

# COVE BERRIES YIELDING FAIR

COVE (Special).—Many farmers are busy with the second cutting of alfalfa. Hundreds of berries are being picked daily. Raspberries, blackberries, blackberries and the everbearing strawberry is on the market again.

The hot dry weather in Cove still continues, but the cool nights makes it a desirable place to live.

The swimming pool is still the most popular place in Cove. Misses Helen and Mae Dougherty of Portland, have been the guests of their grandmother, Mrs. Juliet F. Dougherty.

Miss Alice Kaufman of Falls City, is a guest at the home of Mrs. John Valentine.

Donald Pulp, who has been at school at Bellingham for the past year is at home again.

Mrs. Blanche Love, of Roseburg, formerly of Cove, spent a few days at Cove last week.

Miss Mable Norellin of New York City, is a guest at the home of Mr. and Mrs. M. Boergerin. Lang Bell is to be seen on the streets of Cove again, after an absence of several months.

Mr. and Mrs. Ernest Boergerin of Leavenworth, Wash., are guests at the home of Mr. and Mrs. M. Boergerin.

The L. D. S. "Fathers and Sons" outing on Catherine Creek was attended by Robert Baxter and sons, Floyd, Melvin and Max, Harry Weisinger and sons, Barrie and Lowell, S. H. Mitchell and sons, Frank and Harold, George Southwick and son, Elton, and Leslie Peck.

Mrs. B. F. Bell and Mrs. Roy Bell were at Hot Lake and La Grande Friday.

Mrs. Edith L. Pease is at Hot Lake sanatorium taking medical treatment.

Mr. and Mrs. E. M. Stotter and family of Lincoln, Neb., were guests at the home of Mrs. A. G. Conklin a few days last week. Mr. Stotter was principal of the Cove school several years ago and he and Mrs. Stotter made Cove their home for two years. They have many friends here who are glad to meet them again. They are enroute to San Diego, Calif., via auto, where they will make their home in the future, having left Nebraska July 5.

### Were at Wallowa Lake.

A party of Cove people enjoyed an outing at Wallowa Lake last week. Those attending were: C. M. and G. G. Stockland, Mrs. Paulina Prillman, L. and H. Prillman, of Cove; Mrs. Anna Dohli, John Forley and Miss Vera Davis, of Bur Oak, Kansas; Bob Jacobson, of New Jersey; Miss Verla Brown; of Alford; Miss Mable Murlinus of New York City and Miss Thelma Anderson. The same party spent last week-end on a trip to Mt. Panay.

Reverend Chas. H. Howell and son, Edward and James, who have been here for the past month, returned on Friday to their home at Vancouver, Wash. L. D. Sutherland, who has been enjoying his annual summer vacation, has resumed his duties on the rural mail route.

School will begin Monday, September 1. The corps of teachers for this year are as follows: Prof. J. E. Price, D. H. Scudt, of Eugene; Miss Ethel Quimby, Halsey; Miss Esther Saunders of Richland; Mrs. J. E. Mills, Mrs. Ethel DeHans, Miss Mable Gibson, Miss Violet Bloom and Mrs. Helen Conklin.

Mr. and Mrs. Emil Blevins and family, of Riverside, Calif., are visiting friends at Cove and La Grande.

### Europe Growing Less Optimistic.

SKOPJE, Yugoslavia (AP).—Figures issued on the opium yield this year indicate a large reduction of output. The harvest of the drug will not amount to more than 15,000 kilograms. With the opium left over from last year, the drug sale this year in Macedonia, its main source in Europe, will amount to about 29,000 kilograms or about 45,000 pounds.

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## Turns Down Movie Offer!



The glittering opportunity for a screen career—sought daily by thousands of pilgrims to Hollywood—has been flatly rejected by Mrs. Frances Pay Jacobs (above), 18-year-old mother. Movie life is too much of a gamble, she told the magazine who offered her a job, and she wants first to think of securing a proper education for her three and two-year-old boys, shown below, Clifford (left) and Leonard (right). Her husband has left her and she is working as an usher in a San Francisco theater.

## SEARCH FOR OIL FAILURE

SAN FRANCISCO, (AP)—In the recently abandoned quest for oil on the Bondoc peninsula of the island of Luzon in the Philippines the Standard Oil Company of California spent approximately \$1,250,000, five years of continuous and futile effort and provided an arduous and hazardous job for the party of prospectors. It was explained in a statement issued at the company's main offices here.

"The effort in the Philippines," said the report, "has been watched with great interest by the United States government, numerous branches of which realized the vast importance of an American oil supply on the other side of the Pacific ocean.

"The failure to find oil at Bondoc does not prove that there is no oil in the islands," it means that there is none in the area prospected. There is oil to the north, in Japan, and to the south, in Formosa, and it may yet be found in the Philippine group, where there has been only one real drilling campaign, the one just finished.

"The Philippines expedition," the statement pointed out, "furnishes a striking example of the hazards of the oil industry. The search for hidden deposits of petroleum is uncertain—the industry seeks and sometimes finds and sometimes doesn't. In either case the expense is great, requiring resources of vast size. There is compensation, however, for where many wildcat ventures may fail, one may succeed with profitable results. Such is the history of oil.

"Having heard reports of favor-

able surface conditions on the Bondoc peninsula, the company initiated its own geological survey in 1919. In December, 1920, an expedition sailed from San Francisco for Manila. Everything necessary to life and work had to be shipped from California. The field of operations was in a wild, scarcely inhabited region of southern Luzon, well away from civilization, a tropical land of great heat and torrential rain, an area of typhoons of fatal humanity and lurking disease, of snakes, alligators, deer and wild pigs.

The deepest of the several holes drilled went to a depth of 5,120 feet. Floods and other climatic extremes frequently interfered with the work.

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## Obviation of Appeals In Tax Dispute Sought

### New Code of Regulations Governing Procedure Set Up by Internal Revenue Bureau.

WASHINGTON, (AP)—With the organization of the new Board of Tax Appeals, which takes outside disputed cases, the Bureau of Internal Revenue has set up a new code of regulations governing procedure in the handling of cases before appeal is taken to the high tax court. The procedure includes the creation of a new committee on review within the office of the Solicitor of Internal Revenue, a body largely supplanting the old unofficial committees on appeal that functioned prior to enactment of the last revenue law.

The regulations provide that in every case where a deficiency appears to exist the Internal Revenue Bureau will give the taxpayers notice of 20 days so that, if he desires, he may file a protest, request a hearing and offer evidence against the proposed increase. The letter of protest should contain the name and address of the taxpayer, name and place of business of the corporation and the state in which it was incorporated, a designation of the year or years involved, a statement of the amount of tax in dispute, an itemized schedule of the bureau's findings to which exception has been taken and a summary of statements of the grounds

upon which the taxpayer relies in objection with each exception to the findings.

If the taxpayer presents no protest within 20 days of his notification, final determination will be made and the taxpayer so notified. The taxpayer then, under the new law, may appeal the case to the Board of Tax Appeals, take it out of the hands of the Bureau of Internal Revenue entirely and go into the open with his argument and evidence, for the tax law provides that all hearings before the Tax Appeals Board must be public and a written record of the proceedings made if the amount involved exceeds \$10,000.

Appeal to the Board of Appeals must be made within 60 days after the taxpayer has received notice from the Internal Revenue commissioner that a final determination has been made. Accompanying the notice of a final determination will be a form of agreement consenting to the assessment and if the taxpayer decides to drop his contention, he may execute the form and return it to the bureau, thus closing the case.

In working out this arrangement, it is the hope of the Treasury to eliminate a vast amount of work that otherwise would go to the Tax Board and jam its docket. In other words, the Treasury, Acting Secretary Winston said, hopes to reach a settlement with every taxpayer possible and serve the double purpose of getting such revenue as is due into the Treasury at

once and reducing the number of cases to be heard before the Board of Tax Appeals.

Before entering the Treasury, Mr. Winston was associated with a Chicago law firm and his experience there, he said, convinced him that the average taxpayer was concerned more with an early and final settlement of a tax claim than with the amounts, except of course where the differences are great. In some quarters, the belief was expressed that as a result of the establishment of the new Board of Appeals outside of the Treasury, officials of the bureau would adopt a more conciliatory attitude in dealing with taxpayers for the independent Board of Appeals may overrule the Bureau at any time it finds ground to do so. Mr. Winston agreed that with the board outside of the Treasury, more rapid disposition of the cases within the Bureau of Internal Revenue is likely to take place in the future.

Society to Provide Trip Funds.  
For German Workers' Families  
BERLIN, (AP)—In order that

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travel during vacation time may be made possible for workers' families, there has been organized the "Volkseisenbund," or People's Traveling Society. The members are expected to pay a membership fee of 50 pfennigs a month and in addition a monthly payment of one or one-half, three and one-half, or five and one-half marks, according to the group they join. Tours will be arranged for the different groups and the money saved annually will pay all expenses.

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