PROPOSED TAX AMENDMENT AND OTHER MEASURES AROUSE GENERAL DISCUSSION

Takes Opposite View.

To the Editor of The Journal—Agreeable to your timely suggestion that "Voters should look into the merits of the various initiative and referendum measures and be prepared to vote on them intelligently," I have made a somewhat careful study of the proposed tax law, by reading the literature I meet with in its favor and listening to the declarations of its friends.

Its avowed aim, as set forth in the initiative petition circulated by the Oregon Tax Reform association, is to remove "the burden of taxation from furniture, workmen's tools, and improvements on farms, residence property, and manufacturing plants." This is quite catchy, especially to the poorer taxpayers and friends of manufacture. As yet I have heard none of its friends thoroughly analyze the measure and state with any accuracy its full practical working. They wander in the mazes of pleasing theories which do not apply to the act.

It is proposed to amend section 1 of article IX of our state constitution whereby the following classes of property will be exempt from taxation: "All dwelling houses, barns, sheds, outhouses and all other appurtenances thereto, all machinery and buildings used exclusively for manufacturing purposes and the appurtenances thereto, all fences, farm machinery and appliances used as such, all fruit trees, vines, shrubs and all other improvements on farms, all livestock, all household furniture in use and all tools owned by workmen and in use." The exemptions for public, literary and religious purposes to remain as at present. The practical question is, how will it operate in Oregon?

The exemption of "all livestock," barns, sheds and all other appurtenances thereto would, in several counties of eastern and southeastern Oregon, nearly free those most able to pay the taxes, towit, the wealthy stockmen who monopolize most of the watering places and grow rich from use of the grazing lands. The few business people and small ranchers would have to pay most of the state, county and school taxes. The maintenance of the county government in this district is largely for the purpose of capturing and convicting the thieves who prey upon the herds, which under this law would be immune from taxation; almost the entire burden for this protection would be thrown upon others, and they the least able to bear it. Could anything be more unjust?

It is absolutely indefensible, and this feature of its operation alone should condemn it.

Again, the poor man who has a holding of acreage, whether he has bought on credit, secured it from the government or obtained it in any other way, and who is trying to improve it and provide a home for his family, would pay the same tax as his wealthy neighbor, who has a splendidly equipped farm with fine buildings, teams, carriages, the latest farm machinery, a princely income, and living at his ease.

The same would be true of the laborer who gets a lot and puts up a cheap shack to save rent, and of the man adjoining him who owns a stately mansion and has all the aristocratic appointments that money could buy. 'Tis true the fine improvements of the latter would advance the value of the lot of the former, but would not increase his income nor his power to pay tax. In fact the greatest objection urged against the present system is this very result, which is denominated the "unearned increment," and the contention is made that this increased value should not go to the owner but should be given to society and the intimation is that when this law is fully perfected such shall be the case.

The possessor of a valuable orchard yielding him a net income of hundreds of dollars per acre would pay no more upon it than his poor neighbor with an equal number of acres upon which he is toiling to get an orchard started. I have spoken of these three classes as paying their increased taxes, which would equal in amount those of the rich, but is not at all likely that they would be able to do so and enforcement of such a law would to them simply mean confiscation.

Manufacturing corporations, whether large or small are exempt both as to machinery, buildings and the appurtenances thereto, whatever they may include. The millionaire plant of the Inman-Poulsen Lumber company would pay taxes only upon the ground used, as would be the case with all the other saw mills, sash and door factories, woolen mills, etc., of the state.

The great syndicate that controls the best and most of the flouring mills of the state would also be beneficiaries of this most beneficent (?) system. Probably salmon canning would be another manufacturing industry and therefore exempt from taxation. To commend this feature of the measure, its similarly in principles to the protective tariff is pointed out, but it most resembles that objectionable phase of the tariff class privilege. The redeeming quality of the tariff is that it provides revenue. In this respect the proposed act is exactly opposite. Another consideration is urged in its favor, that some cities in the east and south have exempted certain industries from taxation. But the principle is radically different. Municipalities have in some cases exempted enterprises which they wished to secure from local or municipal tax for a few years as a kind of bonus, a thing that Oregon towns might be permitted to do when we have a population that would justify the establishment of industries to compete with the east. In justification of all this injustice, we are told that the workman's tools are exempt; yes, but mark the unjust discrimination against the workman.

The machinery, houses and appurtenances of the manufacturer are not required to be in use to secure exemption. He can order lockouts, join the trust and receive pay for shutting down or can discharge employes with impunity. But the workman, who is trying to make a living with his tools, if sick or his family is sick or if a strike is on or a panic stops his work and the tax collector pays him a visit during such a cessation from labor he is liable to taxation. Even our imperfect laws of the present are free from such unjust discrimination. From what source comes this law that under guise of benefiting and helping the poor only loads him with heavier burdens? Would it not be well for the laboring man, the poorer farmers and all classes of business men to investigate pretty thoroughly and ascertain the real animus of the move?

The simple statement of the general practical workings of this proposed act ought to be sufficient for its condemnation, but an examination of the considerations or at least the stronger ones advanced in its favor should receive attention.

When carefully analyzed they appeal, it seems to me, only to the theoretical and the thoughtless.

In all the literature favoring it that I have seen, there is a studied attempt to divert the mind from a critical examination of the merit or demerit of the act, by simulating championship of the weak, hurling reproachful utterances against plutocratic greed and emphasizing the delinquency of the present system as operated. Many good and truthful things are said, but they are not applicable to the case. Whether intended or not those popular utterances appear to be a sugar coating of the pernicious features of the act so that some may take the dose at one gulp. The thoughtful and discriminating will discern its true character.

To the initiative petition filed with the secretary of state is appended long arguments in its favor. Some of them I have already answered. In this document we are assured that the Oregon Tax Reform association is "composed of men who have devoted their lives to the common good" and desire to "institute a better, just and more certain method of taxation," than the present "effete and inequitable system." Hence we take it for granted that they are unusually good men—their names are not given—and that they honestly desire to benefit the people, but goodness of heart does not insure soundness of judgment. The Doukahabors certainly must be the most conscientious of people but we cannot indorse as wise their abjuring of wearing apparel. The first argument advanced is, "that it is a step in the direction of single tax." Whatever attractions the Henry George system of taxation may have to certain persons they are lost by the attempt to mix it with the present one. It becomes a confused and incongruous jumble resulting in violating all standards of justice and our innate sense of right and wrong.

The second argument is certainly the strongest one advanced and if applicable would, when properly modified carry some weight. It is this: "The effect of the law now in operation is to encourage monopoly and discourage industry, subsidize monopoly and fine production" which when simplified means that unimproved land is enhanced in value by surrounding developments and that as property is improved the taxes upon it are increased.

The holding of land in idleness for speculation only, is to be deprecated and such holdings should pay their full proportion of tax. Under our law that is intended. Value is the basis of taxation and if improved lands are valued too high and unimproved ones are valued too low the fault is with the assessor and a campaign for the correction of this abuse should be started. A contention worthy of consideration is advanced, that the operation of a similar law in New Zealand and in Manitoba "has given rise to a prosperity never before known," one fact is worth a thousand theories. But herein the proposed measure gets its solar plexus blow.

The latest advices from Manitoba completely refutes the whole thing. On May 2 this message appeared in the daily press: "Winnipeg, Manitoba, May 1.—Five thousand Socialists and unemployed headed by red flags and banners and "we want work" mottoes paraded from St. Johns Park to the city hall this afternoon but were kept moving by the police and finally dispersed." That punctures the bubble. I had prepared an argument to show that the exemption of so much wealth from taxation would throw additional burden upon the poorer classes and upon the business of the country so that in the end consumers and purchasers who compose the masses would have it to pay. But that argument is now unnecessary as this argument of fact is unanswerable.

I trust to see something editorially in The Journal. It has become a great paper and many look to it for guidance in public affairs.

T. C. HUMPHREY, M. D.

Dialogue Opposition.

To the Editor of the Journal—Mr. Single Tax, you look hungry, and as I know Mrs. Hayseed has dinner ready, we will take a short cut across the fields and climb this barbedwire fence that encloses my high-taxed land. Well! it's too bad you are hung up on the fence, and you have torn your clothes, to; but never mind, Mrs. H. will lend you a needle and thread to put yourself together again, and you should not get vexed at the barbs, for you cannot kick against the pricks, as scripture has it, you know, and besides, the factory who made that fence is one of those infants you wouldn't tax. I am very glad to know you have that check from the railroad company for your last great speech on the single tax in your pocket so that you can buy a new suit when you get back to town. Here we are at the house and Mrs. H. has come to meet me.

Mr. Single Tax, this is Mrs. Hayseed, and I hope dinner is ready for him, for I know he is hungry and tired, for he has been walking hard for three days to find a farmer fool enough to vote for the single tax and he has not found one yet, beside when he went to get over the fence to get on our farm he nearly lost all his clothes.

You needn't feel bad, though, Mr. Single Tax, we never turn a stranger away for fear, you know, that we might entertain angels unawares, so put yourself at ease. Perhaps you would like to wash first, so here is a basin. Help yourself to our untaxed water, you look as though you needed it, free as the air you breathe, in free America. Aren't you glad you live in free America, instead of some obscure British colony? Now, honest Injun, I know you are I am glad I am, anyway, and that I am a farmer, too, for did not the Father of our Country, who was a farmer, say that agriculture was the noblest occupation of man?

Who are there among us who would exchange his lot for the soreheads in the cities, who are trying to paint our flag a bloody red instead of the red, white and blue, and who style us hayseeds, Grangers, etc., because our hands are calloused instead of their lily white and soft hands.

Now, Mr. Single Tax, sit up and make yourself free at the table, and Mrs. H. will wait on you while I talk to you while you eat, as it is not often I have a chance to have my say. You see we only have one course and you may notice that everything you have before you, as well as the torn clothes you have on your back, have in some way come from the ground. I sold my sugar beets to the factor— to make that sugar you are putting into that coffee controlled by the coffee trust, for the same price this year as last, but the factory charges me $1.25 more per sack than last season, and they tell us the only salvation for them is for the tax to be taken off of their $4,000,000 plant and put on the farm, and what we farmers want, of course, is more such plants.

Single Tax—Mrs. H., please pass the salt.

Mrs. H.—I am sorry, Mr. Single Tax, but we have none at present, as the salt mines and wells have gone into a combine and we do not keep as large a supply on hand as common, either for ourselves or our stock, so it has lost some of its savor to us farmers, anyway.

Mr. H.—What you have eaten you are welcome to, besides, you need not tender me your check on the railroad company, for I would not accept it, for they sold me this farm for a big sum and they have charged me outrageous prices for handling everything I have reaised, and the only rebate I ever got was rebated the wrong way; that is, on a big box I had sent from the east, for which I already prepaid charges. They would not let me have it till I paid one-half more, and yet you would like to see this creeping infant untaxed. No, thanks.

OREGON HAYSEED.

Philosophy of Single Tax.

Hermiston, Or., May 12.—To the Editor of The Journal—The fundamental propositions of the single tax philosophy are three in number. First, that the reduction of the natural resources of a country to individual ownership will, unless counteracted, inevitably lead to the poverty of the many and the concentration of the wealth of the country in the hands of a few. Second, that all of the members of each succeeding generation have an equal right to the use of these resources. And third, that a tax for public purposes on the value of land, equal to the rent that it will yield, will restore to all their equal right to these resources.

The first proposition is established by what I shall call the first three laws of economics, namely, the law of human endeavor, the law of rent, and the law of wages.

The second proposition, although constantly denied in practice, is seldom denied theoretically. Land titles at their best rest on appropriation, and at their worst on usurptation and robbery. The elder children of a family appropriating the entire estate of their father and excluding the younger and weaker children on the ground that there was not enough to go round and satisfy all, would be an exact parallel.

The third proposition, that the single tax would be effectual, is scarcely questioned by any except the Socialists. The consternation among monopolists whenever the single tax is seriously mentioned is abundant proof that they have little doubt as to its efficacy. They can view with calmness the agitation of the Socialists, for they think nothing will come of it, at least in their time. But their attitude toward the single tax resembles that of the old slave holders to the abolition movement.

To return to the first proposition, all wealth that is produced by the application of labor and capital to a natural resource is divided into three parts, wages going to labor, rent to land, and interest to capital. What I have called the first law of economics or the law of human endeavor is stated as follows: Men always strive to satisfy their wants with the least labor.

This law is an axiom: it was doubtless apprehended by some of the earlier economists, but Henry George was the first to formulate it definitely and to insist on its importance. The definition of rent is as follows: Rent is that portion of the product which, with the same application of labor, any given unit of land will yield in excess over that of the poorest land in use.

Rent arises in consequence of the first law of economics and because all land is not equally productive. In all communities of any extent the poorest land in use yields no rent. This land may be fertile or rich in minerals and its poverty due solely to its location. The dividing line between land that yields rent and land that yields no rent is called the margin of production. Material progress and increase of population lower the margin of production by bringing land of a poorer quality into use. The law of rent is as follows:

Rent depends on the margin of production, and increases as the margin of production falls. The definition of rent and the statement of the law governing it is due to Ricardo, and is accepted by the economists of all the different schools, but he left it unconnected with the other economic laws. Henry George's greatest contribution to economic science consists in his apprehending the true laws of wages and interest, and in showing the connection or corelation between these laws and the law of rent.

The earlier economists erred in thinking that a man could not labor and produce his own wages. Their conception was that there is a fund in existence before labor is begun and that wages depend on the ratio between the amount of this fund and the number of laborers. This idea has been abandoned by all economists of repute. It is evident that a man applying labor to a resource at the margin of productions receives the whole product as wages. The law of wages as formulated by Henry George is—wages depend on the margin of production and decrease as the maxim of production falls.

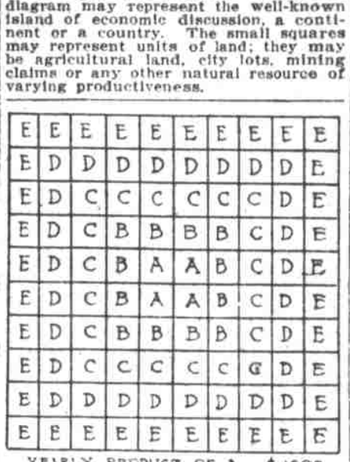
Thus it is evident that as the margin of production is lowered by increase of population and material advancement that a greater and greater portion of the product goes to rent, and a less and less portion goes to wages and interest, and that the quarrel between capital and labor is over the division of what is left after rent has been abstracted. Labor and capital must first buy off the monopolist by agreeing to pay rent before beginning the process of production. As the function of capital is to assist labor in production, capital being saved or stored up wages, the law of interest is identical with the law of wages; that is—interest depends on the margin of production, and decreases as the margin of production falls.

It is a well observed fact than when and where wages are high interest is also high and vice versa. About all that can be said in regard to the value of commodities that are monopolies is that their value depends on the supply and demand. The great majority of commodities, however, are not conopolies, and an increase in demand is met by increase of supply, accompanied by a lowering of the margin of production. It might be inferred that an increase in demand will lower wages; but wages may increase in absolute amount, and at the same time decrease in the proportion of the total product, and it is this proportion with which the law of wages deals.

The value of commodities are relative not absolute; and the law governing the value of commodities that are not monopolies is as follows. The value of commodities that are not monopolies depends on the relative amounts of labor required to produce them at the margin of production. It is the exchanges effected between marginal producers that determines the values obtaining in the market.

It should be observed that economic laws are simply an explanation of constantly acting economic forces, and not hard and fast rules that have no exceptions. Economics, like other natural forces may be temporarily overcome by other forces. When a boy throws a stone in the air, the propelling force temporarily overcomes the force of gravity and the stone rises; so variations in demand and supply may disturb the equilibrium, but cannot change the action and tendencies of the forces governing values, wages and interest.

The accompanying diagram illustrates the correlation between the laws of rent, wages and interest. The entire diagram may represent the well-known island of economic discussion, a continent or a country. The small squares may represent units of land; they may be agricultural land, city lots, mining claims or any other natural resource of varying productiveness.



YEARLY PRODUCT OF A, $1000
" " " B, $800
" " " C, $600
" " " D, $400
" " " E, $200

Suppose those marked (A) to be the most productive, and those marked (E) to be the least productive, and that the interest on the capital necessary to work one of these units to be $100, and that the yearly product of the land marked (A) will be $1,000, that of (B) $800, that of (C) $600, that of (D) $400 and that of (E) $200. The first settlers in accordance with the first law will use land of quality (A), wages will be $900 per year, and no land will yield rent. These conditions will prevail until all land of quality (A) is in use. After all land of this quality is in use, the margin of production separates, the land of quality (A) from the land of the next best quality, and the next newcomers could with equal profit take up land of quality (B) or rent land of quality (A), and pay $200 rent. Wages will now be $700 per year and all land of quality (A) will yield $200 per year rent. Let this process continue until it is necessary for some to use land of quality (E) where the product is only $200 per year, and wages will be reduced to $100 per year, and the rent of land of quality (A) will be $800, of (B) will be $600 of (C) will be $400, and of (D) will be $200 yearly. Is it too much to say that forces of this character working with the constancy of gravitation will continually reduce the masses to poverty, and concentrate the wealth of the country in the hands of those who control the natural resources?

The plan of devoting the future unearned increment of land values to public purpose was advocated by John Stuart Mill, but recently it has been argued that if justice requires the taking of the unearned increment of land values for public purposes it also requires the taking of the unearned increment of personal property and improvements, and the increase in the value of cattle on the plains caused by the construction of a railroad is cited as an example. This at first may seem plausible but on examination the reasoning is found to be fallacious.

The building of the railway lessened the value of the improvements because it lessened the cost of reproducing them. The stockman had the use of the grazing land free, and as his labor was applied at the margin of production his income consisted of wages and interest. After the building of the road the grazing land yielded rent, and until title to the land was rescued by some one else his income consisted of rent, wages and interest, the rent being a gift from the community or government. If title to the land was secured by someone else he then paid the rent in yearly installments or purchase price, and his condition was much the same as when he was at the margin.

That it would be unjust to tax the cattle at a given rate per head is evident from the fact that the state could make no distinction between herds produced at the margin or production and those produced on land yielding rent. Unearned increments in other kinds of property that cannot be traced to rent are in general so transitory in character, or so small in amount and so difficult to find, and the tax so easily evaded, that they should be let alons on the ground of expediency if on no other reason. W. A. WARREN.

MURDERER PURSUED, TURNS GUN ON SELF

(United Press Leased Wire.)

Cleveland, Ohio, May 18.—While being pursued by officers today after shooting his wife dead, John Bower ended the chase by turning about, facing his pursuers and killing himself with the same revolver that figured in the first tragedy.

According to the story told by friends, Bower and his wife Freda quarreled early in the day and the woman fled to the home of John Hapner for protection. Bower followed her. Mrs. Bower, it is said, was conversing with Mrs. Hapner, when her husband fired three shots, killing her instantly. Then followed the chase in which Bower killed himself.

Clatskanie Entertainment.

(Special Dispatch to The Journal.)

Clatskanie, Or., May 18.—The Clatskanie schools gave their annual entertainment at Graham's hall Friday evening. The house would not hold the crowd that assembled. The program was comprised of exercises by the children and a short play, "My Turn Next," by the high school pupils.

The graduation exercises will be held Friday evening. The following are the graduates: Lulu Page, Ethel Barnes, Carrie Ellertsen, Zenas Eastman, Everett King. The speaker of the evening will be T. J. Cleeton of Portland.

OUR JUVENILE DEPARTMENT

Overflowing with all the latest and best things for Boys and Young Men. Most comfortable shopping place in Portland ---MODEST PRICES prevail here always--- Assortment the largest and best.

Ladies' and Misses' tailored coats

BEN SELLING LEADING CLOTHIER

LIQUOR MEN TAKE FIGHT HIGHER UP

Protest Judge's Decision That a Big District Eats Up a Little One.

(Salem Bureau of The Journal.)

Salem, Or., May 18.—Liquor interests at Stayton and Sublimity have protested the recent decision of County Judge Scott, who held that a petition calling for a local option vote in a larger district, though filed later, superceded the petition calling for a vote in a district smaller and included in the larger district created by the later petition. The liquor dealers assert that the petition filed first should prevail and that the petition calling for a vote in the larger district should be thrown out.

Early in the year a petition fathered by the liquor dealers was prepared, asking that the question of Prohibition be voted on in the two precincts of Sublimity and Stayton. It was thought these two precincts were safely wet, and the liquor people have no fear of the outcome. However, they were afraid the drys would link Stayton and Sublimity with several adjoining dry precincts and vote them dry in that manner.

Just as the liquor interests feared, such a petition was filed, and Judge Scott held it was valid and superceded the petition filed earlier that had been prepared by the liquor people.

A writ of review will be argued before Judge Galloway in the circuit court tomorrow, and it is probable the fight will be carried on to the highest court for settlement.

Besides several similar district contests within the county prohibition of the sale of liquor under the local option law in the whole of Marion county will be voted on in June.

FINDS BIG BUNCH OF CASH, RETURNS IT

(United Press Leased Wire.)

Oakland, Cal., May 18.—Among his friends there never has been any doubt as to H. T. Hirschfelder's honesty, but just to give everybody in general a sample of it he returned to the rightful owner $950 in greenbacks which he found on the street in Oakland.

Hirschfelder was walking along Fourteenth street, near the narrow gauge station Sunday night when his attention was attracted by a packet. He picked it up, thinking it contained cigar store coupons, carried it home and tossed it at his wife. Mrs. Hirschfelder examined it closely and a moment later exclaimed: "Why look at all this money—real money."

Hirschfelder seized the money first, then his hat and before his wife realized what his rush was about he was half way to the nearest police station. Mrs. Hugo Abraham, who lost the money, had already reported the matter to the police and it was restored to her.

ASK ROCKEFELLER'S AID FOR UNEMPLOYED

(United Press Leased Wire.)

New York, May 18.—John D. Rockefeller will be asked to give financial assistance to the unemployed of New York and to suggest some way whereby the jobless army can get further relief.

A convention of men who are out of work is now being held in Manhattan Lyceum and a committee has been appointed to call on the oil king to make the appeal.

The committee expects to gain a conference with him through the Rev. Dr. Aked, who is pastor of the church which Rockefeller attends. The convention feels that the effort will not be made in vain.

Secretary Law of the convention, and L. T. Rush, explained their visit to Washington, where they failed to see President Roosevelt to request an appropriation of $150,000 for the relief of the unemployed.

They returned rather than spend time in waiting to interview him on the subject.

LIBRARY VOTING CONTEST

A $500 library given away absolutely free. An elegant library of 360 volumes and handsome golden oak cases will be given to the lodge, school, church, club or society in Portland securing the largest number of votes. Votes will be issued with paid-in-advance subscriptions to The Journal as follows: One year, $7.50, 750 votes, six months, $3.75, 300 votes; three months, $1.95, 125 votes; one month, 65 cents, 40 votes, and every merchant listed below will give with each 10-cent purchase one vote. At the close of the contest the lodge, school, church, club or society receiving the largest number of votes will be awarded the library complete, with cases. Current accounts when promptly paid are entitled to votes. The library is on exhibition in the Fifth street window of The Journal office, corner Fifth and Yamhill streets. Ballot boxes are located at Holsman's jewelry store, 149 Third street; White Front drug store, 133 Grand avenue; Watts-Matthieu drug store, 275 Russell street, where all votes should be deposited. Trade with the following merchants and get busy with the votes:

W. H. HARRELL & CO., dry goods, clothing and shoes, 380 to 384 East Morrison street.

I. HOLSMAN, jeweler, 149 Third street. Main 8186.

O. M. HOPSTEATER, photographer, 165½ Third street. Pacific 1720.

KADDERLY TRANSFER & STORAGE CO., office and warehouse 111-113 North Sixth street. Main 1685, A-1685.

THE S. H. BRAINARD CO., sporting goods, 122 Grand avenue. East 338.

LIBERTY COAL & ICE CO., office 312 Pine street. Home A-3136, Main 1662.

VULCAN COAL CO., office 329 Burnside street. Main 2776, A-2776.

BUSCH & OSTER, merchant tailors, 325 Stark street. Pacific 200.

OREGON NEWS CO., cigars and news, 147 Sixth street.

W. R. ILIFF, plumbing and gas fitting, 507 Williams avenue. East 4325.

R. A. WILSON'S WHITE FRONT DRUG STORE, 133 Grand ave. E. 3558.

A. E. WILLETT, grocer, 128 Grand avenue. B-1261, East 283.

THE MODEL BARBER SHOP, finest shop in the city, 91 Sixth street.

MASONIC TEMPLE GROCERY, 380 Yamhill, corner Park. Main 5521, A-3787.

CHICAGO MARKET, meats, 187 Third street. Main 413.

MORRISON ELECTRICAL CO., 291 East Morrison street. East 3128, B-1625.

WATTS-MATTHIEU CO., druggists, 275 Russell street. East 662.

DR. E. E. WRIGHT, dentist, 342½ Washington, corner Seventh. Main 2119.

ALICE RINER, fine millinery, 469 Washington street.

SHANKS & PAYNE, wood dealers, yard East Eighth and Main streets. East 316.

BUTTER-NUT BREAD CO., corner Second and Columbia streets; retail 145 Third street.

MOORE BROS., east side news dealers and confectionery, Williams avenue and Russell street. East 4702.

E. A. McADAMS, bicycles and sporting goods, Williams avenue and Knott street. East 2482.

WILLIAMS AVE. UMBRELLA FACTORY, umbrellas and leather goods, 544 Williams ave. C-1004.

Calef Bros HOME FURNISHERS 340-342 East Morrison St

TAYLOR & STANTON, plumbing and gas fitting, 308 Pine street.

CENTRAL MARKET, meats and fish, 130 Grand avenue. B-1886, East 412.

P. A. DOANE, wallpaper, painter and decorator, 104 Union ave. East 1095.

KOESSEL & FEEY, meats and fish, 640 First st. Main 1979.

CHURCHLEY BROS., wood dealers, Marshall and 13th sts. Both phones.

GOLDSTAUB'S GROCERY, 271 Russell st. East 580.

JOHN B. MALLEY, groceries, 492 Washington st. Main 2167, A-2167.

F. M. DAVIS, barber, 342 Williams ave.

SUTCLIFFE & BLIND, wall paper and paints, 405 Morrison st. Main 1872.

MAX M. SMITH, florist, 150 Fifth st., opp. Meier & Frank. Main 7215.

QUEEN CITY DYEING & CLEANING WORKS, 289 Grand ave. East 3588.

SUNNYSIDE FUEL CO.—Long or short wood. B-1581; East 3081. Office and yard Thirty-sixth and Hawthorne

C. L. COMASON, Tinsmith, 285 Grand avenue. East 5003.

BAKER, optician. Dr. B. J. Mills, assistant. Main 1874. 111 6th st.

NORTHWEST GUN CO., sporting goods. 113 3d st. Main 2005.

COLEMAN HARDWARE CO., hardware, mechanics' tools and cutlery. 109 3d st. Main 6137.

EUREKA CARRIAGE WORKS, Mfgs. and repairers of carriages and wagons. 313 Burnside. Pacific 2047.

WOODLAWN LAUNDRY CO.—Rough Dry and Finished Work. Woodlawn 1238. 427 Dekum ave.

JOHN SCHMUDLA—Cleaning and dyeing; quick work. 68½ 6th st.

COLUMBIA FISH CO.—Fish, oysters, poultry, butter, eggs, etc. Main 5; A-5556. Third and Ankeny sts.

P. N. SCHNELL & CO., meats, Woodlawn 8; C-1888. 716 Union ave. north.

PORTLAND TENT & AWNING CO., tents and awnings, window awnings and porch curtains a specialty. 16 N. Front.

M. E. LEE—Real estate and investments. Room 411 Corbett bldg. Main 6860.

When You Go Into Our Paints

You will find you have superior quality, fast color and durability. BAY STATE paints have a rich color in all their varied tints, and they will defy sunshine, rain and snow longer than any paints you can use.

THE BIG PAINT STORE

Fisher, Thorsen & Co.

FRONT AND MORRISON STS.

Chasing Bears

through the tall timber gave our forefathers stomachs that could digest anything. The man with his nose on a desk has to "coddle" his stomach. The best "coddler" is

"FORCE"

the food that combines the life of the wheat with the soothing, invigorating tonic of barley-malt. Try it for breakfast. You will like the sweet, crisp, malty flakes.

"FORCE" is made of the best white wheat, steam-cooked, rolled into thin flakes, combined with the purest barley-malt and baked. Always "crisp" it before serving it by pouring into a pan and warming it in oven. Then serve in large dish with cream, piling the flakes in one side of the dish and pouring the cream in the other side, dipping the flakes as eaten.

Your Grocer sells it. *No other Flaked Food is "Just as Good."*

Ackerman Off to Coos Bay.

(Special Dispatch to The Journal.)

Salem, Or., May 18.—State Superintendent of Schools J. H. Ackerman left yesterday for Coos Bay points, where he will deliver a number of lectures. He will speak at Gardiner, North Bend and Marshfield and will be absent from Salem altogether about 10 days.

Metzger saves you money on watches.