VALIDITY OF PAYNE ACT TO BE TESTED

Constitutionality of Corporation Tax to Be Passed on by Supreme Court.

VERMONT FIRM SINGLED

Stone-Tracy Company, Retail Concern of Windsor, Is Corporation Sued to Prevent Filing Statement of Its Indebtedness.

WASHINGTON, Jan. 21 .- The first direct steps to have the Supreme Court of the United States decide the constitutionality of the corporation tax imposed by the Payne tariff act were taken to-day, when the case of Stella P. Flint, as general guardian of the property of Samuel N. Stone, Jr., a minor, against the Stone-Tracy Company, of Windsor, Vt., was filed in the office of the clerk

The property of the minor consists of shares in the Stone-Tracy Company, a retail mercantile corporation. Suit was brought to prevent the corporation from filing a statement of its indebtedness and giving other information in regard to its business, as required of such corporations before March as a basis for applying the tax.

It is said the corporation tax provisions

of the act are unconstitutional and that the filing of the information will give an unincorporated competitor an undue advantage over it.

Strong Effort to Be Made Against Corporation Tax Law.

CHICAGO, Jan. 21.—Another step in the campaign that is being waged by industrial and commercial organizations and representatives of corporations to procure the repeal of the so-called "unfair, Inquisitorial and discriminatory corpora-tion tax law." was taken today when Laverne W. Noyes, president of the Illi-nois Manufacturers' Association, anpounced the personnel of the committee which will seek the desired action from

Manufacturers, business men and others who were informed of the makeup of the body declared that Mr. Noyes had exercised exceptional discrimination in selecting a strong body of men to carry out the programme. The committee is as follows:

Laverne W. Noyes, Chicago, Illinois Manufacturers' Association, chairman; A. P. Nevin, New York National Association of Manufacturers; J. H. Beck, St. Paul, St. Paul Jobbers & Manufacturers' As-sociation; W. A. Roberts, Pittsburg. Pittsburg Chamber of Commerce; William O. Mathews, Cleveland, Cleveland Chamber of Commerce; Frederic C. Duffie, Boston, Alkwright Club; L. C. Blanding. Moline, Ill., Moline Plow Company and Tri-City Manufacturers' Association: W.
B. Martin, Dubuque, Iowa, Iowa State
Manufacturers' Association: T. James
Ferniev, Philadelphia, National Hardware Association; Melville W. Mix, Mishawaka, Manufacturers' Bureau of Indiona, W. P. Wayner, Green, Ray, Wiseua; W. P. Wagner, Green Bay, Wis., Green Bay Business Men's Association; George M. Gillette, Minneapouls, Minn., Minneapolis Employers' Association.

ARE BELIEVED DEAD

(Continued from First Page.)

class car stopped on the embankment, cond-class car catching fire. The wreck occurred 37 miles west of Sudbury, where the tracks cut into the side of a steep hill skirted by the river. The forward part of the train passed over the break, whatever it was. The day coach, the fourth from the end of the train, was the first to leave the rails.

Speed Is 40 Miles Hour

The train was running at 40 miles an hour and the momentum carried the car down the hill in a terrific plunge. About 25 passengers were in this car and it is virtually certain that none escaped.

Two minutes after the first crash, only the roof of the day coach showed above floating ice in the river. The second-class coach smashed against the end of a culvert and was crushed like an eggshell.

Passengers Roast to Death.

Some passengers were killed outright, but others were caught in the wreckage, which broke into flames, and were roasted to death

The strong construction of the dining car saved its occupants. It followed the day coach to the brink of the river but everyone in It escaped without serious injury.

The sleeper turned over on its side on the embankment. Several of the train crew in the sleeper escaped with slight injuries. Every man who was able to stand, turned to the work of rescue. Snow was piled upon the burning second-class car and the train crew and the uninjured passengers did heroic work in trying to rescue those pinned

in the burning wreckage. Diver Sent to Find Dead.

Physicians were hurried from Sudbury as soon as word was received and a wrecking train with General Superintendent Gutulius made record time from North Bay. Arrangements were made to bring a diver on a special train from Sault Ste Marie to recover bodies from the submerged car. He is now at the

The injured taken to Sudbury Hospital

include the following: Thomas Paris, St. Paul; Mrs. George P. Dier, Bolssevain, Minn.; Mike Nickola, Max, N. D.; L. M. Donald, Minneapolis; E. Mansfield, Montreal; D. M. Brodie, police magistrate, Sudbury; Samuel Bullard, St. Paul; A. O. Odessman, Norway; W. J. Bell, Sudbury, Joseph Deeleuch, Erin River, Mich.; J. H. Wade, Sudbury; R. Russell, Hamilton, Oat.; Mrs. Houde, Sault Ste Marie (has since died).

Thornton Will Captain Idaho Team. MOSCOW, Idaho, Jan. 21.—(Special.)— James Thornton was elected captain of the Idaho football team at the annual banquet last night given by the girls in domestic science at the dormitory, under the supervision of Miss McFarland. Thornton is a junior. Hereafter blankets are to take the place of the big "I" honor letters, and a blanket was awarded Captain Stokesbery, Thornton, Jewell, Hayes, Cliff Edmondson, Williams, Parkins, Hillman, Lundstrum and Armstrong.

MEAT, MILK AND GROCERIES ADVANCE LARGELY IN PRICE IN NINETEEN YEARS.

CHICAGO, Jan. 21.-(Special.)-The following table shows how the prices of ment, milk and groceries have increased and advanced the cost of living since 1801; Milk and Cream Bottled milk, quart. Groceries. Potatoes (bushel)... Lima beans. Navy beans (bushel). Apricots Peaches (California).

It is asserted that a number of live

stock organizations are preparing to pro-test and call attention to the danger of

depleted production which will follow the present movement.

MEAT TRUST FOUND IN BOISE

Co-operative Plan of Buying Finds

Favor as Counter Move.

ing of the public limelight on this trust reveals the fact that consumers in this

the fact that this trust, as well as many

others, exist, consumers have indicated they are willing to attempt to cut down the present high prices of living by the launching of a co-operative store, purchasing goods by wholesale and selling to

consumers who are stockholders. The president of the Meatmen's Association is George Switcher, head of the Boise Butcher Company, Limited. The

secretary Jared Doolittle, head of the Doolittle Meat Company. It has em-ployed as its clerk Mrs. J. A. Tucker, wife of the ex-County Clerk of Canyon

of its members has attempted to conceal the fact that such an organization really does exist. It controls the price of meat in Boise and some of the firms belong-

ing to it also do a big wholesale trade with outside cities.

Tacoma Ministers Indorse Movement

persons who will pledge themselves not

SHIP W. H. SMITH IS LISTING

HEAVILY TO STARBOARD.

With Masts Broken and Nine Feet of

Water in Hold, Vessel Is

Towed to Port.

SEATTLE, Wash., Jan. 21 - The

of Washington, passed Port Townsend at 3:30 this afternoon on her way to

lifesaving steamer Snohomish acting

The dismantled vessel is in had shape.

mass of wreckage. There are nine feet of water in the hold and the ship has listed to starboard to such an ex-tent that her deck is just above water.

The Smith, which is owned by the California Shipping Company, of San Francisco, sailed from Chemainus, B. C.,

for Delagoz, South Africa, with a cargo of heavy timbers. On January 13, 409 miles west-southwest of Cape Blanco,

Oregon, she encountered a heavy gale

(Continued from First Page.)

ular savings banks, which pay from

3 to 4 per cent interest, as against the

2 per cent interest proposed to be paid

by Government banks. He believes the

Government banks will bring out many

nillions of dollars now kept in stock

ings. He thinks also it will prevent

the great outflow of cash to European banks, and would be the means of tak-

ing up the \$7,000,000,000 of 2 per cent

Caucus Rule to Prevail.

Throughout the present Congress it is agreed the caucus rule is to prevail in the House. This is credited to efforts of the President. The power of Speak-

of the President. The power of Speak-er Cannon and the rules committee has been so far impaired that the caucus is considered the best and fairest means of providing for legislation. Before each caucus is held, the purpose of the gathering is to be announced, and no other subject is to be considered. Her-

outstancing bond issues.

to eat meat for 60 days will be presen

Penches (California)
Prunes
Tomatoes (3-lb, cans)
Canned corn
Peas (2-lb, cans)
Rice, Carolina
Rice, Carolina
Minnesota patents four (bbl.)
Rolied oats (package)
Corn meal (bbl.)
Salmon (1-lb, tine)
Roast coffee, cheap grade
Java coffee,
Whole peoppers, black

Movement to Force Lower Prices Is Growing.

BUSINESS LOBBY ANNOUNCED PLEDGES WIDELY SIGNED

New York Hears Appeal for Million-Club of Abstainers - Labor Unions in Many Cities Indorse Plan Strongly.

(Continued thom Pitts Page.)

ing Kansas City restaurant, has anunced that he will discourage the eating of meat, although he will continue to serve it. He has caused the following line to be printed on all his

the price of meats." A long list of vegetable dishes followed.

One hundred and twenty-five members of the Maywood Methodist Episcopal Church congregation last night pledged themselves not to eat meat or eggs handled by the packers in the socalled meat trust or the local provisions

tion. Des Moines citizens are freely signing petitions urging abstention. Word comes from the South that Memphis, Nashville and Baltimore not only are talking boycott, but are acting upon it. Baltimore has adopted a but-ton bearing the legend "I don't buy meat; do you?" This follows a reso-lution by the Federation of Labor in-dorsing the boycott.

Women Circulat Petitions.

The St. Louis Women's Trade Union League is discussing the subject, and petitions circulated by women advocat-ing the abolishment of meat from all tables are being numerously signed. Ohio towns constitute a stronghold for the crusace. The Canton Central Labor Union has adopted a strong resolution. In Cleveland the effect of the movemen are down. Pork, however, shows no de-

New England apparently is ignoring the movement, but in New York there is evidence of activity. Scores of laboring men and others are making pledges to abstain from meat for 30 days, while many others are only eating meat once

Mrs. Anita Comfort-Brooks, prominent in club circles, has come forward with a suggestion that 1,000,000 housewives unite to force down prices.

Hotel Keepers May Act.

Sam Dutton, president of the Western Hotel Men's Executive Association, said at Denver today that the projected cutting down of meat consumption will be considered by that body at a meeting to be held here January 31, when the as-

sociation will be made National.
"Unless something is done to curtail
the consumption of meat," said Mr. Dutton today, "the time is coming when the poor of this country will be no better off than the peasants of Europe. When the people learn they can live just as well, and feel much better and cut down their household expenses by eating more vegetables, the condition of the working class will be greatly improved."

When an effort was made last night to determine how the Union Meat Company of this city would be affected by the contemplated suit, it was found that the president of the company, C. C. Colt, was out of the city, and the secretary J. C. Good, declared that his company had nothing to do with the companies

against whom the suit is to be brought.
"I have heard nothing about a plan on the part of the Government to sue the companies mentioned," said Mr. Good, "and I know nothing whatever about the conditions involved."

BOYCOTT WOULD HURT RAISERS

Western Association Protests That Public Doesn't Understand.

DENVER, Jan. 2.-The growing movement to boycott meat has aroused stock-men of the West to a protest that the effect of the boycott will be against the stockmen rather than against the packers. Directors of the Western Stock Show Association, composed of 500 Western stockmen and business men interested in livestock production, tonight adopted the following resolutions:

Whereas, There has recently been started a various parts of the country a movement o boycott the use of meat for food with the lea that such action will result in lower

of the President. The power of Speakprices;
Whereas, This movement is based on ignorance as to the actual conditions governing
the meat supply of this country; therefore.
Resolved, By the Western Stock Show Association that we condemn this movement as
calculated to discourage an increased production of meat animals. We believe that
stockmen and farmers of the United States
should be given every incentive for increased
production rather than discouragement. The
present prices of meat are caused by the
increased demand, due to the growing pepulation of the country, and the low prices
that have hereofore prevailed are responsible for the fallure of the producer to keep
pace with the increase in population.

We call the attention of the public to the

Walla Walla Again Cut Off by Bad Washouts.

O. R. & N. BIG SUFFERER

streams in Eastern Washington Reported Rising Rapidly and Damage Will Amount to Many Thousands of Dollars.

WALLA WALLA, Wash., Jan. 21.-Washouts on the Oregon Railroad & Navigation and Northern Pacific branch Navigation and Northern Pacine branch lines to Dayton and on the Oregon Rallroad & Navigation line to Pendleton, Or., late this afternoon have cut off all rall communication to this city on these lines.

All local lines are out and it will be a week before trains go to Dayton. The Snake River section is disabled and lines from Umatilla to Portland are gone.

The Northern Pacific line to Pasco yet remains open, though the track in places is flooded and fears are enter-tained that communication will be cut off before morning. All streams throughout this section are reported rising.

Damage from floods the first part of this week has not yet been repaired and railroad officials say the loss will amount to thousands of dollars. Twenty-four repair crews are now employed on lines running out of Walla

THAW STRIKES PENDLETON

fact, upon the production of livestock, in a large measure, depends the fertility of our soil and, consequently, the production of agricultural cross.

With the lacrease of our population it is the duty of every patriolic citizen to encourage agriculture in every possible way. We assert that the present prices for meats are not unduly high as compared with the advance in prices on all food products. The present movement to howcost the use of meat food is peculiarly supposed to be aimed at the packers, but in reality it is a blow at the stockman and farmer and is calculated to decrease production rather than materially reduce prices.

It is asserted that a number of live-City in Darkness and Railroads Now Out of Commission.

PENDLETON, Or., Jan. 21.—(Special.)— condiction is in derkness tonight and the Washington branch of the O. R. & N. and the Pasco branch of the Northern Pacific are out of commission as a result of the thaw which started early this morning and which is continuing unabated tonight.
Guilles in whose basins there was scarcely any snow visible are raging torrents. The roadbeds are weakened as a result of the frost and thaw and fall an easy prey to the small floods. It is not believed there will be any trains on either of these branches before Sunday though BOISE. Idaho, Jan. 21.—(Special.)—A Boise meat trust has been discovered in this city operating under the title of the Meatmen's Association. The switch-ing of the public limelight on this trust. of these branches before Sunday, though it is not anticipated that any trouble will be experienced on the main line, though the Umatilla is rising. city are paying a third more for their meat now than consumers in either Portland, Salt Lake or Denver. In view of TOUCHET RIVER ON RAMPAGE

Steady Rainfall of Ten Hours Causes Damage to Property.

DAYTON, Or., Jan. 21.—(Special.)— Steady rainfall of ten hours today caused a rapid rise of the Touchet and Patic rivers, threatening further damage to property and stock. The Touchet Valley streams rose three

feet this morning, portions of the valley being under water for the second time this week. The rivers have been on a County.

The association has had official dealing as a corporate body with officers of this city, county and state and although it has worked quietly and unobtrusively, none rampage owing to the ground being frozen preventing the absorption of

HIGH WATER HURTS TRAFFIC

Harriman System Badly Hampered by Flood Conditions.

High water along the Washington division of the O. R. & N. last night shut off traffic between Portland and Spokane. Train No. 1, the Pendleton passenger due at 6:15 P. M., got through on time meeting next week the proposed 60-day but No. 4, scheduled to leave for Sp boycott on meat supplies. The first peri-tion in Tacoma calling for signatures of off. kane at 7 o'clock last night, was called off. The operating department of the Harri-

man system last night was unable to forecast the probable conditions of today. to the Pioneer Improvement Club tonight. The Central Labor Council will take the It may be necessary to continue the sus-pension of traffic between this city and Spokane, although there is a possibility that the flood conditions may abate sufciently to enable the regular operation trains beginning this morning.

Conditions on the Oregon division of the Harriman system are normal and all trains are being operated. While run-ning somewhat late, all through Eastern trains are being routed by the O. R. & N. All of the trouble is on the Wash-ington division, north of Umatilla and Pendleton.

J. Russell, general superintendent for the Spokane, Portland & Seattle, an-nounced last night that there has been no interruption of traffic on the North

15 MEN TORN TO SHREDS American ship William H. Smith, which for nearly a week has been at the mercy of the elements off the coast

Nitrelycerine Explodes by Chance and Slaughters Tunnelmen.

at 3:30 this afternoon on her way to Seattle, and is expected to arrive here FISKILL LANDING, N. Y., Jan. 21.— Fifteen men, three of them Americans, were killed today by a premature ex-plosion of nitro-glycerine in a tunnel about midnight.

The Smith is in tow of the tugs Cudahy and Daring, with the United States that is to form part of the great aque duct which will carry water from the Ashokan dam in the Catskills to New The mainmast is broken off five feet above the deck load, the fore and aft topmasts are gone, and the deck is a

Five men were terribly mutilated, but were so near the mouth of the tunnel that they were rescued alive. The other 15 were found beneath a mass of of the explosion into a bleeding mass of heads, limbs and torsos.

It is believed that one of the workmen, carrying a torch, tripped and fell, igniting a fuse and setting off a series of charges of pitroglycerine. The squad

of charges of nitroglycerine. The squad explosive, were leaving the place when the explosion occurred. A hundred la-borers rushed to the tunney's mouth, and, after dragging forth the injured, PRESIDENT PRODS SENATE set to work clearing away the rock and

carth to get at the dead.

As the nitroglycerine had been purposiy set to shatter rock, it did not damage the tunnel's interior more than the contractors had planned, and after two hours the bodies were reached.

Assessment Held Not Confiscatory. OREGON CITY, Or., Jan. 21 .- (Spe-OREGON CITY, Or., Jan. 21.—(Special.)—Circuit Judge Eakin this afternoon dissolved the temporary injunction restraining the city from improving Eleventh street and dismissed the complaint of Captain J. T. Apperson, owner of a block on the street. Apperson, who is a non-resident property owner, complained that his assessment was confiscatory. It is now believed that as soon as the good weather sets in the improvement of the street will proceed.

Spokane People at San Jose.

SAN Jose, Cal., Jan. 21 .- Two hundred excursionists from Spokane, Wash., arrived here at noon today and were welcomed by local business men. This afternoon they visited the western portion of the valley and the foothilis, going over the interurban electric line, and this evening they will be tendered a public reception at the Hotel Vendome. They will leave a midnight for the south.

Your Last Chance for **Cut-Price Piano Buying!**



Pay \$5.00 a month

Eilers Great Warehouse Sale and Advertising Test Positively Ends Today. Bring the Certificate in at Once---Pay Balance as Best Suits Your Convenience. Hurry Is the Word Now.



Pay \$1.25 a week.



Pay \$6.00 a month.



Pay \$1.50 Weekly

Today will see the end of Eilers Great Warehouse Sale and Advertising Test. With it closes the greatest and most remarkable money-saving event ever known. All past selling records have been broken. Upwards of three hundred and eighty shrewd business men and women have profited by this sale. This proves conclusively that everything we've said and claimed is exactly so.

While our new wholesale warehouse and factory isn't yet completed, we've practically accomplished our object. The many carloads of fine pianos which could not be unloaded owing to the delay in our building, caused by unlooked-for and unusual weather conditions, have practically all been disposed of.

The remaining instruments—some twenty pianos should be gone by this evening-in any event, this great offer will be withdrawn and sale will positively end tonight.

It's better to get one of these remaining fine pianos now at the greatly reduced prices than to wish you had. Come right away—the first thing this morning if at all possible. Eilers Piano House, 353 Washington St., at Park



LOVE LOST; \$50,000 WON

WIFE BUT GETS RICH QUICK.

Average of \$10,000 Per Minute Made in Court by Verdict Against Affinity.

KANSAS CITY, Mo., Jan. 28-(Special.) -After less than five minutes' delibera-tion foday a jury in Judge Sechorn's court gave A. L. Sherman, a Kansas City lawyer, a verdict of \$50,000 as a balm for wounded feelings sustained when his wife gave her love to another man three years

The suit was for \$25,000 exemplary and \$25,000 actual damages. The defendant was J. C. Silverstone, now of Seattle. Mrs. Sherman obtained a divorce a year ago. Their life was happy until January, 1967, when, Sherman testified, Silverstone began to shed compliments and other attentions on Mrs. Sherman. Sherman said he asked his wife how it was she could buy millinery and fine dresses without approaching him for a loan. She told conflicting stories and Sherman went to Silverstone's store to see him about it. Sherman said he Mrs. Sherman obtained a divorce a year Sherman went to Silverstone's store to see him about it. Sherman said he seized Silverstone by the throat and forced him back on a barrel. Under threats of killing him, he said, he obtained a partial confession.

"After that my wife and I had frequent quarrels, and finally she left me, taking our child. The last I heard of her she was in Seattle."

Houlahan to Go to Katy?

FORT WORTH, Tex., Jan. 21 .- Re ports are current in railroad ceriles here today that Edwin Hawley will place P. H. Houlaban at the head of the operating department of the Mis-sourl, Kansas & Texas Railroad as gensouri, Kansas & Texas Kalirond as general manager. Mr. Houlahan, who is now general manager of the Chicago & Alton Railroad, is in Denison today and is said to be inspecting the Missouri-Kansas & Texas property.

Big Poultry Show Planned. MOSCOW, Idaho, Jan. 21.—(Special.)— Gainford P. Mix, president of the Latah

be the largest ever offered in this section. "The only drawback," said Mr. Mix, "will be in not having as much room as we would like in the building." Third Fever Victim Dies.

OREGON CITY, Or., Jan. 21.—(Special.)—Lizzie Zirbel is the third victim

of the typhoid fever epidemic at Williamette. She died this morning, aged 14 years. She was born in Wisconsin and is the daughter of A Zirbel. The family arrived here recently. St. John Withdraws Complaint.

SALEM, Or. Van. 21.—(Special.)—Will G. Steel, secretary of the Peninsula De-velopment League, has written the State Rallroad Commission that in view of the efforts of the Portland Railway, Light &

AMERICAN BANK & TRUST COMPANY

Portland, Oregon

CAPITAL \$150,000

SAMUEL CONNELL, President. G. L. MACGIBBON, Cashier.

COMMERCIAL AND SAVINGS BUSINESS

Interest paid on Time Deposits and Savings Accounts.

CORNER SIXTH AND OAK

County Poultry Association, said this morning the premium list to be awarded at the poultry and pet stock show to be the largest ever offered in this section. "The only drawback." said Mr. Mix, "will be in not having as much room a few manded. The complaint has been dismissed by the Railroad Commission."

Japanese Coal Received.

SAN FRANCISCO, Jan. 21 .- The first full -argo of Japanese coal received here in many months arrived today and it is expected that following shiploads will relieve the coal shortage now pre-



This is About Hair -Your Hair

Is it gray? Is it faded or streaked? Has it lost its youthful color, lustre and brilliance? Of course you aren't going to be satisfied any longer to let your hair spoil your looks after you know there is a simple, safe, harmless, sure way of restoring your hair to its original color and That way is the Ideal Hair Dyeing Comb. Sixty thousand women have beautified their hair with the Ideal

Comb. It never fails-it can't.

We have a free book about it that you ought to read. This book contains a lot of valuable information about the care and dressing of the hair. It's worth writing your name on a postal to get it.

H. D. Comb Company Dept.71 118 East 28th St., New York