TROOPS LESS CONFIDENT

Fired With Enthusiasm to Exalt Military Glories.

BY WILLIAM BIRD.

(Conyright, 1921, by The Oregonian.)
PARIS, May 7.—(Special Cable.)—
the celebration this week of the Naeon centenary under governmental spices has had a contrary effect on what was anticipated. Occurring aultaneously with the mobilization of troops for the Ruhr occupation, it was expected to stimulate reflection upon past military glories of France and fire the reluctant French popu-lace with enthusiasm for the new

Although heliday crowds turned out in respectable numbers and many in-fluential newspapers had devoted fluential newspapers had devoted columns to preparing the public mind, the dose was too strong for war-weakened stomachs to stand. The Napoleon celegration smocks too strongly of conditions during the war. All except the Bonapartist press feel ebliged to explain carefully just wherein Napoleon as an emperodiffered from Wilhelm as an emperod, and why, apart from nationality, it is fitting to celebrate one while precrating the other.

Many Regret Celebration Many Frenchmen frankly regret that the celebration was undertaken and particularly that the govern-ment should have lent its support. The socialists of course have made he most of the opportunity to cry Imperialism" and "Militarism" at the resent regime. It appears indeed present regime. It appears indeed to have been a serious error of judgment and the government must be charged with a move which has undoubtedly sickened and disheartened a great many sincere republicans.

The class of 1919, discharged from he service only a month age, has

service only a month ago, has remobilized and has donned the miform with less confidence and en-husiasm than might have been the ase if the name of Napoleon Bona-arte had not been dinning in their

Occupation Has Bad Start

Occupation Has Bad Start
Thus the occupation of the Ruhr
district, if it takes place, will begin
hadly. The labor and socialist elements are now weakly organized but
have gained strength and support
through the Napoleon blunder. Their
protests against the Ruhr occupation, protests against the Ruhr occupation, which only a week ago seemed negligible, are now causing uneasiness and demands already are heard in semi-official quarters for the censorship or suppression of their propaganda. It will, of course, be difficult to justify a censorship in the absence of a state of war and thus occupation measures may give the extremists the opportunity they have been waiting for to reconsolidate their forces.

and Edith Weaver, Lucille Robinson and Edith Weaver, Lucille Robinson and Mable Patton, all of Forest Grove, beganda. It will, of course, be difficult to justify a censorship in the absence of a state of war and thus occupation measures may give the extremists the opportunity they have been waiting for to reconsolidate their forces.

This danger of stirring up anew the internal trobbles of France is only one of the many incidental risks which sane elements are seeking to which sane elements are seeking to appraise them at market quotation of a special features, of which a pageant entitled making the appraisement.

There have been, and are at the present time, pending in Oregon a number of important questions into the Pilgrims and will portray the combination of the Pilgrims pritting of the Pilgrims and will portray the combination of the Pilgrims of features of feedom with the ideals of education and democracy.

With this as a central motif, the characters of Religious Liberty, Democracy, Education, Father Time, Columbia, John Harvard, George the London terms and thus forstall the occupation plans, are received here with considerable feeling of relief, only papers of the extreme right, such as the Eche de Paris, maintaining that the occupation that the occupation means the Eche de Paris, maintaining that the occupation plans are reported with such characters as Grandman meet the terms imposed upon them.

America Held Biggest Creditor.

Alternative of the presside on May 20 over a festival full of special feelows of the Pilgrim Spirit we land will be depressed in the occupation plans are received here with considerable feeling of relief, only papers of the extreme right, such as the Eche de Paris, maintaining that the occupation plans are received here with considerable feeling of relief, only papers of the extreme right, such as the Eche de Paris, maintaining that the occupation plans are received here with considerable feeling of relief, only papers of the extreme right, such as the Eche de Paris, maintaining

America Held Biggest Creditor. At the same time the acceptance of the London plan by Germany ought not create the false impres-sion that the reparations question would thereby be settled any more than peace was created by the mers signing of the armistice. It will at most be but another breathing spell most be but another breathing spell for negotiations, allowing time for the United States to take a hand in framing the final settlement. In other words, the allied debts to america, as competent Europeans long have understood, must be treat-ed, together with the reparations, as one problem inasmuch as the two questions are merely twin parts of a financial accounting for the war. Not France, but America, in the

HENDRICKS' HALL WINS

Debate Shield Is Captured From Zeta Rho Epsilon Team

creditor.

of Portland and Emily Veazie of Porthand, negative. Zeta Rho Epsilon—ment. "A haby's head grows four Edna Largent of Sliverton and Elsie inches in circumference the first year. Hildebrand of Portland, negative, and only one inch the second year. Celia Shuee of Caldwell, Idaho, and Ruby Baugh of Eugene, affirmative.

HEN PRODUCES TWO EGGS

Cottage Grove Biddy Does Double Duty at One Sitting.

COTTAGE GROVE, Or., May 7.— (Special.)—Cottage Grove hens are industrious biddes. They are not ev-on satisfied with the production of an egg every day, as is evidenced by the (Special.)—Cottage Grove hens are industrious biddies. They are not exceed industrious biddies. They are not exceed in a statistic with the production of an egg every day, as is evidenced by the fact that a hen owned by G. W. Me-Farlend produced two eggs at one sitting. One was an ordinary egg with a hard shell and the other was a monster egg which enclosed the first one. Mr. McFarland does not know which of the eggs was made first. The larger egg had a caudal appendage, which was a novelty even for Cottage Grove eggs. for Cottage Grove eggs.

"GERMAN" OBJECTED TO

Evangelical Delegates Talk of Terms Applied to Churches,

Addresses were delivered today by Rev. F. L. Stevens of California, Rev

FOR MOVE ON RUHP

Rev. F. L. Stevens of California, Rev. Dan Hall, lumberjack evangelist, and Rev. W. F. Launer. William Oliver obtained a license to preach.

Rev. F. B. Culver of Portland was chosen fraternal delegate to attend the evangelical conference to be held at Dallas next year.

At a discussion this morning the term "German Evangelical" appeared to meet with discavor with some of the delegates as also did the term.

"Eng.ish Evangelical."

"It is generally understoed," said Rev. M. Launer, "that we are all Americans, not German nor English."

A motion to change the name of

A motion to change the name of some of the churches so as to dis-tinguish them by the names of streets in which they are located, was lost

by a large vote.

Bishop S. P. Spreng will preach at
the morning session of the convention tomorrow, while Rev. H. Schuknecht of Portland will deliver the

FESTIVAL QUEEN PICKED

EVELYN PATTON HONORED AT FOREST GROVE.

Six Girls of Pacific University Are Chosen to Assist at Event to Be Given May 20.

PACIFIC UNIVERSITY. Forest Grove, Or., May 7.—(Special.)—Evelyn Patton, senior, Forest Grove, who has been selected as queen of the May festival, has chosen the six girls of the university who are to be her all estates where a tax is involved



Those pageant episodes will be in-terspersed with drills' and dances given under the direction of the local public schools. Probably 200 persons will take part in the production of

writing the formal text The pre-sentation will be under the direction of Samuel James of Portland, a director of experience on the stage and in the motion picture field.

BABY'S NEEDS DISCUSSED

Curious Features of Child Growth Considered at Clinic.

The well-baby clinic which has been in progress at Meier & Franks' auditorium all week closed with the after-noon session yesterday. This clinic is to be held each year under the aus-UNIVERSITY OF OREGON, Eugene.

May 7.—(Special.)—Hendricks' hall debate team won the shield Friday fare Society of Oregon, of which Mrs. night by defeating Zeta Rho Epsilon in the final contests of the "Doughnut league." The debates were judged on points, Hendricks' hall receiving 25, while Zeta Rho Epsilon scored 21, while Zeta Rho Epsilon scored 21, Though the winners lost by a 2-to-1 Wiss Sybii Woodruff of Oregon Miss Sybii Woodruff of Oregon Agricultural college spoke at the Muss-25, while Zeta Rho Epsilon scored 21. Though the winners lost by a 2-to-1 decision to Zeta Rho, negative, the negative team from the hall obtained an unanimous decision over the affirmative Zeta Rho duo.

Members of the two debating teams participating in the finals were Hendricks' hall, Gladys Johnson of Eugene and Elizabeth Mellis of Mist, affirmative, and Elizabeth Stephenson of Portland and Emily Veazie of Portpeculiar feature of a child's develop-ment. "A baby's head grows four inches in circumference the first year and only one inch the second year, child have the best food and care during the development of the brain."

ROAD WILL BE IMPROVED

Napavine Council Lays Plans to

Develop Old Highway. CENTRALIA. Wash., May 7 .- (Spe-

Eveline, and is meeting with success. The road is eight miles in length. Owing to the fact that little grading would have to be done, it was entimated the paving could be laid at a cost of between \$6000 and \$7000 per mile.

Blind to Give Concert.

Adoption of resolutions on law enforcement methods featured today's terlan church at the Evangelleal church. The Convention will close temorrow night

VANCOUVER, Wasn. May 7.—(Special.)—Pupils of the Washington State School for the Blind here will give a sacred concert in the First Presbyterian church at the evening service hour, which it will supplant. Dr. Charles E. Baskerville, pastor of the convention will close temorrow night VANCOUVER, Wasn. May 7 .- (Spe-

NEW SYSTEM WORKS WELL SAVANTS TO BE HONORED

Official Appraisers Check Valuations of All Estates; Questions Before Supreme Court.

SALEM, Or., May 7 .- (Special.)-Receipts from the operation of the Oregon inheritance tax law have inreased from approximately \$8000 for the biennium of 1203-4, immediately following inception of the act, to \$594,600 for the biennial period of 1919-20, according to a report pre-pared by O. P. Hoff, state tressurer, whom the law puts in charge of the collection of this revenue.

are carefully checked by men trained in this work. These investigators must necessarily have a thorough knowledge of inheritance tax and probate laws, auditing, real estate values and business experience.

Taxes Increased \$46,000. Mr. Hoff's report shows that 63 estates with a total appraised valuation of \$6,300,000 were raised to \$8,-150,000, an increase of \$1,800,000, or 28 per cent. Increases in the appraised values of these estates neited the state \$46,000 additional in taxes.

"Audie from the financial benefit the state \$46,000 additional in taxes.

"Aside from the financial benefit to the state as a result of these investigations," says the report, "the estate itself is frequently benefited. This is especially true if it should be necessary or advisable to discose of a part or all of the property included in the estate. This benefit would be found in the fact that the state had appraised the property, thereby placing upon it a value determined by and having the approval of the state treasurer. Frequently.

of the state treasurer. Frequently, in cases where estates have been appraised by the state, the heirs receive more for the property than otherwise would have been realized.

sequent progress. Then the progress of this spirit westward will be depicted with such characters as Grandma Brown, Harvey Clark, Rey. Mr. Atkinson and other pioneers, Joseph Meek and the days of Champoeg also will be depicted.

These pageant episodes will be interspersed with drills' and dances.

Important Question at Issue.

There is now before the supreme court another question of almost equal importance. This involves the kindness in our sad becausement and in this case is whether the amount paid to the United States on account of the federal estate tax is to be deducted from the gross estate in which the state of R. D. Inman. The question of almost equal importance. This involves the kindness in our sad becausement and in this case is whether the amount paid to the United States on account of the federal estate tax is to be deducted from the gross estate.

the attorney-general.
"Other questions of interest are
those involving the taxation of prop-erty of non-resident decedents, this crty of non-resident decedents, this property being composed of stocks, bonds, notes, etc., of Oregon corporations. Also whether timber in Oregon, owned by a corporation, can be taxed as a part of the estate of a non-resident decedent holding stock in the corporation. As much of Oregon's timber is foreign-owned this question is of great importance in the ad-

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ministration of the inheritance tax

law.
"In the estate of Thomas R. Prince
the question has arisen as to whether
the state of Oregon can collect a tax
irom that portion of the estate located in the state of Massachusetts. Mr
Prince died while in Oregon, leaving
an estate valued at approximately
\$300,000 in Oregon and an estate of
about \$500,000 in securities in the
east.

It is contended by the state treas-urer that the domicile of the dece-dent determines the status of his perconal property for purposes of taxa-tion. There will accrue to the state approximately \$150,000 as inheritance tax in this estate."

Entertain Distinguished Guests.

Dr. Graham Taylor of Chicago and Dr. Waiter S. Adams of Mount Wilson observatory, Pasadena, Cal., will be guests of Bishop and Mrs Sumner the coming week. Professor Taylor the coming week. Professor Taylor will speak at the civic reague luncheon at the Benson hotel tomorrow and will address various other groups in the city. He will be the speaker at Oregon Agricultural college and the university assemblies this week.

Professor Taylor was the founder and for many years the president of the school of civies and philanthropy. Chicago, and warden of the Chicago commons, the well-known social settlement of Chicago. He is an old fellow-worker of Bishop Sumner's in Chicago.

Chicago.

Dr. Adams is a well-known astron-Until Mr. Hoff became treasurer of the down astronomer and a clussmant of Bishop Sumit had been the practice of preceding officials to accept valuations placed upon property by appraisers.

Mr. Hoff installed a system whereby all estates where a tay is involved all estates where a tay is involved.

work.

Bishop and Mrs. Sumner will give a dinner at Bishoporoft tomorrow evening for their guests. Others will be President and Mrs. Campbell of the University of Oregon, President and Mrs. Kerr of the Agricultural college, President and Mrs. Scholz of Reed college, Mr. and Mrs. W. B. Ayer and Mr. and Mrs. J. C. Ainsworth.

WAR HERO'S LIFE ENDED

Sergeant Rollins Victim of German Gas, Dies at Hillsboro.

HILLSBORO, Or., May 7.—(Special.) Sergeant Francis W. Rollins, 24, who served in France with the 147th field artillery, died this morning of tuberculosis caused by gas during service with the 32d division on three battle fronts. He was a son of C. W. Rollins of Hillsboro and enlisted in September, going overseas the follow-ing January. He took part as a gunner sergeant in the Meuse-Argonne, Alsne-Marne and Oise-Aisne engagements and was awarded the ongagements and was awarded the croix de guerre by the French gov-

by the appraisers is the fact that for inheritance tax purposes the law provides for an appraisement of the true and full value at the date of death of its owner, rather than the value at the time the appraisement of Pilot Rock, Lillian Yost of Washougal, Wash. Ada Stevens of Portland, and Edith Weaver, Lucille Robinson and Mable Patton, all of Forest Grove, Queen Evelyn will preside on May 20 over a festival full. His citation recites display of the

"For instance, should an estate hold liberty bonds, it would be necessary to appraise them at market quotation on the date of their owner's death, rather than at the time of ply a uniformed escort, firing squad second to be appraised by the Masons. Hillsboro post of the American Legion will supply a uniformed escort, firing squad

CARDS OF THANKS.

We wish to thank the many friends who extended their sympathy during our sad bereavement and for the beau-tiful floral pieces sent to our son Raymond; also we thank the little boys who acted as pallbearers.

Adv. MR. AND MRS. S. DUMMINGS.

We wish to thank our friends for their kindness and sympathy to us in the loss of our beloved wife and mother.

MR. H. S. GOLDMAN.

MORRIS GOLDMAN.

MRS. BEEN M. LEWIS.

Adv. MRS. LOUIS BITTMAN.

be deducted from the gross estate before assessing the inheritance tax due to the state of Oregon. James Crawford, deputy state treasurer, is briefing this case in connection with the attorney-general.

I wish to thank the many kind friends and relatives for service rendered, words of cheer and comfort; also for the beautiful flowers sent during my the beautiful flowers sent during my the attorney-general.

HENRY W. SHREVE. recent bereavement. Sincerely, adv. HENRY W. SHREVE.

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\$3 Shirts, special lot—new patterns and all sizes—for...... \$1.85 \$4 and \$4.50 Shirts, select patterns and fabrics, special lot-all sizesfor\$2.65 \$2 Cooper's Athletic Union Underwear, special\$1.15 \$2 B. V. D.s.....\$1.35 \$4.50 Mercerized Silk and Oxford Athletic Underwear\$2.95 \$7 Finest Pongee Silk Athletic Underwear\$4.65 75c Fine Wool Socks, white or gray,

\$1.50 Fine Silk Socks, fancy or plain, \$2 Finest Silk Socks, fancy or plain, 25c Handkerchiefs9¢

\$1 Pure Linen Handkerchiefs...526 \$2 Fine Silk Suspenders..... 79¢ \$50 Suits, special lot of 60 new pat-

terns, for\$24.75 \$60 Fine Chesterfield Overcoats, special lot of 30, in light shades, 35s to 38s, for\$39.50 \$60 and \$70 special lot of 100 Young Men's Spring Suits for ... \$39.50

\$40 Chesterfield Suits and Overcoats\$28.50 \$50 Chesterfield Suits and Overcoats\$37.50 \$60 Chesterfield Suits and Overcoats\$43.50 \$70 Chesterfield Suits and Overcoats\$49.50 \$65 and \$70 Suits, tricotine and poiret twill; latest styles.....\$47.50 Up to \$65 Dresses, taffeta, tricotines canton crepe, latest styles \$39.50 Up to \$55 top, three-quarter and full-

length coats, all new \$37.50

SPECIAL! Beginning tomorrow our complete new stock of Straws and Panamas at 25% discount These are examples of reductions on every article in the store.

Washington R. M. Gray

Class Room Experiments, Tennis

Tug-of-War and Canoe Races

Features of Day.

Four hundred seniors from Lincoln, Washington, Jefferson, Frankin and James John high schools and from St. Helens hall and Miss Catlin's school were Reed day guests of the Reed college student body Friday afternoon and evening. The day was one of the biggest events of its kind ever heid on the Reed college campus, being an outgrowth of former junior week-end celebrations. The junior class acted as directors of the event and were assisted by the faculty and members of the other classes.

Ladies' Annex Holds Meeting.

PRINEVILLE, Or., May 7.—(Special.)—The May meeting of the ladies' annex held several special features. Thirteen new members were received into the club at this time. Mrs. J. H. Rosenberg gave a vocal solo, Blanche and Bernice Shipp an instrumental duet, and Hon. Jay H. Upton spoke on the five measures to be voted on at the special election in June. Mrs. O. A. Hedlund presented to the annex library a number of volumes.

Coolidge Asked to Name Date.

Mayor Baker yesterday telegraphed to Vice-President Coolidge requesting that the dates of his con-A full afternoon and evening's en-tertainment was provided. Depart-ments of instruction held exhibits of their work and professors and stu-dents carried through instruction. dents carried through interesting ex-

afternoon, and water sports, which included cance races and tilting and a tug-of-war through Crystal Springs lake, in which the sophomores pulled the freshmen through, concluded the afternoon. A hot dinner was served on the lawn at 5:30, which was followed by a presentation by the Reed college drama club of "A Marriage Proposal."

Ladies' Annex Holds Meeting.

Mayor Baker yesterday tele graphed to Vice-President Coolidg requesting that the dates of his conrequesting that the dates of his con-templated visit to Portland next month he forwarded as quickly as possible, so that arrangements for a real Portland reception might be made. As quickly as this information is received Mayor Baker will name a special committee to handle the de-tails of the reception for Vice-Fresi-dent and Mrs. Coolidge.

The

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Monthly

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