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When a man's ways please the Lord, he maketh even his enemies to be at peace with him. — Proverbs 16:7.

NEW TAXES

Nothing is certain about the next congress except that it will put into effect an increase in federal taxes in some shape or form. Steadily mounting expenditures and dwindling revenues make any other course a vain hope.

Though the taxpayers know they will be burdened with an additional levy, they cannot predict at this time anything regarding its size or nature, and members of congress themselves will not venture to prophesy, though many of them have pet schemes to offer.

Congress is already divided into at least three schools of thought on this important question, which means that nothing definite will be decided until the conclusion of somewhat lengthy debating.

One school would increase the income tax on wealthy citizens, so that 99 per cent of all income tax revenue would be paid by 2.53 per cent of those making returns. Even now this wealthy 2.53 per cent is paying 92 per cent of all individual income taxes.

Another school of thought would follow the opposite course, and place a tax on those smaller incomes which have been exempt for several years.

Opposed to both of these methods are such men as Secretary Mellon and Senators Smoot and Reed, who argue that income tax revenues are too unstable, and the government that depends upon them is bound to suffer in times like the present when all incomes shrivel. These men would broaden the base of taxation by sales and luxury taxes or similar levies. New converts are daily being attracted to this proposal.

The best recommendation that can be given the sales tax is that it is equitable; people usually buy according to their means, and those who can afford to buy more expensive merchandise accordingly pay more tax. But there are many objections, the main ones being that there are millions of people who cannot afford to pay a tax on the necessities of life under present conditions, and that this is no time to place the retailers of the nation under additional handicaps by forcing them to raise the prices on all goods.

DISARMAMENT PLANS

Concrete evidence of the intense interest in the Geneva disarmament conference was shown by the United States when it recently anticipated all the other powers in selecting and announcing the personnel of the American staff of advisers and technical assistants for the conference which is to meet next February. It was a master stroke which must convince the other nations that Uncle Sam is seeking no advantage nor keeping anything up his sleeve.

The principal naval adviser will be Admiral Hepburn, who is familiar with the nation's policy and the international naval situation, and served at the previous conference in London. General Simonds, the chief military adviser, is likewise skilled in negotiations by reason of his past assignments at Geneva. The air service of both the army and navy will also be competently represented. James Clement Dunn, whom Secretary Stimson recently made chief of the newly-created state department division of international conferences, was the logical choice for secretary of the American delegation.

Largely upon these men will rest the responsibility of determining the limits to which disarmament may be carried in the United States without impairment to the national defense, and also protecting their country against a disarmament agreement which might be unfair to us.

The larger task will fall to the naval representatives of the delegation, since the standing army of the United States is but a police guard in comparison with the armies of Europe and Asia. It will be a long time before the other world powers pare down their land forces to the size of ours.

"Roll your own" is a fine slogan when bank rolls are concerned.

MR. HOOVER RECOMMENDS HIGHER TAX

(Continued from Page One)

but most congressional leaders are unwilling to go on record until they have seen Mr. Hoover's specific proposals, to be submitted later this week.

WASHINGTON, Dec. 8 (AP) — To balance the treasury books and hasten better days, President Hoover recommended increased taxation to congress today along with a man-

paralysis" Unless taxes go up and expenditures down, he said, the government will have run behind some \$4,400,000,000 by the end of next fiscal year. He did not specify the method of tax revision but suggested it be made effective for only two years. A plan for a gigantic federal-financed reconstruction corporation, similar to the old war finance corporation, headed the president's proposals to help business. The agency would advance money to needy industries. Besides, in his third annual message to congress, he advocated that pointed program to cure "credit

CIRCUS MAGICI AN FATHER AT 80



Charles Andre's, 80-year-old former circus magician, his 27-year-old wife and their baby are shown above. Andre says he is the "proudest daddy" in the world. The couple were married Nov. 9, 1930, after Andre had retired from circus life, and they live in Great Bend, Kan.

Subscribe more funds to federal land banks. Use federal reserve banks to liberate funds arrested in failed banks.

Establish a home-loan discount bank system. Broaden the base for paper reserve banks can discount. Overhaul banking laws. Review postal savings bank legislation. Avoid general tariff revision. Revise interstate commerce commission laws regulating rails. Allow "proper consolidation" of railroads. Adjust anti-trust laws to remove injustices. Refrain from extending expenditures on veterans. Regulate interstate transmission of electrical power. Reject proposals for government debt. Transfer shipping board administrative functions to commerce department. Make shipping board a regulatory body, having jurisdiction over coastwise shipping and rates and services on inland waterways. Strengthen immigration laws.

More Abolish Taxes Tomorrow
Mr. Hoover told the legislators he would deal with taxation more fully in his budget message tomorrow. He did say the \$2,125,000,000 deficit expected this year needs to be partially financed by borrowing, but taxation should be so increased as to balance the budget next year.

Seldom has he been more emphatic than in warning that for congress to go beyond the limits he prescribes "in either expenditures, taxes, or borrowing will destroy confidence, denude commerce and industry of its resources, jeopardize the financial system and actually extend unemployment and demoralize agriculture rather than relieve it."

Praises Qualities Shown
"It is a distressful time for many of our people," the president said, "but they have shown qualities as high in fortitude, courage and resourcefulness as ever in our history. With that spirit, I have faith that out of it will come a souncer life, a truer standard of values, a greater recognition of the results of honest effort, and a healthier atmosphere in which to rear our children."

He flatly opposed any law to extend expenditures for veterans until the country "has recovered from the present situation." In so doing, he revealed the veterans bureau funds have been exhausted; and \$200,000,000 more needs to be appropriated at once to meet obligations of existing legislation. The law last winter for 50 per cent loans on service certificates resulted in payments of about \$1,260,000.00. Annual expenditures on veterans exceed a billion dollars.

Tariff Discussed
As for the tariff, he said, general revision would "disturb industry, business and agriculture," and would "prolong the depression." He held the tariff commission is able to make any needed revision. The chief executive promised several more messages to congress. He set no date for submitting the one year moratorium on inter-governmental debts; but did say foreign relations would be a topic to be discussed later.

Neither was there any mention of prohibition. He plans in the coming weeks to forward recommendations for strengthening law enforcement and judicial procedure. As to Muscle Shoals, he promised to transmit to Capitol Hill the report of the Alabama-Tennessee-war department committee which favored private operation of the huge wartime plant. He commended the interstate commerce commission conclusions on railroad consolidation and related matters for early consideration. During the next few months he also will send the legislators suggestions for further reorganization and consolidation among federal departments. These will apply particularly to the department of the interior, headed by Secretary Wilbur.

The president led off saying, if the world is to regain its standards of life, it "must further decrease both naval and other arms." He saw hope in the coming Geneva disarmament conference and in naval negotiations between France and Italy.

Mention Sino-Jap Trouble
Skipping quickly over the world map, he spoke of revolutions or acute social disorders in 19 countries and the resultant economic effect upon America. He mentioned the Sino-Japanese difficulty with "great concern."

The United States, he said, would sustain the spirit of its peace treaties and those "assuring the territorial integrity of China."

Scores Hoarders
The chief executive found much difficulty to have arisen from the subtraction of \$1,100,000,000 from circulation through hoarding. He saw a weakness, too, in the increased bank assets invested in long-term securities which sometimes lose their liquidity.

"The situation arises largely from an unjustified lack of confidence," he asserted. "We have enormous volumes of idle money in the banks and in hoarding. We do not require more money or working capital—we need to put what we have to work."

IMMEDIATE COMMENT
WASHINGTON, Dec. 8 (AP) — The long-awaited message President Hoover addressed to congress today evoked immediate and varied comment from members of the legislators.

Senator Watson, the Republican leader, saw it as "remarkably strong." Representative La Guardia, a Republican who often differs with his party, said the president's heart seems to be in the right place but the punch is just not there.

Senator Watson said further: "There is nothing that can arouse partisan rancor in a discussion of the measures proposed and it is to be hoped they will receive early and favorable consideration in order that

It'll Be Biggest U. S.-Built Liner



Largest ship ever built in the United States, the giant liner Manhattan is shown above in an impressive stern view as she appears under construction at Camden, N. J. Note how the huge propellers of the vessel dwarf the workmen near by (in circle). Master of the ship will be Capt. George Fried (inset), hero of several thrilling maritime rescues.

Veteran Ship Burns In Spectacular Fire



The Alaska steamer Alameda is here shown on her last journey — being towed by tugs from a Seattle pier to a sandspit for beaching, while fire destroyed her. Two men were rescued from the ship. Firemen, unable to stop the blaze, had the vessel towed away to safeguard waterfront property.

the people may have the full benefit of their operations.

McNary Comments
Senator McNary, of Oregon, the assistant Republican leader, said: "It is a clear presentation of pending political and economic issues. It sets forth in strong language the attitude of the president."
"Increased taxes must necessarily be for a longer period than the two years recommended," La Guardia contended. "The reconstruction corporation contains the germ of a great plan. The president destroys its effectiveness by suggesting it should be liquidated in two years."
Opposition to broadening the base for federal reserve bank discount operations, as favored by the president, came again from Senator Glass, Democrat, Virginia.

WOOL MARKET

BOSTON, Dec. 8 (AP) — A fair demand was received on 48-50's domestic wool in both fleece and territory lines. Strictly combing territory wools of this grade brought 40 to 43 cents scoured basis with little real good wool available at the minimum figure of this range. Strictly combing 48-50's fleeces sold at 36 to 38 cents scoured basis.

FIND IT HERE

Copy for this Column must be in by 9 a. m.

Dec. 10 last day to pay your water rent without a penalty. 12-7-3 t.

DANCE AT REX HALL
Elgin, Thurs., Dec. 10. Old time and modern music. Adm. 50c. Bebe Alloway and her Rhythm Girls. 12-4-6 t.

SPECIAL BARGAIN DANCE
At Zuber hall Tues. nite, Dec. 8. Music by Bebe Alloway and her Rhythm Girls. Adm. 50c couple. 12-8-1 t.

Dec. 10 last day to pay your water rent without a penalty. 12-7-3 t.

PLUMBING—HEATING
And expert repairing. Guaranteed work. Licensed mechanic. Phone Main 925 or Main 18. E. C. Shellworth. 11-24-1 m.

Dec. 10 last day to pay your water rent without a penalty. 12-7-3 t.

Eagles auxiliary chicken dinner, Thurs., evening 5:30 to 7:30. Eagles hall, 35c per plate. 12-8-1 t.

Let us do your cleaning. Zweifels Cleaning, Main 176. 11-10-1 m.

Dec. 10 last day to pay your water rent without a penalty. 12-7-3 t.

A GOOD SUGGESTION
If you wish to get the something for Christmas which will be practical and which will be sure to please, just fill in her dinnerware or glassware set. We start a new set for her in one of the many new and attractive patterns of dinnerware or Fosteria glassware carried by Richardson's Art and Gift Shop, "The Christmas Shop." 12-7-2 t.

FOR CHRISTMAS
She expects flowers from you. We'll deliver or telegraph them. Clarks Florists. 12-8-1 t.

La Grande Cabinet Repair and Novelty Shop, 1408 Jeff. 11-7-1 m.

DOLLS AND SOFT TOYS LOW PRICED AT NORTON'S KIDDY SHOP 12-7-10 t.

Fresh popcorn balls every day. Orders taken now for Christmas at Angels. Hat cleaning. 12-2-1 m.

ALL THIS WEEK
There are just two full weeks before Christmas, two more Saturdays and two more Sundays. It is time to get the packages into the mail for those friends and loved ones in other parts of the country. If you will take advantage of the special gift service offered to you at Richardson's Art and Gift Shop you will find your Christmas shopping an easy, pleasurable task. Have them help you get your packages ready. This is a free service and one which you will appreciate at Richardson's Art and Gift Shop, "The Christmas Shop." 12-7-2 t.

DRINK YOUR WAY TO HEALTH
CRAZY CRYSTALS is the answer. Send \$1.50 by mail to Crazy Crystals, Baker, Ore. 12-2-1 m.

SPECIAL
Shoes dyed 35c. At Angel's Hat Cleaning. 11-10-1 m.

It's Christmas Time at **FALK'S**

WHAT YOU CAN BUY FOR A **DOLLAR**

ITEMS THAT MAKE EXCELLENT GIFTS

- NECKLACES IN PRETTY GIFT BOXES
- ATOMIZERS IN DAINY SHADES
- POWDER JARS
- PEWTER ASH SETS
- SILHOUETTES
- SET OF PLUSH COVERED DRESS HANGERS
- ASH RECEIVERS
- SERVING TRAYS
- BATH SALTS
- WHISK BROOMS
- GUEST POWDER PUFF SETS
- PROPHYLACTIC MILITARY BRUSH SETS
- HAND TOOLED LEATHER BOOK COVERS
- PLAQUES
- PEWTER SALT AND PEPPERS
- CARVED BONE CIGARETTE HOLDERS
- CINNABAR LAQUER CARVED BOXES
- 3-LB. BOX OF CHOCOLATES
- PEN AND PENCIL SETS
- TOILET SETS
- PERFUME
- ALL LINEN BOXED KERCHIEFS
- BATH TOWEL SETS
- 52-IN LINEN TABLE CLOTHS
- LADIES' HAND BAGS
- SHEER CHIFFON HOSE
- IMPORTED DECORATED IRONSTONE CHINA
- CHILDREN'S WOOL CUFF
- LEATHER HOUSE SLIPPERS

FOR CHRISTMAS SHOPPERS
Try our floral service this Christmas. Book your orders at Clarks Florists. 12-7-1 t.

Dec. 10 last day to pay your water rent without a penalty. 12-7-3 t.

NOTICE OF FINAL SETTLEMENT
In the Matter of the Estate of ALICE M. BUSH, Deceased.
NOTICE IS HEREBY GIVEN that the undersigned, executrix of the estate of Alice M. Bush, deceased, has filed in the County Court of the State of Oregon in Union county, her final account as executrix of said estate, and that the 21st day of December, 1931, at the hour of ten o'clock in the forenoon of said day, at the County court room in the court house of said County, has been fixed by the said court as the time and place for hearing of objections of said account and the settlement thereof.
RUTH JACKSON, Executrix of the Estate of ALICE M. BUSH, Deceased.
L. H. RUSSELL, Recorder. 12-8-1 t.
E. R. RINGO, Attorney for Executrix. Nov. 17, 24, Dec. 1 and 8.

BRIDGE TAUGHT
Auction or contract. Work, Whitehead or Culbertson system. C. H. Devine, Sacajawea Hotel. 12-2-1 m.

Dec. 10 last day to pay your water rent without a penalty. 12-7-3 t.

KNIGHTS TEMPLAR, ATTENTION!
At our next regular Conclave Tuesday, Dec. 8th, there will be election of officers for the ensuing year. Please be present, by order of the Eminent Commander.
L. H. RUSSELL, Recorder. 12-8-1 t.

LIBERTY COAL
Defies Old Man Winter!
Heats Quick and Clean
Try a Load and Be Convinced
Gaither & Waller
Phone Main 528 Jefferson at Elm

LIBERTY COAL
Defies Old Man Winter!
Heats Quick and Clean
Try a Load and Be Convinced
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Phone Main 528 Jefferson at Elm

We're Not "Stretching It"
When We Tell You That
Prices Are "Sliced" to the Bone
On All of Our
Fishing Tackle & Golf Equipment
SPECIAL REDUCTIONS
COME IN AND SEE OUR FINE SELECTION OF NEW AND USEFUL CHRISTMAS GIFTS FOR SPORTSMAN AND MOTORIST
JACK ALLEN SUPPLY CO.
AUTOMOTIVE PARTS & ACCESSORIES - SPORTING GOODS