council of this petition a by-law exempting from taxation for all purposes including school purposes for the first year in which the by-law takes effect 10 per cent of the assessed value of improvements, income and business assessment, and from year to year thereafter an additional 10 per cent of such assessed value until the whole of such assessed value is so exempted from taxation."

Wake up you tax-ridden business men of the States! Shall we let Canada get all the cream?

FRANCE, WHERE ART THOU GOING?

"The public debt increase in France," says Deputy Maurice Bokanowski in his report on the pending budget, "amounts to 31,000,000,000 francs ($2,380,000,000), while in 1923 30,000,00[illegible] francs ($2,300,000,000) addit[illegible] must be borrowed, so that if th[illegible] borrowing conditions continue [illegible] the end of 1925 the French taxpayers will be paying 30,000,000,000 francs ($2,300,000,000) yearly as interest, while the normal receipts of the 1923 budget will not exceed 18,000,000,000 francs ($1,380,000,000).

Economic Blindness

The proposed state constitution for the state of Illinois to be voted on in December contains many excellent features, as compared with the old constitution, but apparently contains more bad features than good ones. Section 146 for instance—a section apparently intended to encourage reforestation of denuded lands, provides for exemption from taxation of all lands devoted to forest culture.

The Lord bless us! The only result of this provision will be to enable land speculators, coal monopolists, and other land barons who do not want either to use their land or to allow anyone else to use it, to claim tax exemption by planting a few trees on their ground.

If encouragement of forestry be the object, it could be done much more successfully, and without any attendant evils, by exempting from taxation all standing trees, whether naturally or artificially grown, but taxing the land itself according to its actual unimproved value.

That would give the fullest encouragement to reforestation where such encouragement was desirable, but would not give it where it was undesirable, such as on valuable mineral lands, vacant city lots, etc.

WORRYING ABOUT THE FLAPPER

POLITICIANS SEEN RUSHING WORLD INTO BANKRUPTCY

(Continued from page 1)

the general economic chaos by its new tariff law and by refusing to accept payment for obligations in any medium except gold.

"A creditor cannot refuse to take payment of its debts in the goods or services and therefore, the endeavor of the American government to prevent the import of goods and produce is an action which I am convinced neither they nor the American people have fully considered."

Sir George said that the man responsible for the settlement of international financial and economic problems had bungled their tasks and that it was up to the business men of the world to study the problems for themselves.

The present situation is complicated, he said, by the disappearance of the Russian market and the practical disappearance of Germany as a factor in reconstruction because of her enormous reparation debt.

"In the debtor nations," Sir George said, "I do not include Great Britain. Great Britain is still the greatest creditor nation of the world.

"The suggestion has been made with regard to Great Britain, which owes to the United States government a debt of about a thousand millions sterling, that payment should be made in the present foreign investments of Great Britain, not interallied se-ities, but in pre-war securities.

"This could be done. Great Britain could give to the United States in payment of her debt a thousand millions sterling of Canadian, Argentine, Australian, Indian, South African, or other securities, and the debt could be paid off.

"But this would not solve the problem. It would definitely deliver Great Britain from its obligations, but it would not make any essential change in the situation.

"America does not need to purchase the products of the countries in which Great Britain placed so much of her pre-war savings, any more than she needs the produce of Great Britain; indeed, she needs them less.

"It is clear that whatever method is adopted of repaying the debt of Great Britain to America, the difficulties will remain until America is willing to accept payment either in goods or services for the interest and principal due.

"It is not essential that America should buy British goods. It is, however, essential that she should buy the products of some nation; it may be rubber, or tea, or wool, or gold, or silver, or tin, or something that she requires, the purchase of which would give the seller of the goods the power to buy the goods which Great Britain would need to sell in order to make payment of the same due to America."

…E THAN AMOUNT OF TAX

"If you impose heavy taxation in order to operate a genuinely helpful government department, the return to the community from its profitable activities lessens the burden; if you impose heavy taxes in order to support a complicated system of tax collectors the effect is far worse than the amount of the tax would indicate."—Chicago Commerce.

One dollar will send the Bulletin to any address for a year.

"SHOULD BE IN HANDS OF EVERY VOTER"

The Bulletin of the Committee of Manufacturers and Merchants on Federal Taxation (Chicago) for September should be in the hands of every voter. In it is a graphic article by J. H. McGill on how Pittsburgh met the depradations of land speculators and relieved business by a sane system of taxation. Mr. McGill's lucid account is supported by many testimonials of Pittsburgh business firms that have been gathered by the Bulletin.—"Tax Facts," Los Angeles, Calif.

We'll Say It's "Worth Listening To"

'It's easy," declares THE INDUSTRIAL DIGEST of New rk (October 14) "to say that taxes on industry are too high. hey certainly are. But it's not so easy to devise a means of bringing them down. Therefore it is worth while to listen to anyone who has an idea on this subject.

A group of business men, with headquarters in Chicago, have some definite ideas. They have formed an organization called the Committee of Manufacturers and Merchants on Federal Taxation (Inc.) which publishes a little newspaper called THE BULLETIN, in which the committee's ideas are expounded.

Briefly, the committee's view of taxation is this: Income taxes, commodity taxes, personal property taxes and the present form of realty taxes are wrong in principle, because they are levied on persons who produce wealth; and the more wealth the tax payer produces the more he has to pay. We should substitute for these levies a tax upon the value of unimproved land, not a tax on the productiveness of land, but on the value that accrues to land because of the natural resources it contained, or because of the improvements which have been made on the surrounding land. For instance, land which is valuable because it is believed to contain oil would be heavily taxed; and justly so (the committee thinks) because its value is not due to the labor or investment of its owners, and does not depend upon its productivity.

The committee does more than announce these principles. It has a program for starting to put its ideas into effect. This program is embodied in four bills, which were introduced into the House of Representatives June 2, 1921 by Representative Oscar E. Keller of Minnesota. . . ."

The Submerging Farmer

Annual Glutting of the Market by 2,500,000 Debt-Ridden Tenant Farmers Responsible for Low Price of Farm Products

At a meeting of the leading business men of the country in Chicago a few days ago, James R. Howard, President of the American Farm Bureau Federation stated that the conditions in the farming industry were so deplorable that "unless the situation was remedied, the farmers would soon be in a state of serfdom comparable only to that existing in Russia."

Shocking as such information is, it is not surprising. What IS surprising however is that President Howard fails to see the thing that is steadily dragging the farming class down. President Howard knows that the average farmer is poor because he "pays too much for what he buys, and gets too little for what he sells." But why—that's what puzzles him.

For his enlightenment we wish to point out that the immediate

But how can it be done? How can the tenant farmers effectively be "got rid" of? Easy enough. Simply reduce the taxes on industry, and the fruits of industry, and increase the tax upon land values and natural resources and the problem will soon take care of itself.

The effect of such a tax adjustment in the cities will be this: (1) By reducing the taxes on business and industry, there will be less "overhead" for business and industry and prices to the consumer will fall to the degree that taxes are removed. (2) Increasing the tax upon vacant lots will check speculation and encourage building, resulting in a lowering of rent, which will still further reduce the price of everything the consumer buys.

In these two ways, then, the poverty-stricken tenant farmer will, to use the words of Mr.

PUZZLE—FIND THE LOSER

(From the Chicago Daily News)

cause of it all is the renting, or tenant farmer. He is the one, who, being compelled to pay rent, interest and other debts as soon as harvest is over, must "glut" the market with his products, and by so "glutting" the market keeps the price of all farm products at their lowest point.

A hundred years ago there were no tenant farmers in this country; fifty years later there were eight hundred thousand; and now in this year of our Lord 1922 there are almost two and one-half millions! How in the face of this stupendous increase in the number of renting farmers brother Howard expects the debt-free farmer to get a decent price for his products is more than we can understand.

Laborers know that when there are plenty of jobs, wages go up; and that when there is a scarcity of jobs, wages go down. Farmers likewise know that when the market is empty of commodities, prices rise; and that when the market is choked with commodities, prices fall.

Just as the problem of the wage-worker therefore is to eliminate the jobless man and thus stop under-bidding, so the problem of the free-owning farmer must be to eliminate the impoverished tenant and thus stop "glutting." Until this is done a fair market price to that part of our farm population that own their farms and that is free of debt, is hopelessly out of the question.

Howard, be able to "pay less for what he buys."

The effect of a similar tax adjustment in the open country will be this: (1) By removing the tax upon personal property and improvements the tenant farmer's tax bill, whatever it is, will be lower. (2) Placing more taxes on the 400 million acres of vacant farm land that are now held out of use by land speculators for increase in value, will tend to lower his present rent, or will enable the tenant farmer, if he so chooses, to secure a piece of land of his own much more cheaply than today. In any event it will be far easier for the renting farmer to get a home of his own and to make himself economically independent. Becoming more independent he will no longer be compelled, in order to pay his rent and interest, to glut the market with his products as soon as the harvest is over, to the great detriment of the whole community.

This is the solution, and it is the only solution, for the deplorable condition of the farmer today. Stop the increase in the number of tenant farmers, give them a fair chance to get out of debt, and the annual glutting of the market will soon be a thing of the past. Allow the increase in tenancy to go on, and there is no power under the heavens that can prevent glutting, raise prices, or halt the steady decline of the agricultural population to the condition of the peasantry classes in Europe!

Judge—You say your wife hit you on the head with a plate. Is that so?
Prisoner—Yes, sir.
"But your head doesn't show marks of any kind."
"No, sir; but you should have seen the plate!"—Answers (London).

Professors of political economy agree on very few things. One thing, however, they do agree on. That is that a tax upon land values cannot be shifted to the tenant or consumer.

Our Next Drive On Congress—Let's Make It a Hard One!

BY OTTO CULLMAN
(Chairman, Committee of Manufacturers and Merchants on Federal Taxation.)

Next year Congress, facing a colossal deficit, will load still more taxes on business, industry and agriculture, unless—

Unless our program for lower taxes on industrial effort and higher taxes on land values and large inheritances, passes.

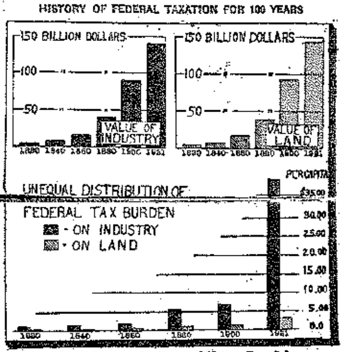
So we want to begin now to put forth greater efforts than ever before.

One of the things that we want to do this winter and spring—just one of them, mind you—is to distribute through the mails of business men, commercial associations, trade leagues and various industrial organizations, several million copies, if possible, of the triple postcard reproduced below. This post card speaks for itself. Broadcasted throughout the nation in the manner proposed it will, we believe, do more than any similar effort can do to awaken business men to the gross injustice of our present tax laws and the crying need of tax adjustment.

As the card will have to be sent out gratis we ask our friends, not only to aid us in giving it a judicious distribution, but to assist us also in meeting the additional and rather heavy expense involved in printing and mailing.

Shall Business Be Taxed To Death?

HISTORY OF FEDERAL TAXATION FOR 100 YEARS



Read—and Sign This Card!

Business Men of America:

The federal tax burden on business has reached the breaking point!

Four bills introduced by Congressman Oscar Keller offer the only source of relief. These bills purpose to reduce the federal tax burden on business enterprises 40% (about $1,250,000,000) by substituting for the existing taxes the following:

(a) An increase in the Inheritance tax; and,

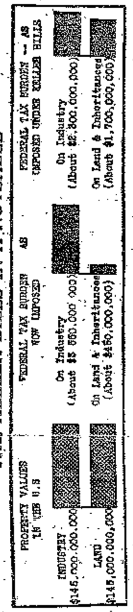
(b) A tax of 1% on the privilege of holding lands and natural resources, valued (after deducting all improvements and standing timber) over $10,000.

Are you in favor of these constructive bills? If so, kindly sign the attached card, place a 1-cent stamp thereon and return to us.

1346 Altgeld St., Chicago.

COMMITTEE OF MANUFACTURERS AND MERCHANTS ON FEDERAL TAXATION (Inc.)

THE KELLER BILLS IN A NUTSHELL



COMMITTEE OF MANUFACTURERS AND MERCHANTS ON FEDERAL TAXATION, Inc.,
1346 Altgeld St., Chicago

Gentlemen: We favor the passage of the Keller federal revenue bills to reduce the tax burden on business and industry 40% (about $1,250,000,000) and raise the same revenue by

(a) Increasing the inheritance tax; and,

(b) Placing a tax of 1% on the privilege of holding lands and natural resources valued (after deducting all improvements and standing timber) in excess of $10,000.

Name of Firm..

Street..

City and State..

Name of Individual..

What it Means to Business and Industry

(1) LOWER TAXES on Business and Industry Mean—

- *Smaller* "Overhead"
- *Lower* Cost of Production
- *Bigger* Margin of Profit
- *Greater* Volume of Trade

(2) HIGHER TAXES on Land Values Mean—

- *Less* Speculation in Land
- *Lower* Rents
- *Less* Monopoly of Natural Resources
- *Cheaper* Raw Materials

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COMMITTEE OF MANUFACTURERS AND MERCHANTS ON FEDERAL TAXATION (Inc.)
(*Representing Over 35,000 Firms.*)
1346 Altgeld St., Chicago.

Farmers, too, will gain by reducing the tax on improvements and increasing the tax on land values. Farm land values are very small.

WHERE THE LAND VALUES ARE

(From Congressman Florian Lampert's Speech: House of Representatives: July 26, 1922.)

Marshall Field store, Chicago (assessed value of land only), $11,523,474
Value of 1,000 average farms in Wisconsin, 1920 census (buildings included), $11,658,000

35 blocks in Chicago (80 acres) (value of land only), $831,583,255
Value of 20,000 average farms in Ohio, 1920 census (buildings incl'd), [illegible]

"Loop" district in Chicago (½ section) (value of land only), about $800,000,000
Value of 100,000 average farms in Michigan, 1920 census (buildings included), $791,900,000

New York City (assessed value of land only), $4,978,232,177
Value of all (156,115) farms in the six New England States, 1920 census (buildings included), $916,468,684

25 largest cities in the United States (estimated value of land only), $13,112,606,000
Value of all (3,519,301) farms in 34 States, 1920 census (buildings included), $18,740,253,781

Water powers, fishing grounds, harbors and water fronts (estimated value of land only), $1,000,000,000
Value of all (436,033) farms in Texas, 1920 census (buildings included), $3,717,799,644

Timber rights and timber lands (estimated value), $10,000,000,000
Value of all (477,213) farms and ranches in the 11 Mountain and Pacific States (buildings included), $7,533,835,616

Franchises, pipe lines, stock yards, railroad rights of way, terminals, and Government land grants (estimated value of land only), $15,000,000,000
Value of all (2,731,839) farms in 32 States, 1920 census (buildings included), $12,786,417,321

Coal, oil, iron, copper, lead, zinc, gold, silver, marble, granite, and all gas, stone, and mineral lands (estimated value of land only), $75,000,000,000
Value of all (6,448,343) farms in the United States, 1920 census (buildings included), $67,795,965,884

POST CARD

PLACE ONE CENT STAMP HERE

Committee of Manufacturers and Merchants on Federal Taxation (Inc.)

1346 Altgeld Street

CHICAGO