SMALL TAX ON SALES MEETS OBJECTIONS

Plan Adopted by France Not Favored by England.

CONSUMER ALWAYS PAYS

Inheritance Taxation on Progressive Scale, Banker, Kahn Believes. Should Be Left to the States.

BY OTTO H. KAHN.

Article VII—Continued.

Fifth—Much can be said for a small tax on sales, or turnover, say one dollar for each hundred dollars. A tax of this nature has recently been enacted in France and to a limited extent in Canada. It has been advocated from certain quarters in England, but has not met with the approbation of the British treasury and its very competent advisers. My first impression was distinctly in favor of such a tax, but further reflection and investigation have caused me to hold my judgment on this subject in abeyland. Selmar has a sister residing in that city, who will take charge of the bedy.

BY OTTO H. KAHN.

Article VII—Continued.

Fifth—Much can be said for a small tax on sales, or turnover, say one dollar for each hundred dollars. A tax of this nature has recently been enacted in France and to a limited extent in Canada. It has been advocated from certain quarters in England, but has not met with the approbation of the British treasury and its very competent advisers. My first impression was distinctly in favor of such a tax, but further reflection and investigation have caused me to hold my judgment on this subject in abeyland. The core gave an address. Mr. Tooze said he had three ach argined before Judge Wolverton on a charge of violating the internal revenue laws. The offense is said to have been previous to the date on which the dry law went into effect. SALEM, Or., Oct. 25.—(Special.)—The body of Louis Selmar, who committed aucicle at the state hospital here Saturday by cutting the arteries in his neck with a safety razor blade, has been sent to Cleveland, Ohio, for such a tax, but further reflection and investigation have caused me to hold my judgment on this subject in abeyland. Only for such a tax, but further reflection and investigation have caused me to hold my judgment on this subject in abeyland. Only for such a tax but further reflection and investigation have caused me to hold my judgment on this subject in abeyland. Only for such a tax but further reflection and justice between differently situated industries, merchants and manufacturers. I have not yet been able to reach a final conviction in my own mind as to the arguments pro and

Sixth-I believe that, failing the enactment of a broad sales tax, various minor taxes can be devised—or existing taxes of that nature strengthened—and divers stamp taxes can be imposed, all of which would be highly productive and not accompanied by harmful consequences.

It may be objected that taxes of this nature are finally passed on to the consumer. No doubt, to a large extent, they are. So, in the end are almost all taxes, even to a considerable degree individual surtaxes. Burden Always Cumulative.

The burden on the consumer tends slways to be cumulative, inasmuch as almost every article before it comes to him passes through several differ-ent handlings in the process of being converted from the raw material to the finished article on sale, and each one of those concerned in that pro-cess seeks to add to the price a proportionate percentage to cover portionate percentage to cover his taxes, at least in part. Nor, in the great majority of cases, is he justly subject to reproach for doing so, He is, as a rule, simply acting from necessity because, as I have indicated before, what the excess profit tax as well as the surfaxes absorb is that sential necessity for the conduct of

business—cash.
Altogether, I feel certain that the enactment of reasonable instead of obnoxious and oppressive taxes would lead to the lowering of prices all ound, through a great reduction in the cumulative percentages with which prices are now "loaded" to meet taxation. Competition would see to that. If, contrary to expectation and sprecedent, competition should not do so, other agencies are, competition er can be made, available which will see to it.

To those who would recoil from a To those who would recell from a tax to which the facile opprobrium of the name "consumption tax" may be attached. I would point out that as "a rose by any other name would sinell as sweet," so a tax which while being productive of large revenues does, in effect, tend to diminish the existing burden on the people, is a good tax by whatever name it is estiled.

Inheritance Tax for States.

Seventh-Inneritance taxation on a gressive scale has rightly be definitely extablished feature of our programme. But such taxation should, it seems to me, as soon as conditions permit, be left principally or wholly for the use of the states, which are now hard pressed to find sources of revenue.

It is greatly to be desired that the

It is greatly to be desired that the states develop a salutary and stimulating rivalry along various lines of usefulness for the people in those functions which properly belong to the states and which can be accomplished by them to better effect and advantage than by the federal government. To be enabled to do that the states should have access to ampler revenues than they now possess or revenues than they now possess o can possess when virtually ever-source of revenue is so largely appro-priated by Washington. One of the resources suitably and logically be onging to the states primarily seems to me to be the inheritance tax.

Incidentally, inheritance taxation should be imposed not according to the value of the estate, but according to the size of the distributive shares. Under the present federal system an estate bequeathed to one descendant is taxed at the same rate as an estate divided among, say, six descendants. That is manifestly un-fair and socially undestrable. (To Be Continued.)

Water Applications Filed.

SALEM, Or., Oct. 25.—(Special.)— Illiam T. Reed of Kansas City, Mo., has filed with Percy A. Cupper, state gineer, application covering ap-opriation of water from Jump Off e creek and Winona reservoir for a irrigation of 1240 acres of land The developent contemplates the construction

of about eight miles of main ditch at an estimated cost of \$100,000. The Shevlin-Hixson company seeks a permit to appropriate water from Paulina creek for domestic use and for steam power in connection with the corporation's sawmill near Bend.

TO REFAMING DRY LAW

Parade Prizes to Be Given.

ALBANY, Or., Oct. 25 .- (Special.)-Large pictures of General Pershing, Marshal Foch and General Haig will be among prizes to be awarded by the local post of the American Legion the local post of the American Legion to participants in the armistice-day parade here. They will be given to schools staging the best stunts in the parade. The legion will give a \$25 silver cup to the fraternal organization entering the best fl. t, in the parade. Other prizes will be given to best entrants of various kinds.

and Vancouver, B. C., brought eight members of the crew into the United States district court yesterday for

Last Honors Paid Soldiers.

PRINEVILLE, Or., Oct. 25.—(Special.)—At 2 P. M. yesterday, under auspices of the American Legion, the last ceremonies were held over the remains of Elmer Houston, one of the

cial.)—The Crook county high school football team played the hardest game of the season Saturday when it met the American Legion squad. At Vancouver, Wash., Pickle Man, Althe close of the game the score stood 75 to 75.

DAILY METEOROLOGICAL REPORT.

PORTLAND, Oct. 25.—Maximum temperature, 58 degrees; minimum, 49 degrees.
River reading, 8 A. M., 32 feet; change in last 24 hours, none. Total rainfall (5 P. M.) none; total rainfall since September 1, 172 inches; extember 1, 1820, 7.71 inches; normal rainfall since September 1, 172 inches; extember 1, 1820, 7.71 inches; extember 1, 1820,

neurs, 26 minutes. Moonries, 4:50 P. M.; moonset, 4:50 A. M. Barometer (reduced to sea-level) at 5 P. M.; 30 08 inches. Rel- ative humidity at 5 A. M.; 38 per cent; at moon, 91 per cent; at 5 P. M.; 78 per cent. THE. WEATHER.							a building back of Fifth and Reserve streets, within 100 feet of the military reservation, he is alleged to have rigged up a still for making beer, whisky and wine. The raiders are said to have found
STATIONS.	Minimum temperat	Maximum tempera	Precipitation past	E Velocity	d Direction	Weather.	200 gallons of raisin mash, 500 bottles of beer ready for sale and a quantity of whisky. Joe had several large rooms back of a former garage and livery stable and could see the streets while making the liquor, it is said. His still is believed to have been brought in from Omaha, Neb., and had a carrelly of a gallon A garinder.

M. today, *P. M. report of preceding

Portland and vicinity-Fair; northeast-

oregon and Washington-Pair; moderate ortheasterly winds.

and finally it broke out on my hands

and scalp. The first eruption was in pimples, and upon scratching it devel-

oped into a rash. My hair became

very dry and I could not do my work

where it required putting my hands in water. The eruption isched almost

constantly and kept me from sleep

ing nights.
"I began using Cuticura Soap and

Ointment and in a month's time I was completely healed, after using five cakes of Cuticura Sospandthreeboxes of Cuticura Ointment." (Signed)

Miss Genevieve Stevens, Choteau, Mont., April 23, 1920.

Use Cuticura for all toilet purposes

Bampis Each Free by Mail. Address: "Cutteura Lab-eratories, Dapt. E. Maidan 48, Masz." Solid overy-where, Scoop 25c. Ontment 55 and 5c. Taleum 25c. Cuticura Soap shaves without mug.

a capacity of a gallon. A grinder, press operated by hand, barrels, bot-tles and various implements of the trade filled a big truck twice. Phoenician and Greek emigrants colonized the coast of the Mediter-ranian and Black seas.

leged to Have Still Operating

Near Main Street.

TO BREAKING DRY LAW.

Brings Fine of \$25.0 Also

to Negro Chef.

Twenty quarts of real liquor im-

AMUSEMENTS.

TICKET OFFICE SALE Now Open

HEILIG Broadway at Taylor THIS | Wed., Thur., OCT, 27, 28, WEEK | Fri., Sat., OCT, 29, 30. THE SELWYNS PRESENT MUSICAL PLAY SUCCESS

MALEY REEVES-SMITH

HERBERT JR. MARTINETTI SPLENDID SUPPORTING CO. EVENINGS—\$2, \$1.50, \$1, 75e, 50e SAT, MAT. \$1.50, \$1, 75e, 50e.

PANTAGES Matines The Musical Sensation of Vaudeville JARVIS' WHIRL OF MIRTH With Roe Reeves, Willard Jarv st of comely beauties, Special Engagement Extraord Extraordinary JULIETTE DEKA The Famous Franco-American Comedient 6 other big acts 6 2 Shows Daily. Night Curtain 7 & 2.

Hands and Scalp. Itched LOEWS Constantly. Kept Awake. "Eczema started on my face at first

Today—Tonight—"The Great Redeemer, greatest picture of the year, starring House Peters; "Be Cautious Girls," a girly, girly show; Gardner & Revere songs-dances; Shell & Vernon, Oddity

LYRIC Musical Comedy

"ALL ABOARD."

The Rosebud Chorus in Full Bloom Matinees at 2; Nights, 7 and 9.

Country Store Every Tuesday Night Chorus Girls' Contest Friday Night

CIRCLE Fourth at Washington NAZIMOVA

"The Heart of a Child" Also the comedy. "Pettlecats and Pants, open from 9 o'clock in the morning until 1 o'clock of the following morning.

GLOBE Eleventh and Washington. SHIPWRECKED AMONG CANNIBALS The Most Unexpected

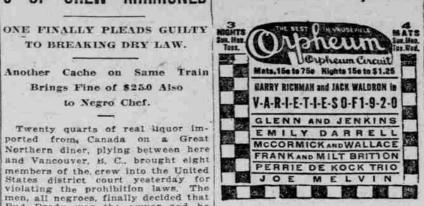
Picture Ever Filmed ANCINGTAUGHT

ALL NEW STEPS AND POPULAR DANCES gentiemen \$5. De Hor demy, 23d and Washingt from inferior teachers—you must practice. LEARN IN A REAL SCI from professional dancers. Phone 7656. Private Jessons all hours.

DANCE TONIGHT

Broadway Hall Portland's Distinctive Ball Room. Fleming Orchestra De Luxe every week night.

AMUSEMENTS.



WEDNESDAY BARGAIN MATINEE BAKER

Now Playing.

Clever, Absorbing, Effective, Mystery Play VOICE IN THE DARK



Throw up His Hands SEE THE SUPER SPECIAL

A MAURICE

TOURNEUR with House Peters & A NOTEWORTHY CAST It's a Compelling Screen Master-piece by H.H.VAN LOAN

Directed by Clarence Brown under Mr. Tourneur's personal supervision

5—Acts Vaudeville—5

TOO LATE TO CLASSIFY. stranger who picked up injur. Saturday on Vancouver bridge plea e Marshall 38827. His folks are wo CITCHEN range with coil, cheap. Taber

FUNERAL DIRECTORS. EDWARD HOLMAN

& SON FUNERAL DIRECTORS Third and Salmon streets, Main 507.

MILLER & TRACEY Perfect Funeral Service for Leas, Independent Funeral Directors. Washington street, Between 20th and 21st streets, West Side. Lady Assistant. Main 2081. Auto. 578-85.

Dunning & McEntee Now located in their new residential funeral home, Morrison at 12th, West Side. Phone Bdwy. 450, Auto. 545-58
The Funeral Home of Refinement and Distinctive Service.

Note—We have no branches nor any connection whatever with any other indertaking firm. McENTEE . & EILERS Funeral pariors with all the privacy of a home 16th and Everett streets. Phone Broadway 2133. Automatic 521-33.

J. P. FINLEY & SON

FUNERAL DIRECTORS.

Main 9. Montgomery at Fifth. DOWNING & McNEMAR The Residential Funeral Home. 441 Multnemah st., Irvington Dist. East 54. EAST SIDE FUNERAL DIRECTORS.

(F. S. Dunning, Inc.)

"The family set the price," 414 East Aider.

A. R. ZELLER CO. 592 Williams Ave. Phone East 1088. P. L. LERCH E. Eleventh and Clay. SKEWES UNDERTAKING CO., 3d and Clay, M. 4152, A. 2231. Lady assistant. A. D. KENWORTHY & CO., 5802-04 92d st., Lents, Tabor 3267.

BREEZE & SNOOK 1047 Belmont E, 1255 B, 1346

FLORISTS. 328 MORRISON
PORTLAND HOTEL
MAR. 753
CHARGE ACCTS SOLICITE
348 MORRISON
BROADWAY & PARK
TO STORES MAR. 257

Smith's Flower Shop

MARTIN & FORBES, CO.

Florists, 354 Washington, Main 280, Flowers for all occasions, artistically arranged. CLARKE BROS. florists, 287 Morrison st. Main 7709. Fine flowers and floral de-signs. No branch stores. TONSETH FLORAL CO. 387 Washington st. bet. 4th and 5th. Main 5102. A 1101. MEETING NOTICES.







LIBERTY ASSEMBLY, UNITED ARTISANS— Regular bi-monthly dance, Wednesday, Oct. 27, W. O. W. hall, E. 6th and Alder Heitkemper's 5-piece union orchestra. Admission 35c

A. AND A. S. RITE



MULTNOMAH COUNCIL
OF KADOSH NO. 1.—Regular meeting in Auditorium,
Scottlish Rite Cathedrai, this
evening at 8 o'clock, followed
by work in 8th degree, Brothir W. L. Cooper, 32d degree,
order Eminent Commander, G. P. EISMAN, Recorder, PORTLAND CHAPTER NO R. A. M.—Special convoca on Wednesday, October 27, a 30 P. M. Royal Arch de-ce will be conferred by Par-tigh Priests. Refreshments



L. L. SCOTT, Secy. SUNNYSIDE LODGE No. 160 SUNNYSIDE BOOKERS

A. F. AND A. M.—Special
communication this (Tuesday)
evening. October 27, 7 o clock
temple, Thirty-ninth and Hawthorne avenue. Work in E. A
order of W. M.
JAMES S. GAY Jr., secretary. IMPERIAL LODGE No. 150 F. AND A. M.—Special

WAVERLY LODGE, U. D. A. P. AND A. M.—Specia communication this (Tuesday evening, Oct. 26, 7:30 o clock Work in P. C. degree, Visitors welcome. By order W. M. H. E. VERRINDER, Sec.





HAWTHORNE LODGE NO 111. A. F. AND A. M.—Specia communication this (Tuesday evening at 5 o'clock. Wor in the M. M. degree. Visitin MIDDLE CHAPTER SOCIA MIDDLE CHAPTER SOCIAL
CLUB, O. E. S., will give a
bridge and Five Hundred party
today, October 20, at 2 o'clock,
Pytniau temple. For Masonic
and Eastern Star home fund.



NYDEA TEMPLE will holipecial session, Wednesday October 27, 1 P. M. Pythia. emple. Order of Queen. ADDA CELLARS, Recorder.



COURT MT. HOOD, No. DRESTERS OF AMERIC tasket social and enterta ent, Tuesday evening, (ber 26, 1929, at the Forest CANTON, PORTLAND NO. I.
P. M. I. O. O. F. will visit
Ellison Encampment No. I Tuesday evening, October 26, Chevallers in fatigue uniform by order of the commandant.

M. BRIGGS, Commandant F. P. H. MILLS, Clerk. IVANHOE HOMESTEAD NO. 5038, B. A. Y.—Halloween dence and card party Wednesday, October 27, at W. O. W. hall, 10th and Taylor. Cards at 8:20 sharp Special Halloween prizes. All come.

DANCE given by Prespect team, No. 140 Thursday evening, October 28, W. O. W hall, 128 11th at. Everybody welcome FRIEDLANDER'S for lodge emblems, ass pins and medals, 316 Washington st. EMBLEM jewelry, buttons, charms, pfns, lew designs. Jaeger Bros., 121-3 Sixth st.

HEHN—In this city, Oct. 24 John Hehn, aged 86 years, beloved father of Lillian Hoffman and Jensie Sword of Portland and Helen Quast of Ritxville, Wash, and Fred Hehn of Beiseker, Alberta, Canada, also survived by 5 grandchildren and 2 great grandchildren. Funeral notice later, Remains at the parlors of Miller & Traccy. great - grandchildren. Funeral notice later. Remains at the parlors of Miller & Tracey.

DUSTIN—At the family residence, 335-East Fifteenth street North, October 20, 1920, George W. Dustin. aged 74 years. The remains are at Finley s, Montgomery at Fifth. Notice of funeral hereafter.

RANDALL—In this city, October 27 Richard Crandall, aged 36 years, lat of Linnton, Or., son of Mark Crandall brother of Commodore and Self Crandall, Martha Williams, Jossie South mayed, Rose Dickens and May Hell Lawyer. The funeral service will be held today (Tuesday) at 2:130 o'clock P. M. at Finley's, Montgomery at 5th Friends invited. Concluding service Riverview cemetery.

JOSSELYN—Oct. 24, at the family redence 712 Lovejoy at., Sidney A. Jos lyn, aged 80 years, husband of Kate Josselyn, father of Mrs. C. Q. Fitch a Mrs. John W. Wilson of Ripon, W. B. S. and T. W. Josselyn of this ci The funeral service will be held t (Tuesday) morning at 10 o'clock at a Portland crematorium, 14th and Byt sts. Friends invited. J. P. Finley & Schrecters. siz. Friends invited. J. P. Filiney & Son, directors.

SILCOCKS—In this city, October 23, 1920, Fred H. Silcocks, aged 34 years, beloved son of Mr. and Mrs. Fred Silcocks, brother of Mrs. W. J. Bulger and Miss. May Silcocks, all of this city. Private funeral services will be held at the Portland creamatorium, 14th and Bybee sits, at 3 P. M. today, (Tuesday), October 26, 1920. Remains at Holman's Funeral parlors, Third and Salmon sts.

MIDDLETON—In this city, October 24, John B. Middleton, aged 45 years, late of 334 5th st., brother of Edwin C. Middleton, The funeral service will be held today (Tuesday), st 11 A. M., at Flniey's, Monigomery at 5th, under auspices of Portland Acrie No. 4, F. O. E. Friends invited. Concluding service Mt. Scott cemetery.

cemetery.

PACKARD—In this city, October 25, Raymond C. Packard, aged 38 years, late of the Hotel Baniler, brother of W. A. Packard of Portland. The funeral service will be held Wednesday, October 27, at 10:20 A. M. at Finley's, Montgomery at 5th. Friends Invited, Concluding service, Portland crematorium. service, Portland cremstorium.

BARBER—in this city, Oct. 22. Mortimer
L. Barber, aged 63 years, Rusband of
Mrs. Hannah Barber and father of Mrs.
N. N. Kirby, Mrs. H. Scovell, Mrs. S. C.
Curry, Hugh, Leslie and Earl Barber,
Remains will be forwarded by McEntee
& Ellers to Nehslem, Or., where interment will take place.

HARVELL—At his late residence east of
Vancouver, Wash, October 24. Lincoln
E. Harvell, aged 55 years, Funeral servlices will be held Wednesday, October
27, at 2 F. M. at the chapel of Breeze
& Snook, Belmont, at 35th. Friends
invited.

MOAR—The funeral services of the late

MOAR—The funeral services of the late
William James Moar, aged 14 years,
will be conducted today (Tuesday), at
10:30 A. M. in the Damascas Dunkard
church, Priends invited. Interment Damascus cometgry, A. D. Kenworthy &
Co., directors.

FUNERAL CARS. MOUSINES for funeral services. JONES AUTO LIVERY, MARSHALL 114.

AUCTION SALES.

At the Baker Auction House, Fambil and West Park streets. Sale at 10 A. M.

PORTLAND "MARBLE WORKS BLAESING GRANITE CO.

NEW TODAY.

Send Us Your Old Carpets
(We Call and Deliver.)
old Rugs and Woolen Clothing.
We Make Reversible, Hand-Woven FLUFF RUGS

Room-Size Fluft Rugs Woven, 817.50. Rng Rugs Woven All Sizess Clothes Clenning and Dyeing Bepts Mail Orders—Send for Booklet. Feathers Renovated Carpet Cleaning 5x12 Rugs, Steam Cleaned, \$1.50 WESTERN FLUFF RUG CO. 54 Union Ave. N. Phones: East 6516 and East 7653

Irvington Bungalow

Seven rooms; new, strictly modern; hardwood floors throughout. Large living room; fireplace. Everything up-to-date.

PRICE \$7950 Go and see this place. No. 678 E. 14th St. North

LIBERAL LOANS We loan our own money on real estate first and second mortgages, contracts livestock, notes, etc.

F. E. BOWMAN & CO. 210 Cham. of Com. Bldg. Main 3026

Mortgage Loans Lowest interest rates; installment re-payments if desired. Building loans made. No delay in closing. A. H. BIRRELL CO.

217-219 Northwestern Bank Building Marshall 4114 Edward E. Goudey Co.

MORTGAGE LOANS United States Bank Building

Phone your want ads to The Orego-an. Main 7070, Automatic 560-95.

NEW TODAY.

\$5000

TERMS

This handsome 5-room bungalow with every modern convenience has hardwood floors, all built-ins, fireplace, Dutch kitchen, full cement basement, fine furnace; attic large enough for three large rooms. The architecture, workmanship and material speak for themselves. Built by owner 5 years ago and looks like new. - 82x100 corner lot, improved street. 3 blocks to Franklin high school, and 5 blocks to Mt. Scott car If you are in the market, don't fail to see this. It will please you. THE LAWRENCE CO.

Main 6915 212 Corbett Bldg.

NEW ALAMEDA PARK

\$6500

your own paper; electric fixtures, furnace. All are included at this price. Very best part of Alameda, one block to Broadway car.

A most beautiful home indeed. Price below any similar offering in Portland.

R. T. STREET GOOD HOMES REALTOR EAST SO4.

LADIES,

WE CALL FOR YOUR OLD CARPETS, Rugs and Woolen Clothing.

All Work Turned Out Promptly. Rag Rugs Woven All Sizes.

Mail Orders. Send for Booklet. Carpets Cleaned, Laid and Refitted. NORTHWEST RUG CO., 188 East 8th 8t. Phone East 3580.

Portland Business Bulletin

A directory of business firms and professional men condensed and classified for ready reference. For rates by the month or year, or other information, telephone The Oregonian, Main 7070 or A 6095, House 29.

ACCOUNTANTS.

JULIUS R. BLACK, public accountant auditor, income tax service. Concord bidg., 2d and Stark. Phone Main 7443. ADDING MACHINES. 515 BUYS adding machine; adds 7 figures 518 Corbett bldg. Marshall 557. ALTERATIONS. LADIES' tallering; perfect fitting; wer guar. I. Reubin, 408 Bush & Lane bldg.

ASSAYERS AND ANALYSTS. dONTANA ASSAY OFFICE, 142 Second Gold, sliver and platinum bought. ATTORNEY.

BATHS. CHIROPRACTIC, steam boths and mas-sage, 10th floor Broadway blds. Mar-shall 3187. Dr. Laura E. Downing. DR. McMAHON'S baths, Portland. Steam showers, plunges, tubs, all for 35c. Tell your friends.

CELLULOID BUTTONS. THE IRWIN HODSON COMPANY, 387 Washington. Broadway 434. A 1254. CHIROPRACTORS. DR. McMAHON'S 100% chiropractic. Adjustments made easy, enjoyable and curative; lith year in Portland. My patients requiring extended time SI adjustments \$15.

CHIROPODIST. DR. T. H. CHALMERS, foot spe-cialist. Tell your friends. 30d Swetland bldg., Fifth and Wash-ington. Marshall 3124. FEET HURT Come to Dr. Gartner, foot arches made to order, 511 Swetland bidg. 5th and Washington. Main 1981. OR. O. O. FLETCHER—Foot troubles scientifically corrected. Lady assistant, 51: Morgan bldg. Main 8762. CHIROPODISTS-ARCH SPECIALISTS.

William, Estelle and Florello De Veny.
The only scientific chiropodists and arch
specialists in the city. Farlors 302 Gerlinger bldg. S. W. corner Second and
Alder. Phone Main 1301. COLLECTIONS.

NETH & CO., Worcester bidg. Main 1796.

No collections, no charges. Estab. 1990. DANCING.

DOROTHY RASMUSSEN—Bailroom an esthetic dancing, 610 Ellers building Wash., bet. 4th and 5th. Main 1123. SUMMERS' Dancing Academy, lessons, day eve. Dance Sat. night. Manchester hat 85½ Fifth street. Broadway 3590. DENTISTRY. DENTISTRY DR A. W. KEENE, 351 1/2 Washington st. Without pain. Latest nerve - blocking method.

ELECTRICAL REPAIRING.



BLECTRIC MOTORS Bought, sold, rented and repaired Walker Electric Works, 413 Burnside corner 16th. Broadway 5674. DOG AND CAT HIOSPITAL.

ROSE CITY VETERINARY HOSPITAL East 7th and Grant stn. Both phones day and night service; 3 veterinarians LANDSCAPE GARDENERS. PACIFIC LANDSCAPE GARDENERS,
Specialists in creating and taking care of parks, lawns, gardens, rookeries, fountains, etc., shrubs, perennials and bulbs; old mans and fertilizers. Phone Sell. 1905, 4508 45th ave. S. E.

MUSIC TEACHERS. L CARROLL DAY, teacher of piano and voice, Broadway 2555. 188 18th street Dunning system—Broadway 2555. VIOLIN, plane, mandelin, guitar, banje vocal coach, 409 Yambill.

OPTOMETRISTS AND OPTICIANS. GLASSES AT A SAVING I solicit your patronage on t basis of capable service. The PAINTING AND PAPER HANGING.

McKELLAR, the painter, painting and tlating (interior work a specialty), 163 E, 35th st. Tabor 2555. PAINTING AND TINTING. HOUSE painting, decorating of all kinds signs; 25 years experience. Tabor 298 C. H. TERRILL, house and sign painting papering, tinting, 467 E. 37th. Tab. 2611

PATENTS ATTORNEY.

PATENTS—Our practice has extended over a period of 40 years. All communications strictly confidential: prompt, efficient, conscientious services: handbook free on request. MUNN & CO., patent attorneys, San Francisco office, Hobbut bidg., 582 Market st. Chicago office, room 810 Tower bidg.; Washington office, room 103, UES F st.; New York office, Woolworth bidg.

PATENTS, Associated encelables mechan-PATENT ATTORNEY. PATENTS—Associated specialists, mechan-ical engineers, draftsmen. A. D. Hadley atterney, 314 Wilcox bldg. R. C. WRIGHT—22 years' experience U. S. and foreign patents. 601 Dekum bidg.
PHYSICIANS.

PHYSICIANS,
DR. R. A. PHILLIPS, Broadway building
Rheumatism, stomach, bowel, lung, liver,
kidney, bladder, rectal, prostate, female
disorders, skin affections, blood pressure,
enlarged tonslis, moles, birthmarks. DISEASES of women and goitre my spe-ciatty. Dr. Margaret Haynie, 215 Swet-iand bldg. Main 1765. PLUMBING SUPPLIES.

PLOMBING SUPPLIES AT WHOLESALE price. Stark-Davis Co., 188 4th. Main 197. PLUMBING supplies at wholesale prices A. L. Howard, 230 Third street. PRINTING. PRINTING F. W. BALTES & COMPANY First and Oak, Main 165, 511-65.

SANITARIUM. GLEN HAVEN rest home, milk and rest cure, massage and electric treatments. 155 E. 28th st. E. 4222 STORAGE. PACKING AND CRATING furniture is our specialty; we can save you half of the freight by shipping your goods in pool car. Pacific Storage & Delivery company, East First and Madison, East 891.

TRADEMARKS. OREGON TRADEMARK BUREAU, 601 Dekum bldg. U S., foreign trademarks TRANSFER AND STORAGE.

SECURITY STORAGE & TRANSFER CO Packing-Moving-Storage.
Reduced Freight Rates.
Money Lossed on Warehouse Receipts
IN THE HEART OF THE CITY.
53 FOURTH ST., COR, OF PINE.
PHONE, BROADWAY 3715.

OREGON AUTO DESPATCH

Thirteenth and Kearney,
GENERAL HAULING.
Motor and horse equipment, any caps
MOVING—PACKING—STORAGE
PHONE BDWY. 3309

OREGON TRANSFER CO., 474 Glisan st., corner 18th. Phone Broadway 1281 or 1180. We own and operate two large class "A" warehouses on terminal tracks. Lowest insurance rates in the city. EXPERIENCED pruning and trimming: Lowest insurance rates in the city prices reasonable. Main 1892, Res., Main 1892, Res., Main 1892, Res., Main 1893, Res., Mai

WHOLESALERS AND MANUFACTURERS ENGINEERS' AND MILL SUPPLIES, HIDES, WOOL AND CASCARA BARK

THE M. L KLINE CO., 84-86-87-89 Front GRAIN MERCHANTS. PACIFIC GRAIN CO., Board of Trade bldg.

RASMUSSEN & CO., Second and Taylor, W. P. FULLER & CO., Front and Morrison,

ROPE AND BINDING TWINE, ortland Cordage Co., 14th and Northrup PLUMBING SUPPLIES AND PIPE. THE M. L. KLINE CO., \$4-56-87-89 From PRODUCE COMMISSION MERCHANTS. EVERDING & FAREELL, 140 Front street SAZE, DOORS AND GLASS.

50x100 FT. LOTS

\$10 DOWN \$8 Per Month

Sale Just Started

PER LOT THE FINEST RESIDENCE DISTRICT IN THE NORTHWEST AND THE BEST

MONEY This is the last opportunity to buy lots in beautiful ROSE CITY PARK on prices and terms like these.

VALUE FOR THE

THIS IS A GOLDEN OPPORTUNITY SO ACT QUICKLY

Salesmen with autos to show you the property

L. HARTMAN CO. 8 Chamber of Commerce Building, Fourth and Stark Sts.

Main 208.



REDIMADE HOUSES and GARAGES

Owners Are REDIMADE Boosters Our buildings are made of the very best materials. They are attractive, look good in any elghborhood and YOU GET THEM AT A GREAT SAVING.

Made in 4-foot sections. Erected in Portland or shipped any REDIMADE BUILDING CO.

PORTLAND, OREGON

Phone East 5114

Handsomely Appointed Residence A home that is distinguished by its architectural excellence, thoroughness of construction and beautiful grounds.

It is of the colonial type, reflecting both dignity and character. The large, handsomely finished rooms and extensive appointments are complete in every detail architecturally and constructively perfect, containing every feature that could be designed by the best of architects. There are 14 rooms, five baths, five lavatories and a garage for three cars. The well-planned grounds in-clude a formal garden with brick walls and attractive foun-tain, holly hedge, rare shrubs, beautiful lawn and latticed gar-den enclosure covered with

den enclosure covered with ramblers and honeysuckles, and an attractive brick front en-For sale by owner. o. B. STUBBS,

REAL ESTATE.

75 Sixth Street at Oak.

For Sale-Flat and Apartment Property. VANCOUVER AND SHAVER STS.

FURNISHED FLATS.

4 3-room furnished flats. 100x100, on corner; bulgding in first-class condition; renting \$112 per month. Terms, \$2000 cash, \$2000 in city lots; you assume \$6000 mortgage which can be renewed or allewed to run as long as you wish. Owner lives in Chicago and impossible for her to keep it. her to keep lt.
WAREFIELD, FRIES & CO.,
85 4th St.

LESS THAN ASSESSED VALUATION.

Downtown business corner, 50x160, Present income about \$500 per month. Must be sold to settle an estate. See Mr.

Fulton.

LAWYERS' TITLE & TRUST CO.,

285 Stark st., near 4th,

Marshall IS98

APARTMENTS—\$50,000; lease \$450 mo;

will consider income perpetty to \$10,000, balance cash and terms. Address
owners, N 178, Oregonian.

For Sale-Lots.

SANDY BLVD. LOT, PARKROSE. poxios-foot corner lot, cement sidewalks, paved street, ground all cleared; on street grade and carline. This is a good investment; monthly payments only \$15. J. L. HARTMAN COMPANY, No. 8 Chamber of Commerce Bidg. Main 208.

OR SALE or exchange, 2 lots, 60x90, lots 5, 6 in block 6, Hurrison and 32d st. Owner, M. Genar, 1076 Milwaukle st. LOT FOR SALE-44th, near Brazes; \$850 where lots sell at \$1500. Phone Main 4341 week days.

ALAMBDA PARK-Desirable corner, 652 110. Bryce and 82d. Terms. Main 4263 ROSE CITY PARK lot, \$575; on 58th near Sandy road. Tabor 6441.

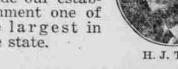


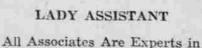
Perfect Service



Their Departments

INDEPENDENT FUNERAL DIRECTORS Phones: Main 2691, 578-85





LER & TRACY

Washington St., Between 20th and 21st, West Side



ratoosh Isd.