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Praise our God, all ye his servants, and ye that fear him, both small and great.—Rev. 19:5.

CHARLIE'S ART

Those who maintain that what little dignity and dramatic art the movies have attained are borrowed finery contributed by stage stars lured to Hollywood by the talkies, fail to take into account Charlie Chaplin and one or two others.

The film comedian was recently entertained at Chequers, the country estate of Premier Ramsay MacDonald, of England. The opening night of his latest picture in Los Angeles attracted such celebrities as Professors Einstein and Millikan. Europe's royalty and nobility honor him as a great artist.

Europe has long regarded him as America's greatest contribution to art, several continental critics seeing in his humblest pictures something aesthetic and metaphysical, and at least one poet has extolled his genius in verse. Even impassionate England has made him the subject of "intellectual" discussion and extravagant praise, while the significance of his pictures has inspired essays.

Any appraisal of the art of Charlie Chaplin must at least grant that it appeals to all classes of society, to the intellect as well as to the emotions, and to those who are prejudiced against the silent drama as well as those who are prejudiced in its favor.

And he is as good a showman as he is an artist.

OPTIMISTIC SIGNS

Either business is finding its sea legs, or it is well on the road to recovery from partial paralysis. Day by day it is getting better and better, and the improvements are not insignificant.

It is not a mere accident when 13,377 industrial firms report employment gains in February. An upward trend in the price index for the first time in eleven months is an improvement that cannot be ignored. Increased department store sales throughout the country encourage optimism.

These are more than seasonal gains; other and more permanent forces are at work. The best proof of this is that the gains are decidedly in advance of the season.

Business is proceeding with caution, and yet it is finding justification for a production ahead of that which conditions would have warranted for this time of year had conditions not improved generally.

Weeks ago the train of business stopped slipping backwards. Today it is getting traction. Soon it will be gaining headway, and then will come full speed ahead — and prosperity will be here again.

In all things throughout the world, the man who looks for the crooked will see the crooked, and the man who looks for the straight will see the straight. —Ruskin.

In Washington

By Herbert Plummer
WASHINGTON. Ever eager to that big and genial Hoosier senator—Jim Watson of Indiana, Republican floor leader—to wax eloquent when he refers to a colleague in debate. He likes to give glowing estimate of the "distinguished senator from —" or "my great and dear friend from —".

And at such times he puts it on rather thick. Often when he finishes with an appraisal of a senator, an observer unconsciously expects him to walk over to where the object of his praise is sitting, put his arm around the senator's shoulder and press him further with the high regard he has for him.

It's Senator Watson's way. No one in the senate loves the beautiful gesture more than he. No other employs it more often. And the recipients of his praise don't mind it. Rather do they enjoy his grand manner.

It's hard to believe any one could have any real objection to praise delivered in the Watsonian style.

Was He Joking?
Just before the seventy-first congress passed on, Senator Watson singled out the short, robust peppery Hiram Johnson for a little praise. It came up quite by accident, and Johnson apparently thought that Watson was trying to "kid him" a bit.

Clark Wood Says

Our office optimist points out that the American people still have ample means for such actual necessities as cars, radios, gasoline, sports and talkies.
We're glad to be in a position to report that concerning the crowded state of Oregon state prison we have no inside information.
It seems that amateur golf addicts can be altogether too devoted.
And now we suspect that the champion Illinois 20-pig brood sow will soon be provided with a high-powered press agent to bombard the newspapers with publicity literature.

THINK YOUR INCOME TAX HIGH? JUST LOOK WHAT OTHERS PAY



U. S. A.	BRITAIN	GERMANY
PERSONAL EXEMPTION \$1500 single man. \$3500 married man. \$ 400 additional for each dependent.	PERSONAL EXEMPTION £ 800 single man. £1375 married man. £250-\$300 additional for each child. One-sixth of income tax free if that is not over £1500.	PERSONAL EXEMPTION \$250 single man. \$280 married man. \$120-\$960 in addition for each child depending on number.
NORMAL TAX 1 1/2 % on first \$4000. 3 % on next \$4000. 5 % on balance.	NORMAL TAX 10 % on first \$1250. 22 1/2 % on next, and so on up into surtax class.	NORMAL TAX 10 % on first \$2000. 12 % on next \$1000. 15 % on next, and so on up to 40 % on all over \$16,000.
SURTAXES First \$4000 over \$10,000, 1 % and so on up to 20 % on incomes over \$50,000.	SURTAXES First \$2500 over \$10,000, 27 %. Next \$2500, 29 %. Next \$500, 32 %, and so on up to 50 %.	SURTAXES None as such, though regular rates amount to the same thing. Also a 10 to 40 % tax on dividends, exempt in U. S. A.

Americans who make out their income tax returns to an accompaniment of groans and wails about the high cost of government, literally "ain't seen nothing yet."

Just consider the tax burdens of the English or the Germans. An Englishman doesn't have to have much of an income to be paying 22 1/2 per cent of it in income tax, and this rate quickly mounts to 50 per cent among the wealthier. To put it correctly, a married man with an income of \$6000 would pay to the British government \$648, which is at least 15 times as much as he would pay in the United States.

In Germany, even comparatively low-salaried work pay from 10 to 20 per cent tax, and all the wealthy pay 40 per cent on practically all their income. The salaried worker has his income tax deducted and forwarded to the government by his employer, and dividends are taxed at anywhere from 10 to 40 per cent at the source. There is also a heavy capital tax on lands, houses and intangible capital. The accompanying chart gives a rough comparison of income taxes in the three countries as nearly as they may be shown allowing for differences in currencies and tax systems.

A. R. HUNTER IS APPOINTED BY GOVERNOR

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cantile business at Island City and at one time was secretary of the Island City Mercantile and Milling company, dealers in general farm equipment. He has been president of the county farm bureau, has been chairman or secretary of the Union county Democratic central committee for twenty years. He was born in Island City in 1878 and educated in the schools of Portland.

Arthur W. Lawrence, of Corvallis, as the successor to W. H. Fitzgerald, the representative of labor on the industrial accident commission.

Lawrence has been a resident of Oregon since 1909, and has been prominently identified with labor, having served as secretary of the central labor council of Portland, as president of the central trades council of Salem and as editor of the Labor Press.

In 1912 he was one of two successful labor candidates to the lower house of the legislature, representing the Astoria district, and introduced and championed, in the 1915 session, the workmen's compensation act and the eight hour law for women.

Following the session he installed the printing plant in Jefferson High school in Portland, which became the nucleus for the present printing plant at the Benson Polytechnic school. Later he became instructor in printing at the Jefferson High school, which position he held until 1919 when he was named state printer.

He held the position as state printer until 1919 when he resigned to establish a printing plant at Corvallis, where he has since resided.

Lawrence was a member of the lower house of the last legislature from Benton county and in addition to introducing the administration one man utility commissioner bill, he was a staunch supporter of the power program and other policies of the administration.

Early Succeeds Laughlin
Charles T. Early, prominent lumber man of Portland, will succeed Sam Laughlin, representative of employers on the industrial accident commission.

Early is a native of Kentucky and after acquiring his education in that state and the state of Kansas, he moved to Oregon where he has resided for the past forty years.

Soon after arriving in Oregon he became identified with the late David Eccles, founder of the Oregon Lumber company and the Sumpter Valley and Mount Hood Railway company.

He continued with the Eccles interests until 1921 when he resigned. He has diversified interests in the state to which he has been giving his time and attention since severing his connection with the Eccles interests.

Early is a Republican in politics and has also been prominent in civic affairs in the state.

Clare A. Lee, whose replacement as insurance commissioner was expected for some time, has held that office for the past four years. He was appointed by the late Governor E. L. Patterson, at a salary of \$3600 a year.

The three industrial accident commissioners receive a salary of \$3600 annually. Briggs was appointed by Governor Walter Pierce, while Fitzgerald and Laughlin were named by Patterson.

MUCH INTEREST HERE
News of the removal of the present members of the state industrial accident commission and the appointment of a new board, to take office Apr. 1, was received here with unusual interest. E. E. Briggs, former post master and school superintendent in La Grande, appointed by Governor Walter M. Pierce, is removed by the order, and A. R. Hunter, of La Grande, replaces him. Mr. Hunter, in addition to the positions listed in the Salem story, is also a former chamber of commerce secretary here and during the winter he and M. G. Tenneyson, rector of St. Peter's church had charge of a bureau to relieve unemployment conditions.

Mr. Fitzgerald, another outgoing commissioner, is the father of Mrs. Clark Padlock, an employee of the Observer.

Mr. Hunter this morning stated that he expected to go to Salem about Thursday, but that Mrs. Hunter would not join him for about a month. He is now here in the Grande Ronde apartments.

The appointment, first intimation of which came in a telephone call yesterday, came as a complete surprise to Mr. Hunter, who accepted the position this morning when it was offered to him.

AFFAIRS OF NEW YORK ARE TO BE INVESTIGATED

(Continued from Page One)

ances that the Westchester senators, Seabury C. Mastick and Walter W. Westall, whose opposition to a similar resolution a few weeks ago caused its defeat, would line up behind an amended resolution with the assurance that Samuel Seabury would be named to the committee. The secret was kept till late last night.

In order to meet the objection of the Westchester members, the amended resolution calls for the appointment of a legislative committee of seven members instead of the twelve as at first proposed. Three of the committee will be members of the senate and four will be members of the assembly. They are empowered to make a most searching investigation of all departments of the city government and of the inferior courts. They are to report their findings, with recommendations for remedial legislation, not later than Feb. 1, 1932, and are granted \$250,000 for expenses.

Criticism Action
Assemblyman Henry C. Kahan, New York, Democratic, bitterly criticized the action of the two members of the city affairs committee against Mayor Walker, saying they were from their seats in involving themselves in the matter.

The resolution became law upon adoption by both houses, inasmuch as it did not require the governor's signature as in the case of a bill. The next step to be taken will be selection of the members of the committee by Senator Knight and Speaker McGinnis.

Seabury, an anti-Tammany Democrat, who will be the committee's counsel, is investigating District Attorney Crain of New York as a commissioner designated by the governor. As referee he is presiding at an inquiry into magistrates' courts by the appropriate division, an inquiry urged by the governor.

The Garden

FIGURING GARDEN SPACE

Few properties are so laid out as to provide an ideal vegetable garden site for varying reasons such as shade trees, the proximity of other buildings, the placing of the house on the ground space or other reasons. It is necessary to take the lay of the land as it is and pick out a garden spot as good as may be under the circumstances. In other words, make the best of the situation.

The fact that the home site does not offer an ideal place for vegetables should not prevent an effort to grow vegetables. In no other way can real food and highest quality vegetables be obtained. Any piece of ground, even as small as 5 by 5 feet, will grow a supply of something in the way of vegetables. The least size for an all around garden to give a reasonable supply is 20 by 20 feet and from this size up, but much can be done with even smaller space.

There is only one absolute necessity in selecting the garden location and that is sunlight for at least a portion of the day; the longer the garden may have sun the better. However, good gardens are often seen in city back yards which get only a few hours of sun daily. If the garden can have sun from nine in the morning until three in the afternoon, any of the common vegetables can be grown successfully. Many of the standard vegetables can be grown with even less sun than this. This has been proved by actual experimental test. It is not an experiment of dubious result to try to grow vegetables on a partially shaded site.

Ideal soil isn't often found. Take the soil as you find it and proceed to build it up. This is no great task. The one feature to avoid is a low lying position that is always soggy and in which water is bound to stand after rains. This is one feature that bars a site for successful vegetables until drainage has been supplied.

A vegetable garden 50 by 100 feet will furnish an adequate supply of vegetables for a family of six. Smaller families need smaller gardens and when the space is very limited select and specialize on a favorite vegetable.

Health Talks

MIND AND BODY
That ancient bromide: "A sane mind in a healthy body" has been repeated so very often that in truth,

The approach of illness is often heralded by a change of mood or disposition. Fatigue, weakness of memory, absent-mindedness and mental excitement are often subtle indications of disturbed function.

Chats With Parents

By Alice Judson Peale

CONFLICTING BELIEFS
Probably nothing is more confusing to the thoughtful child of today than the great variety of explanations of the nature of God and of the possibility of an after life of which he hears on every hand.

Not only may father belong to one church and mother to another, but an admired uncle may be an agnostic and an aunt may be much influenced by spiritualism. His friends from many different homes may represent as many different creeds.

Parents with the same orthodox religious affiliations have no hesitation as to what to teach their children. But in those homes where father and mother do not necessarily concur in their beliefs, or where, if they do, these no longer follow orthodox lines, it is not so easy to deal wisely with the child's questions concerning the nature of God and of an after life.

Many parents who themselves have little, if any, religious belief nevertheless feel that it is unfair to deprive their children of the religious training which they themselves experienced in their youth.

They therefore make a half-hearted effort to send their children to Sunday school, and even to teach them as true the doctrines which they themselves no longer believe.

The insincerity of this proceeding, even though it is well intentioned, must be apparent even to the least thoughtful child, and must, therefore, produce in him either a spiritual rebellion or an easy cynicism.

Here, as elsewhere, the rule of honesty is the only wise one. The child can be told simply and in his own terms just what his parents actually do believe, but he should be told at the same time that many people have quite different explanations, and that some day he will have to make up his mind for himself.

familiarity has bred a contempt for its significance.
And yet the implied inter-relationship of mind, or better the psychic process, and the body is being reaffirmed in every forward step in medical science.

Show a hungry rabbit a juicy turnip, and the mere sight of the delicacy will set up a rhythmic and active movement of the entire intestinal tract.

Proceed then to pinch the ear of the hungry rabbit, and under the influence of pain, the intestinal movements will quiet down, and the intestines become pale, the blood being drawn off to other parts of the body.

Similar changes and disturbances in the functions of the human digestive system were observed and reported by Dr. Beaumont as far back as 1824. Dr. Beaumont made his observations on Alexis St. Martin, a French-Canadian guide who had a permanent opening into his stomach through the body wall, following an accidental gun shot wound.

In a restricted manner these observations justify the common dicta of good personal hygiene and health habits, to the effect that one should eat slowly foods that are appetizing and pleasing, in an environment that is calm and peaceful.

When one is excited, tense, and ill at ease, one should not eat at all, or only such foods as may be easily and quickly absorbed.

In certain studies conducted by a German scientist it has been shown that the psychic behavior of a patient may indicate abnormal physical conditions long before typical symptoms develop.

Red Cross Drug Store.—Adv.

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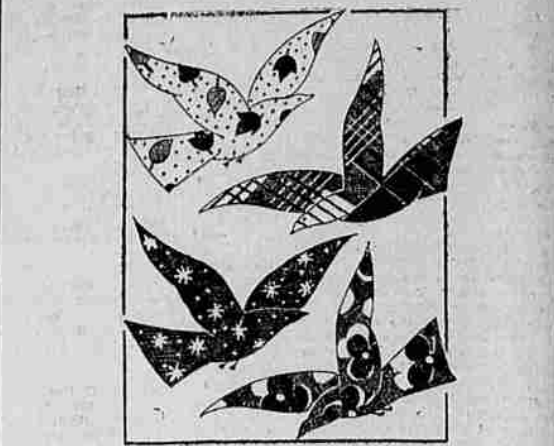
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