

SALE OF AUTOS
ABROAD CLIMBING

General Motors Sells 193,830 During 1927—118,791 in 1926

NEW YORK, March 3.—During the year 1927, General Motors cars sold to overseas dealers totaled 193,830, according to an announcement made by Alfred P. Sloan Jr., president of General Motors corporation. This compares with 118,791 sold to overseas dealers in 1926 and with 100,884 in 1925. Sales in 1927 were 632 per cent higher than in 1926 and 921 per

cent higher than in 1925. The number of cars sold to overseas dealers by General Motors in 1927, 1926 and 1925 is shown in the following tabulation:

Period	1927	1926	1925
First quarter	39,443	31,936	27,861
Second quarter	53,009	31,861	22,799
Third quarter	48,835	22,799	22,195
Fourth quarter	52,493	32,195	22,195
Totals	193,830	118,791	100,884

Note:—These figures are the sales by General Motors export organizations to dealers of Chevrolet, Pontiac, Oldsmobile, Oakland, Buick, LaSalle and Cadillac in all countries of the world, except the United States and Dominion of Canada, but do not include sales of Vauxhall Motors, Ltd., or overseas sales of the products of Yellow Truck and Coach Manufacturing company.

Oldest Car In
Museum—Built
In Year of 1895

PARIS (AP)—"Antoinette" is going to spend the rest of her life in the Compiegne museum. "Antoinette" is the oldest automobile in France, built in 1895, still good, but slightly out of fashion. In 32 years the one-horsepower vehicle has traveled 175,000 miles at an average speed of five miles an hour.

When the Abbe Gavois of Allier brought home the car in the '90's—with the aid of a horse because he couldn't make it go—a laughing, jeering crowd followed him. A few years ago during a Paris automobile show, he drove his antiquated car down the Champs Elysees with crowds cheering him.

It is one of the few automobiles in the world that has been sold second-hand for more than its cost. The automobile was of Picardy bought "Antoinette" to put in the auto section of the Compiegne museum.

The old car has often been exhibited and always got a good medal in "old times" displays. The makers, Panhard and Levaasor, long tried to buy back the car, but this aged priest wanted to keep it.

HIGHWAY CODE AGAINST SIGNS THAT MISLEAD

A part of the federal highway code is that no signs which would mislead the motorist will be allowed to be erected along those improved roads.

This ruling, according to the Oregon State Motor association, would force a great many garages and refreshment stand owners to take down their glaring "Stop" signs and put up others that would advertise their business but not direct traffic.

The real purpose of this ruling is to avoid a repetition of the "Wolf" incident. Motorists passing one or two of these "Stop" signs that meant only an advertisement might disregard the next sign which would actually mark a safety sign.

If the new federal code would also include some ruling forcing the elimination of the bill board at curves and cross-roads it would mean another stride forward in the elimination of accidents.

Guest: Goodness! What was the Jersey Driver? We just ran over a mosquito.—Life.

CREDIT DRIVERS
FOR LICENSES, ETC.

Deductions from Gross Income for Car Owners Are Pointed Out

WASHINGTON, D. C.—Deductions from the gross income allowed car owners under the regulations of the bureau of Internal Revenue on account of automobile ownership and operation were outlined in a statement broadcast by the American Automobile association recently.

First, the car owner may deduct from his gross income all sums paid during the calendar year in the form of registration fees, drivers' licenses, state personal property taxes and municipal taxes.

Second, the gasoline tax may be deducted in all cases where it is a "consumer's tax" under the state law, but not where it is specifically enacted as a "distributors' tax."

Third, the interest on money borrowed for the purchase of an automobile is deductible, irrespective of whether the car is used for business purposes or for pleasure. If the taxpayer keeps his accounts on a cash basis such interest will be deductible only for the year in which paid. If accounts are kept on an accrual basis, interest may be deducted as it accrues.

Rules on Passenger Car

Fourth, if a passenger car is used wholly for business purposes, all expenses incident to maintenance, including depreciation at the rate of 20 per cent per annum, may be deducted. Where the car is used "chiefly" or more than 50 per cent, for business and incidentally for pleasure, the expense may be deducted on a pro rata basis.

Fifth, loss sustained by reason of damage to a passenger automobile while being used for pleasure is deductible under a recent decision handed down by the board of tax appeals. The loss, however, must be an actual loss to the person claiming the deduction. In other words, if it is compensated for by insurance or other wise, it is not deductible.

Sixth, the bureau has ruled that where a motorist paid damages for injury to a pedestrian, such amount is deductible, provided at the time the injury occurred the car was being used for business. It has never been called upon, however, to determine whether a fine paid by a motorist might be deducted as a business expense, where, at the time the expense

was incurred the car was being used for business or professional purposes.

Operation Expense Deductible

The A. A. A. points out that in no case is the amount paid for an automobile allowed as a deduction for expense, regardless of whether it is used entirely for business. In the case of purchase by a farmer for strictly farm use, only the expense incident to operation is deductible, just as in the case of any other business or professional use.

Use Wild West
Movies To Test
Out Bus Drivers

PARIS (AP)—Cowboy movies to the mad accompaniment of strident automobile sirens, all in darkness, are used to test the psychological qualities of autobus drivers in Paris.

There are all sorts of laboratory experiments to determine physical and mental reactions of applicants and the old employee also are given a new examination every five years.

Movies have only recently been added to the tests but they have greatly reduced accidents. The applicant, in a dark room, is supposed to indicate his reactions to sounds and signals by pressing a button or one of two pedals, but meanwhile, first a ballet dancer and then the wild west scene are thrown on a screen to distract his attention. This has been worked out as fully equivalent to the interesting things a careless chauffeur might try to watch in the street while he turns corners on two wheels, avoids collisions and obeys traffic signals.

Another interesting test is the almost instant designation of the point at which two moving objects will meet. Quickness of perception is determined by automatic stopwatch timing of the chauffeur's answer to signals.

Issues Warning
Against False
Motor Societies

Spring marks the open season for "Gyp" motor clubs and so-called motor service club promoters who make it a practice to gain an easy living at the expense of a more or less quillible motoring public. The substance of a warning notice just released by the Oregon State Motor association which represents the A. A. A. of this state.

"These illegitimate or 'Gyp' motor clubs invariably are long on promises and short on delivery," says George O. Brandenburg, secretary of the Oregon branch of the A. A. A., "they are in the game only for the purpose of reaping a harvest of easy money for themselves. Always privately owned, and with no affiliation that binds them to make good on their promises, misrepresentation is the bait they invariably use in their endeavor to trap their victims. Automobile owners, garages, auto camp grounds and gasoline service stations are their particular prey and from such sources a harvest of millions of dollars is reaped annually."

"Gyp" motor club promoters," according to Mr. Brandenburg, "use various means of subterfuge in their operations. Some issue certificates on a basis of promised discounts in the purchase price of gasoline, oil, automobile accessories, cheap insurance and the like for their members, designating certain 'official' stations in outlying districts where such discounts are said to be obtainable. It is a significant fact, however, that legitimate business concerns rarely fall for such 'bucker' games. Legitimate business cannot operate successfully on a discount basis."

The Oregon State Motor association and the Portland Better Business Bureau have united their efforts in the endeavor to protect the motorists and automobile establishments of this state from being robbed by such unscrupulous methods. Motorists when solicited to join unknown organizations of the type mentioned would do well to consult either of these organizations before investing their money."

Grade Crossings To
Have "Stop" Signs

SALEM, Ore., Mar. 2. (AP)—Some grade crossings in the state will be designated as stop crossings, where all vehicles will be required to come to a full stop before proceeding, following an investigation to be made throughout the state by the public service commission.

Electric signal bells will be installed at some points. At others, red lights will be mounted on the crossings abandoned entirely. The commission is making its survey largely by questionnaires which are being sent to municipal, county and state officials and to railway officers. Lists of grade crossings are requested, and also data pertaining to their safety.

Upon approaching a steep and ice-covered hill be sure to shift into second before starting the ascent, even if the car is equipped with chains. Climbing under such disadvantages is likely to lose so much speed in shifting part way up that the car would stop, offering the possibility of not getting sufficient traction to start again without considerable maneuvering.

EMPLOYEE HAS
SIZEABLE SUM
IN FEW YEARS

How a modest investment of \$300 per year by a Cadillac employee in the General Motors savings and investment fund during the four years from 1919 to 1922 had netted the snug fortune of more than \$18,000 and how those on the payroll have invested nearly \$3,500,000 in this fund were outstanding features of a talk by Lawrence B. Fisher, president of the Cadillac Motor Car company, given before 1,000 of his employees in the Gen-

eral Motors building, Detroit, recently on the occasion of the annual banquet given to those who had completed either five or ten years of continuous service with the company.

In his talk Mr. Fisher reviewed past accomplishments, gave a glowing picture of the future, and pointed out the advantages both to the company and to the employees in their individual welfare of membership in the General Motors organization.

The president stated that a large part of the success of the personnel of the Cadillac and LaSalle cars was due to this relationship.

New Spark Plugs
Yearly Is Urged

Car owners who install new spark plugs once a year are practicing real economy, is the belief of the local manager of the Western Auto Supply company.

The price of the new plugs is easily made up in the saving of gas and oil. Poor spark induces an excess use of the choke which is one of the principal causes of crank case dilution. One of the best ways to eliminate this dilution of oil and waste of gasoline is to install new spark plugs.

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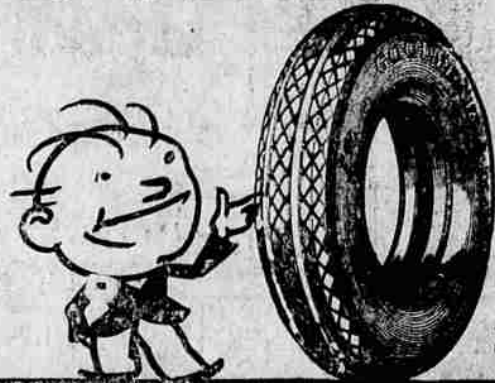
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Audmer Playle, Agent