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DENN-GERRETSEN CO.
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NEW TAX RULING AFFECTS EMPLOYES OF MUNICIPALITIES

(Associated Press Local Wire.)

WASHINGTON, Jan. 3.—Under a new ruling of the internal revenue bureau many employees of municipalities who heretofore have regarded themselves as exempt from the federal income tax will be required to pay such a levy, not only in the future, but to cover several years past.

The ruling was announced by Revenue Commissioner Blair in a letter to Senator Shorridge, republican, California, holding that the employees of the water and electric light works at Riverside, California, must pay the federal tax.

Mr. Blair said, that although municipal employees heretofore had been regarded as exempt under the federal law, a re-examination of the statutes revealed that certain classes could not claim such exemption. The tax must be paid, he said, by persons employed by certain utilities, like street car companies, which compete with private enterprise.

The Revenue Commissioner based his ruling on a Circuit Court of Appeals decision in a proceeding by the Los Angeles Gas and Electric company against the City of Los Angeles. In that case, he contended, it is held that quasi private enterprises, competing with private organizations should be placed on similar footing before the law in regard to certain features of taxation.

Internal Revenue officials themselves are still in the dark as to how sweeping the effects of the opinion will be. They apparently expect to determine in each case as it arises whether the new principle applies and would not undertake to say in how many cities the situation might parallel that at Riverside.

If it's a saw, ax or wedge, try Powell's.

LETTERS FROM THE PEOPLE

GRANGE TAKES STAND ON CHILD LABOR AMENDMENT.

Editor News-Review: Apropos to your editorial in Tuesday's News-Review, you may be giving some people of Oregon the wrong view concerning the stand taken by the Executive Committee of the Oregon State Grange. The Executive Committee, made up of members representing every part of the state unanimously endorsed the child labor amendment, and our delegates to the National Grange session, together with the delegates from the States of Washington, Idaho and Missouri, all the amendment, being beaten on the final vote, however.

The Douglas County Pomona Grange and a large majority of the subordinate Granges of this state have endorsed the amendment. Out of the 239 Granges in Oregon I can remember but half a dozen who have adversely acted upon this question.

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Mad Maid Beholds Her Employer



MARY CASMUCK

Suddenly seized with a religious mania, Mary Casmuck, Polish servant, entered the room of George H. Davey, by whom she was employed in Plainfield, N. J., and literally beheld him with an axe as he lay asleep. She also severely hacked Mrs. Davey and her four-year-old daughter, Winifred. She fought desperately when arrested. In her room, the police found her savings of \$1,840.

and in some States one in four. One glance at the civil codes of Mississippi, North Carolina, or Georgia ought to be convincing. As Father Ryan says in the Catholic World: "Only thirteen states have statutes which are in all respects as good as the laws enacted by Congress in 1916 and 1919; nine states do not prohibit children under 14 from working in factories and stores; eleven states allow children under 16 to work from nine to eleven hours a day, while four states permit children under 16 to work at night." Read the last few lines again; that is what is meant by "child labor."

When you hear those wonderful arguments about Bolshevik origin, administrative expense, state rights, violation of parental sovereignty, remember the children working eleven hours a day and often through the night. Yours very truly, C. H. BAILEY.

Just arrived carload of Page Fence, Square Deal Fence and Monarch galvanized Red Top, Barb wire. Write us for prices. Stearns & Chenoweth, Oakland, Ore.

INVITED TO INTERNATIONAL CONVENTION IN BELGIUM

The Roseburg Chamber of Commerce has received an invitation to be represented at the third annual meeting of the International Chamber of Commerce to be held at Brussels, Belgium, June 21 to 27. The board of directors of the chamber will be very glad to issue credentials to any of our business men that will happen to be in Europe about that time, and who will attend the meeting.

Studebaker costs less per pound than butter.

The new board of directors of the Roseburg Chamber of Commerce will meet in regular session Tuesday afternoon at 4 o'clock at the chamber office on Jackson street. All members of the board are expected to be present as much work is to be done in planning the work for the coming year.

Ashby's Imported Breccol Seed is now ready for delivery, \$20 per pound. Growers should order as soon as possible. Mrs. N. C. Ashby, Apt. 6, over Rose Confectionery, Roseburg, Oregon.

KLAMATH PEOPLE ASK STATE AID IN DRAINAGE PROTEST

(Associated Press Local Wire.)

SALEM, Ore., Jan. 3.—Governor Pierce has received a letter from officers of the Klamath drainage district asking his support in their protest against the flood of the marsh lands that formerly comprised lower Klamath lake, the government's idea being to make the lake a bird preserve. The government proposes a hearing on the question.

The settlers want the land to remain open for settlement. The American Legion is vitally interested since it has been proposed to give ex-service men preference in the settlement.

The tract comprises about 60,000 acres lying both in Oregon and California. Formerly lower Klamath Lake was formed by flow of water from Klamath river through the Ady straits. In 1905, the legislatures of Oregon and California ceded the land to the government for reclamation purposes and it is now charged that the government's plan for a bird preserve is in the nature of a breach of contract.

The lake disappeared when a railroad was built across the straits, forming a dam which cut off the flow of water from the river. The government, however, forced the railroad company to put in gates, so that it is possible to reflood the area.

There is a suspicion that the power companies are back of the government move, since with the straits open in dry seasons, the water from the lake flows back into the river and kept the stream in condition for power development.

The land in the lake bed is highly productive and has grown immense crops of grain. A few years ago some of the land, because of its peculiar composition caught fire and was burned out to a considerable depth, although it is said the land is not injured to any great extent.

The district has voted bonds in the sum of \$200,000 of which \$15,000 has been certified by the state and sold. Governor Pierce will side with the settlers in the controversy, reporting the state's interests as having certified the bonds.

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CAUSE OF LABOR WILL BE HELPED BY NEW CONGRESS

ST. PETERSBURG, Fla., Jan. 3.—Contrary to general belief, the American Federation of Labor's political activity during the last presidential campaign resulted in greater prospects for legislation favorable to labor from the next congress than has been received from the present body, according to Frank Morrison, national secretary of the organization.

"The federation is partisan to principles, but non-partisan practically," he said. "It votes for its friends, irrespective of party affiliations."

"We supported La Follette and Wheeler, independent candidates for president and vice-president, respectively, because they represented more nearly the principles labor stood for than did the others."

"We supported 57 candidates for congress on the republican and 147 on the democratic ticket, with the result that the next congress will be more favorable to legislation desired by us than the present one."

"Thus our legislative program and campaign, which was conducted in the same manner as in previous years, has been a success, notwithstanding the defeat of La Follette and Wheeler."

The federation is now waging through the state bodies of the affiliation orders an intensive campaign for the ratification of the child labor enabling act, Mr. Morrison said.

"That amendment will eventually be ratified by two thirds of the states and thus prevent the exploitation of children in industry," he predicted.

"Right must and will prevail."

IN MEMORIAM

To the memory of Isaac M. Gervais, our neighbor, this article is dedicated.

Isaac Gervais have their time to fall. And flowers to wither at the north wind's breath.

And stars to set; but all Thou hast all seasons for thy own; Oh Death!

THE SILK STORE

WE keep abreast of the times. We do not show you last year's ideas and designs. You will find here whatever is novel, whatever is new and whatever is fine in silks.

"Quality and Economy" The Silk Store Silks and Satins

NEW and UNUSUAL DESIGNS

ROSEBURG, ORE. JACKSON STREET

BEST VALUES OF THE DAY

When you receive the Groceries that you order from us, everything will be exactly as you want it—in price, quality and quantity.

These are some of the Reasons Housewives like to Trade at this store.

PICKENS BROTHERS

Perkins Bldg. Phone 68

GOLD DID LITTLE DAMAGE TO OREGON POTATOES REPORT

(Associated Press Local Wire.) PORTLAND, Ore., Jan. 3.—Oregon's potato crop suffered very little from the freezing temperatures which prevailed during the past two weeks. There were a few lots, poorly protected, that were caught and suffered a total loss. Some damage was also reported around the Mount Angel and Woodburn sections, but the state as a whole was prepared for the cold snap and came through in good shape.

No accurate estimate of the damage is available at this time as every little loss has not been reported. If the damage had been severe, there would have been some definite figures out by this time. R. L. Hinger, government market reporter, believes that the loss will not amount to 10 per cent.

Oregon's potato crop this season will run less than four million bushels, according to late estimates and the crop has hardly started to move. Only a nominal amount of business has been transacted in local potatoes and prices continue to rule around \$1.25 to \$1.35 for U. S. No. 1 grade at loading point. As high as \$1.50 and \$1.75 has been realized on some fancy baskets. Selling prices along the street range around 2-a bushel for good stock.

NOTICE OF FINAL SETTLEMENT

In the County Court of the State of Oregon for Douglas County. In the matter of the estate of Joseph J. Clough, deceased. Notice is hereby given that the undersigned, executor and executor of the estate of Joseph J. Clough, deceased, have filed their final account and report of their administration of said estate, and the court has fixed Wednesday, the 24th day of January, 1925, at the hour of ten o'clock A. M. of said day, in the court room of said court at Roseburg, Douglas County, Oregon, as the time and place for hearing objections to said final account. Therefore, all persons wishing to object thereto may do so on or before said date.

LODGE DIRECTORY

Neighbors of Woodcraft, Liliac Circle No. 49—Meets on first and third Monday evenings, in K. of P. hall. Visiting neighbors invited to attend.

United Campment, No. 2, I. O. O. F.—Meets in Odd Fellows Temple on 2nd and 4th Wednesdays of each month. Visiting Patriarchs always welcome.

United Arduans—Meets in Maccaabee hall, on Cass street, on second and fourth Wednesday evenings of each month, at 8 o'clock. Visiting brethren in good standing always welcome.

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Advertisement for THE SILK STORE, featuring silk and satin products.

Advertisement for PICKENS BROTHERS, located at Perkins Bldg., Phone 68.

Advertisement for GOLD DID LITTLE DAMAGE TO OREGON POTATOES REPORT, detailing crop conditions.

Advertisement for LODGE DIRECTORY, listing various fraternal organizations.

Advertisement for PRESIDENT AND FIRST LADY ON SKIS, featuring a photograph of the President and Mrs. Coolidge.

Advertisement for FEATHERFLAKE FLOUR, highlighting its quality and taste.

Advertisement for FEATHERFLAKE FLOUR, featuring a photograph of a woman holding a plate of biscuits.

Advertisement for FEATHERFLAKE FLOUR, with the slogan 'YOU'LL BE SURPRISED'.

LYNCHING RECORD FOR 1924 IS LOW

There were 16 persons lynched in 1924, the smallest number in any year since records of lynchings have been kept, and 17 less than the number for the year 1923 and 41 less than the number for the year 1922, according to the records of the Tuskegee normal and industrial institute. Nine of the persons lynched were taken from the hands of the law, 6 from jails and 3 from officers of the law outside of jails.

There were 45 instances in which officers of the law prevented lynchings. Two women, 1 white, and 1 colored, were among those thus saved. Eight of these preventions of lynchings were in northern states and 37 in southern states. In 36 of the cases the prisoners were removed or the guards augmented or other precautions taken. In 9 other instances, armed force was used to repel the would be lynchers. In 4 instances during the year persons charged with being connected with lynchings mobs were indicted. Of the 15 persons thus before the courts only 5 were convicted. These were given jail sentences.

Of the 16 persons lynched all were negroes. Seven or less than one half of those put to death were charged with rape or attempted rape.

The offenses charged were: murder 1, rape 5, attempted rape 2, killing officer of the law 2, insulting woman 3, attacking woman 1, killing man in altercation 1, wounding man 1.

The state in which lynchings occurred, and the number in each state are as follows: Florida 5, Georgia 2, Illinois 1, Kentucky 1, Louisiana 1, Mississippi 2, Missouri 1, South Carolina 1, Tennessee 1, Texas 1.

Arundel, piano tuner. Phone 189-1.

Advertisement for VICKS VAPORUB, featuring an illustration of a woman's face.

What a joy! A full plate of hot biscuits—so white and fluffy with a golden crust. My and how good they taste—fairly melt in your mouth.

You'll enjoy your biscuits so much more if made with—

Advertisement for FEATHERFLAKE FLOUR, featuring a large illustration of a flour sack.

Only stores of quality sell FEATHERFLAKE.

"YOU'LL BE SURPRISED"

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DYNAMITERS BLAST GOLD HILL BUILDING

GOLD HILL, Ore., Jan. 3.—Gold Hill's city officials are investigating what they charge were attempts Thursday morning to dynamite the police station and the residence of City Recorder A. E. Kellogg.

The first attempt came according to Terry Talent, traffic officer and constable, shortly after Talent had returned to the police station after completing his work of rounding up New Year's celebrants. A noise attracted the constable to the rear of the station. He opened a door, he declared, and flashed his pocket light on two men. One of them, he said, he recognized. The pair fled, and Talent, after returning for his gun, gave chase. His pursuit was halted, when a terrific explosion near the station house attracted his attention. A charge of dynamite was carried away from the building, Talent believed, and was dropped by the fleeing men, the blast shattered the windows on both sides of the street.

STERLING NEARS NORMAL

NEW YORK, Jan. 5.—Sterling exchange today reached its highest post-war price, the demand rate amounting to \$4.76, within 10 cents of parity.

The rise was a reflection of an earlier advance in London, and increased interest in the talk of an early restoration of sterling to a gold basis.

SORE THROAT

Gargle with warm salt water—then apply over throat—VICKS VAPORUB

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LODGE DIRECTORY

PRESIDENT AND FIRST LADY ON SKIS



PRESIDENT ON SKIS

President and Mrs. Coolidge herewith are shown trying out the new skis presented to them by the National Ski Association through a delightful sketch called at the White House and invited the Chief Executive and the First Lady of the Land to attend the association's ski tournament at Coonton, S. D., in February. Despite the fact that there was no snow in Washington at the time, the President and Mrs. Coolidge negotiated the White House lawn in the skis while the delegation looked on and applauded.

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