

Roseburg News-Review

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HARRIS ELLSWORTH, Editor

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Col. Elton F. Tandy

THE sudden passing of Colonel Tandy was a shock to our community. It is difficult to accept the news of his death as a fact. The Colonel, erect and apparently always in the best of health, gave the impression of being as durable and lasting as the buildings over which he had authority.

It is not our privilege to ask the reason why when such things happen. They just happen and there is no appeal. But it is none the less difficult.

Colonel Tandy was a charming and gracious man. He enjoyed the sincere friendship of all who knew him for he had that quality which instantly and instinctively arouses a feeling of trust and liking.

As head of the large federal facility for veterans here, he made an enviable record for efficiency. But the record he made in his work is more than can be expressed in figures or in a written record of operation. Colonel Tandy had, and fully deserved, a reputation for kindness in his dealings as an administrator. Though properly a stickler for exact conformance to regulations, he had a way of humanizing his contacts so that there was a personal quality about working with him that eased the stern coldness of federal routine.

We know these things both from actual experience and from comments of those on the Colonel's staff. His contacts with the community leadership were always cordial and understanding. He liked this community and this valley and praised it whenever he went. He had planned to spend the years of his retirement here. This pleasure, for us as well as for him, has now been denied.

This community today mourns the passing of one of its distinguished citizens.

We Must Take Up Our Burden

FOR a great nation and a powerful people, the United States is unique in its coy reluctance to assume leadership. We have always shrunk from influencing other countries, even from carrying our fair share of the load of world adjustments.

Now the world is in the course of a tremendous upheaval. New powers and forces are seeking to dominate it, displacing those which have dominated it in the past.

We still crouch back in our corner and ask in quavering voice, "Are we fighting to insure that the British Empire shall rule the world? Will Russia dominate the world?"

It is characteristically American to those who really know the Americans, that we never ask "How about us doing a little dominating ourselves?"

Are we not, then, we 133,000,000 Americans, who first flung the torch of liberty abroad in the world, and who have kept it burning for 150 years, building the while the goodliest way of living the world has ever seen? Are we nobody, that it is not asked abroad, "Is American free democracy going to dominate the world?"

Let us break the chains of this national inferiority complex. Let us cry to the world that we are free and democratic, and proud of it; that we believe it is the best way of life; that we believe others would be wise to follow it; that we propose to fight to preserve, and if necessary to extend it; that we look any post-war world squarely in the face, confident that what we have needs odds from nobody.

Let us so make war that all

Latin America will say, yes, to totalitarianism was mighty, but free democracy was mightier still, let us cleave to it; so that China may see how to build herself in like manner; so that Russia will say, we may keep socialism, but we want a free and democratic regime with personal liberty; so that all peoples may say, the United States has GOT something there, let's go and do likewise.

Let us quit cringing and waiting; let us bear ourselves like free men, in such a way that the world may be aware of us.

Can't We Even Remodel a Ship?

THERE is an old story of pre-revolutionary Russia in Czarist days when inefficiency and riddling reigned in the land. It seems that two revolutionists, who had been protesting against all this fumbling, were caught by the Okhrana and sentenced to be hanged. But when the sentence was to be carried out, the rope broke. They picked themselves up off the ground and one murmured, "Poor Mother Russia! Here they can't even hang a man properly!"

Well! Has it come to this in the United States, which preened itself on its super-efficiency? Has it come to the point where we can't even remodel a ship at a peaceful dock in the heart of New York city without burning her to a shell?

Military reverses may come to any army, including the best. The loss of the Normandie looks very much like a piece of tumble-footed, thoughtless stupidity. We shall have little room for that kind of business in trying days to come.

Editorials on News

(Continued from page 1.)

prewar days you found new cakes in their fancy wrappers every time you came in. Now you use the same cake until you leave.

COFFEE roasting is an important industry in San Francisco. The coffee people are wondering what will happen to them when their present supply of vacuum-pack tins runs out.

Some of them are experimenting with special cans having tin only on the inside.

With both paper and tin getting scarce, packaging of foods is a problem that is receiving increasing study.

IN the big office buildings, there are barrels of sand at frequent intervals on every floor. Beside every can is a shovel.

Sand is becoming increasingly an article of commerce. In Los Angeles it is peddled from house to house.

In San Francisco, a wartime flavor is provided by prominent signs giving the location of the nearest air raid shelters.

AS stated frequently in these notes, traffic on the highways is somewhat thinner and MUCH slower. Almost nobody burns up his tires at high speeds any more.

Seldom indeed are the older types of spare tire carriers, with the tire out in the open on the back of the car, to be seen. Almost unanimously they've been removed. Tires are too precious to be risked in that way.

Wherever you go, you hear stories of increasing tire thefts.

UP Santa Rosa way lives a gentleman farmer possessing a number of horses. He has found an old two-wheeled "rig" and when he goes to town he hitchies a horse to it, drives in in style and ties the horse to a lamp post.

Down in King City, a couple of hundred miles to the south, a citizen with a good sense of showmanship has dug up an old horse-drawn station wagon. He hitchies his wife's harness-broken saddle horse to it and drives down town and ties up to any post he can find.

THESE are stunts, making light of impending shortages. Bicycles, which are not stunts, but a practical mode of conveyance, have not yet made their appearance in increased numbers. But already they are being displayed in the store windows.

THE general story is that, other than reading and talking about it, people are paying no attention to the war.

But in unexpected places you run across sober business men who are air raid wardens in their home neighborhoods and are holding meetings two or three times a week, studying hard in their spare time so they can instruct their neighbors in what to do and how to do it and when the bombs begin to fall.

OUT OUR WAY



Better Air Raid Siren Sought By Famed Inventor

SEATTLE, Feb. 18—(AP)—"Ever since Joshua blew down the walls of Jericho," observed Prof. Frederick K. Kirsten, "men have been making horns the wrong way."

So the University of Washington's most famous inventor set out to perfect a siren that really would spread an air raid alarm. He was motivated by the failure of Seattle's recently installed sirens to carry their warning for any great distance.

Professor Kirsten, with the aid of an engineering class, devised a huge wooden reflector. On the principle of an automobile headlight, it converges the sound waves into one formidable beam of sound. The siren is set in the center, just as is a globe in a headlight.

He said the trouble with the conventional type of siren is that the bell-shaped horn dissipates the sound waves instead of converging them.

The bowl reflector is 10 feet in diameter. Professor Kirsten predicted three of them, with powerful sirens in them, would be sufficient to give the city of Seattle a piercing warning. A test yesterday with a small siren brought housewives in a northeast residential district scurrying out to see what the blast was about.

Because the reflector concentrates the sound straight ahead, Professor Kirsten said they would be revolved like the light in a lighthouse or any airways beacon.

KRNR

Mutual Broadcasting System
1500 Kilocycles

(REMAINING HOURS TODAY)

WEDNESDAY, FEBRUARY 18

4:00—Fulton Lewis, Jr.
4:15—Sam Brower.
4:25—Musical Interlude.
4:30—Frank Cuhel, Interlude.
4:45—Music Depreciation.
5:00—Homes on the Land.
5:15—Orphan Annie, Quaker Oats.
5:30—Capt. Midnight, Ovaltine.
5:45—Jack Armstrong, Wheaties.
6:00—Dance Review.
6:30—Spotlight Bands, Coca Cola.
6:45—Interlude.
6:50—News, Cal. Pac. Utilities.
6:55—Interlude.
7:00—News and Views, Studes, baker.
7:15—Henry King's Orchestra.
7:30—Lone Ranger.
8:00—Fordham vs. CCNY Basketball Game.
8:15—Dick Stabile's Orchestra.
8:30—Adventures in Melody.
9:00—Alka Seltzer News.
9:15—Dance Orchestra.
9:30—Fulton Lewis, Jr.
9:45—Tommy Dorsey's Orchestra.
10:00—Sign off.

THURSDAY, FEB. 19

6:30—Top o' the Morning.
7:00—News, L. A. Soap Co.
7:15—Stuff and Nonsense.
7:40—Motorist's Edition of State and Local News.
7:45—Rhapsody in Wax.
8:00—Breakfast Club.
8:30—This and That.
8:45—As the Twig is Bent, Post's Bran Flakes.
9:00—John B. Hughes, Asper-tane.
9:15—Man About Town.
9:35—U. S. Army Band.
10:00—Alka Seltzer News.
10:15—Helen Holden.
10:30—Front Page Farrell, Ana-cin.

By Williams

Class Is Assured For Metal Work

More than 100 men met at Roseburg Senior High school last night in answer to an announcement that a training class in metal work and welding is planned in the event sufficient interest was shown. As only 10 members are needed to form a class, the large gathering last night is believed to definitely assure authority for the activity. Although some of the men applying for membership are above the age limit, an effort will be made to provide a program for training all who are interested and have qualifications, according to O. D. Rawlins, trades instructor. For those within the age limit, it is hoped to provide a class to begin in the near future through cooperation with the state department of vocational education. Certification of the results of last night's pre-organization meeting is being made to the state department today with a request for authority to begin the course of study at the earliest possible date.

More Japs Than White Students Study German

SEATTLE, Feb. 18—(AP)—Japanese students outnumber white boys and girls studying German in Broadway high school classes, Principal Linton P. Bennett said today.

In response to inquiries, he said that 45 Japanese and 42 white children were studying German. In the beginner's German class this semester, there are five Japanese and nine white pupils but other classes, which began last September, have 26 Japanese and 11 whites. Advanced classes account for the others.

About one-quarter of the school's 1,873 students are Japanese, of whom the great majority are American citizens. The school has the largest Japanese group of any of the city's nine high schools.

Study of German in all the high schools has dropped sharply since 1939, when 897 pupils were enrolled. This dropped to 426 last September.

Food Stamp Plan Will Continue, Announcement

The fact that the food stamp plan is going to continue was stressed by Lincoln P. Bloomfield, acting area supervisor of the surplus marketing administration, in announcing the discontinuation of the use of continuation cards for retailers. Hereafter, all stamps received by retail merchants are to be placed on master cards only, for purposes of redemption. All continuation cards now in the hands of wholesalers and banks must be submitted to the Portland audit office for redemption, Bloomfield said.

"Some retailers have misunderstood this change in procedure to mean that the food stamp plan is going to fold up," he continued. "This is definitely not the case. The stamp plan is going to continue."

Filipino Mess Sergeant Wins Top U. S. War Medal

WASHINGTON, Feb. 18—(AP)—The award of the congressional medal of honor—the highest military decoration—to a Filipino mess sergeant in the Philippine scouts was announced yesterday by the war department.

The decoration was awarded to Jose Calugas for conspicuous gallantry and intrepidity in action on January 16 at Culis, in the northeast section of the Bataan peninsula.

A defending battery of artillery had been bombed and shelled by the Japanese until one gun was put out of commission and all of the gun crew killed or wounded. Calugas, voluntarily and without orders, ran 1,000 yards across a shell-swept area to the gun position, organized a volunteer squad which placed the gun back in commission and reopened fire on the enemy, despite the continuing artillery fire of the Japanese.

Federal Auditor Here To Aid in Tax Filings

Creed Brattain, a federal income tax auditor, has arrived in Roseburg to remain here for the balance of the week aiding taxpayers in preparing their federal returns. He will make his headquarters at the council chambers in the city hall, where persons who have questions regarding the preparation and filing of returns may secure his aid.

Health Clinic Here to Be Held on Friday

The health clinic at the offices of the county public health department in the courthouse will be held Friday of this week, instead of Thursday as regularly scheduled, according to an announcement today. The postponement is made to avoid conflicts with other activities.

DAILY DEVOTIONS

DR. CHAS. A. EDWARDS

The mountain stream is pure and refreshing. It never grows old. Its loveliness and spontaneous outpouring for one and all hint at the nature of God's provision for man. His eternal provision of goodness, intelligence and love. The divine protection that guarded the children of Israel in the wilderness was attested when water gushed from the rock. Moses' spiritual understanding of God, his faith and willingness to discern and obey God's command, brought ever-present supply into visible manifestation, along with the refreshing stream, was the confirmation of God's supremacy. The prophet Isa wrote: "Ho everyone that thirsteth, come ye to the waters, and he that hath no money come." But what of those mental deserts where no springs appear. Can the springs of love abide where there is hatred and bitterness? God can make the bitter waters sweet. When the children of Israel came to Marah they found the waters bitter, and the people murmured, and Moses cried unto the Lord, and the Lord showed him a tree which when he had cut down and cast into the waters, the bitter waters were made sweet. All things are possible with God. The psalmist sings of the God of Jacob, which turned the rock into a standing water. The human will has no power to check or hinder the ever-active goodness of God. Jesus often spoke of the living water, whereby man need never thirst, but having a well of water springing up into everlasting life. Amen.

State Police Arrests, Warnings Are Reported

SALEM, Feb. 18—(AP)—State police during January arrested 432 persons and warned 1,927 others for having failed to get new automobile license plates, with those being arrested paying \$977 in fines and serving 193 days in jail, State Police Superintendent Charles P. Pray said today.

There were 30 arrests for driving while drunk, fines and sentences for this offense totalling \$1,580 and 1,088 days.

Violation of all motor vehicle laws resulted in 1,300 arrests and 5,722 warnings, with fines and sentences of \$5,916 and 2,273 days.

They made 177 arrests for violations of general laws, of which there were 55 for larceny, 50 for drunkenness and 9 for burglary.

The officers recovered stolen automobiles valued at \$17,175, and recovered stolen property worth \$873.

There were 66 arrests and 54 warnings for violation of game laws, and 5 arrests and 3 warnings for violations of commercial fishing laws.

Marine Corps, Navy Get Recruits From Roseburg

Enlistment of Ralph E. Loomis of Roseburg in the U. S. marines was reported today from the marine corps recruiting office in Portland. The navy recruiting office announced the enlistment of Charles E. Thompson, who has been employed here with the state highway department.

Chinese, Indian Leaders Confer in Calcutta

LONDON, Feb. 18—(AP)—An informed source said today that China's Generalissimo Chiang Kai-Shek's meeting with Mohandas Gandhi in Calcutta, India, today, should not lead to the inference that their discussion will have any effect on India's internal politics.

He added that their meeting was most welcome, however, since the Chinese leader probably would obtain valuable first-hand information on the vast section of India's population of which Gandhi is the popular leader.

This source pointed out that, after his meeting with Mohammed Ali Jinnah, president of the all-India Moslem league, the Generalissimo had declared he was only a student, seeking to learn all he could about India, and that he was not in any way seeking to take a hand in her internal political affairs.

Today's meeting with Gandhi, he added, is a natural sequel to Chiang's talk with Mohammed Ali Jinnah.

Your Federal Income Tax

No. 39

Deduction For Depreciation. The Internal Revenue Code provides for "a reasonable allowance for the exhaustion, wear and tear of property used in the trade or business, including a reasonable allowance for obsolescence." For convenience, such allowance usually is referred to as depreciation.

In claiming a deduction for depreciation several fundamental principles must be observed. The deduction must be confined to property actually used in a trade, business, or profession, and to improvements on real property, other than property used by the taxpayer as his personal residence. In general, it applies to the taxpayer's capital assets—buildings, machinery, etc.—the cost of which cannot be deducted as a business expense.

A lawyer, doctor, or other professional man may not charge off as a current expense the cost of a library used wholly in his profession, this being a capital expenditure and the library a capital asset; but he may deduct an allowance for depreciation based upon the useful life of the library. If part of a professional man's residence is used by him exclusively for office purposes, a proportionate amount of the depreciation sustained may be deducted, based generally on the ratio of the number of rooms used for such purposes to the total number of rooms in the building. The same principle applies if a taxpayer rents to others a portion of his residence. Under such conditions, however, the taxpayer must include in his gross income the rentals received.

Sewing Group to Meet—The Christian Science War Relief sewing group will meet Thursday at two o'clock at the Perkins building to work on articles for bundles for Britain.



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