

AN INDEPENDENT NEWSPAPER
(Published Every Evening and Sunday)
EDITOR AND PUBLISHER: William F. Baker
MANAGING EDITOR: William M. Tugman
NEWS SERVICE: Associated Press, United Press
MEMBER: Audit Bureau of Circulation
Entered at the Post Office at Eugene, Oregon, as second-class matter.
The Register-Guard's policy is the complete and impartial publication in its news pages of all news and state-ments on news. On this page the editors of the Register-Guard offer their opinions on events of the day and matters of importance to the community, endeavoring to be candid but fair and helpful in the development of constructive community policy.

GOVERNOR SNELL'S REPORT

Governor Snell's message to the 43rd Oregon legislature is a report on a state business which is in relatively sound condition, fairly well prepared for the strains which may be expected with the post-war, and—although the governor skirts the edges of some of the more explosive issues, he presents a number of recommendations which deserve serious consideration:

TAXES—hire a nationally-recognized firm of tax experts to make an analysis of all phases of our tax structures and report.
OLD AGE—points out that 50 per cent of Oregon's pensioners now receive the maximum \$40 a month and 80 per cent \$30 to \$40, putting Oregon fifth in average for nation; hints that "840 is little enough."
POST-WAR—commends Victor Morris' commission, indorses building program for higher education, urges continued studies.
VETERANS—urges creation of Department of Veterans Welfare with one commissioner to be appointed by governor (to integrate and expand work now done by county service officers now largely financed by veterans organizations).
FORESTRY—urges \$50,000 for further research at Oregon State, continued studies of tax laws and other measures affecting timber conservation.
UNEMPLOYMENT—keep "experience rating" and liberalize benefits.
PENAL—asks for creation of an "intermediary penal institution," purpose the salvage of young offenders.
STATE EMPLOYEES—wants job security (civil service) and a retirement plan.
NATIONAL CEMETERY—indorses Portland's campaign for this project.
JUVENILE DELINQUENCY—no recommendation, but the governor suggests legislators consult the commission which has been gathering data.
LIQUOR—recommends impartial, non-political audit of the deal by which Oregon and Washington bought the Waterfall & Fraser distillery stocks, suggests that liquor board profits be passed through state's general fund for appropriation to old age assistance.

The governor's message is not sensational, but the governor is wise in the ways of Oregon legislatures, and there is more "meat" in some of these bland suggestions than might be supposed—especially the one suggesting a thorough-going expert analysis of our tax structures. Of course there are these questions:

1. Is there such a thing as a nationally-recognized firm of tax experts?
2. If there is such a concern, can it be trusted to translate its statistical analysis into simple terms which the average citizen can understand?
3. If the money is spent on such a study, will it actually be used as a guide to constructive legislation?
4. Is it better to bring in such an "outside" concern or to authorize this work to be done under the direction of the state tax commission?

Under the Central Lane Planning Council some elementary work in this field has been done—an analysis of the property tax structures of Eugene since 1930 and projected into the post-war years. This study has had the valuable result of showing the tax result of uncontrolled borrowing, the wisdom of cash financing, so far as possible to create future construction reserves, but any such study merely leads to new questions:

1. How much of the expense of local government is it proper or possible to charge to property?
2. If local governments are to do all the things they are expected to do—without becoming the step-children of federal subsidy—how can they get a fair share of the state and federal taxes, other than taxes on property which are collected within their borders?

In the Eugene study it was discovered that already county and school administrations were receiving better than 30 per cent of their operating revenues from sources "other than property tax" (mostly state and federal splits). Our city, like most other cities, has piled on a mess of special fees and licenses and charges until in the current year nearly 50 per cent of operating revenue is from "other than property sources."

The average citizen (or business) simply does not have any accurate way of knowing just how much he does pay in taxes. Between types of business there are great inequities. A business involving much property may pay a large percent of its gross in property tax; other types of business may pay almost nothing in this form of tax. And when you get into the field of "tax exemptions" there is an unbelievable range of variable practice.

A complete analysis of tax structures would be a very good thing to have. There are certain things which we must do for ourselves, for which we must get taxes. It would be a good thing to know what we have been doing to ourselves, and where we are going, if anybody can figure that out. Our soft-speaking governor has "said a mouthful" in proposing to the legislature that they get a living photograph of our tax structures.

OUT OF THE WOODS

By JAMES STEVENS

OLD WARHORSE

"I'll never confess to a hundred years," said Old Larry the bullcock, "but I will go so far as to say I was but a boy like you—yourself, on the sunny side of 60 at the time of the war with Spain. They said then I was too old to fight. In the Civil War they said I was too young, but it's last year I sneaked in on my size and got enough shootin' war to do me for all time at Cold Harbor and on the Chickahominy." The old man of the woods mused at the flames in the door of the heating stove, and touched the deep scar on his left cheek with a gnarled finger. "How long, how long ago it was I got that one . . . in the charge of Deven's brigade . . . and a Johnny Reb even younger than myself stoppin' me with his bayonet . . . but I got him then . . ."

Again Larry was silent, in his own thoughts. I wondered, as often before, how much of the great age and far events he talked about was imagined by him and how much was real. Surely his years were many. But Larry was so convincing, even when yarning on Paul Bunyan, and he could be capable of believing himself. Anyhow, he always had some point to make. And so now—

"Too young or too old, too cockeyed or too flatfooted, too this, and a thousand things," Larry said. "There's our trouble in the war, while on the side of our enemies, everybody fights." He paused to fill his pipe.

"I was in town last Chuesday," Larry went on, after he had his pipe fogging. "At four stores I saw lineups of people. At first there was a big hope in my heart that at last the people were linin' up to seek war service of some sort. But it turned out that what had excited them so was the news that the ration points they had not spent because there'd been no need, would be good for nashin' by the day end. And so, although still not needin' the canned grub at all, they were hoggin' on the last chance, without shame. I could only look at the lines and feel a urge to call, 'So-o-o-o-ee-y!'"

"Ah, well, the folks are not to blame. The past year has been a political year, and I'm great worry at the top has been about hurtin' the feelin's of the voters at home, and too little the worry about the kids at the front."

"It's the old, old stuff. Why, in the Civil War the first call for volunteers was only for three months, and the North was told by the top men of the Government the rebels would be licked in 30 days. I was then in knee pants. Yet I fought in the war ere it was over."

"We're still bein' fed soothin' sirup and stroked, kissed and coddled when we ought to be told, 'You've all got to buckle down to backache and beans and nothin' else, till the war's won and the kids are home. Yessir—sweat and blood for them, backache and beans for us.'"

WHAT OTHER EDITORS THINK

THIRTY YEARS A JUDGE
(Salem Statesman)
Under the auspices of the Lane county bar association a dinner honoring Circuit Judge George F. Skipworth was held Saturday night. The event marked Judge Skipworth's completion of 30 years work on the bench for the second judicial district, which makes him the senior among all the circuit judges of Oregon. Supreme Justice Percy R. Kelly has a combined service on circuit and supreme courts of 34 years and Judge Fred W. Wilson of the seventh district, The Dalles, who is in his 28th year of service, is immediately junior to Judge Skipworth.

Judge Skipworth ranks high in the quality of his judicial service as well as in years. As trial judge he presides with firmness and dignity, and his rulings are respected as well as acquiesced in. In his court men accused of crime have had fair trials, but "Skip" has entertained no sentimentalism in meting out justice to law violators.

The dinner Saturday night which drew to Eugene judges and lawyers from over the state, as well as prominent citizens of Eugene, was a deserved testimonial to an honest, able judge, one whose abilities are recognized all over the state and whose personal qualities have won for him many, many friends.

OLIVE BARBER'S OBSERVATIONS

AT THE HOSPITAL

She is eight years old and in the children's ward of one of the local hospitals, brought here from a small town to have a badly ulcerated tooth cared for. "Mommy found my tooth would be less es-pense here," she said. "She is out in the hall waiting for the doctor. She left Buddy with me for company," and she gestured to the apple-cheeked cherub sitting across the room. Buddy was swinging his fat legs in a violent manner. But what else was a four year old to do with his legs since he'd been put there and told not to walk about. The legs and sleeves of Buddy's suit were much too short. Sister apologized for this: "That suit was too big for him last year and now it's too small," she said, her one-sided little face concerned that Buddy should appear to such disadvantage before strangers.

Sister said she had ten brothers and sisters; "Counting me that makes eleven," and she gave the information gravely as though the problem might be beyond our computing. When asked where her Daddy worked, she hesitated, then said Daddy was away; no explanations, no embarrassment. There was a dignity about her childish reserve which closed the topic.

"I'll get behind at school, having to stay here," and the unspoken side of her face was troubled. Everything she said showed how responsibility sat on her shoulders—the "es-pense" of her bad tooth, her distress over Buddy's inadequate suit, the shyness away from the subject of her father's absence, her worry over her studies.

Asked about her home, even the eye swollen half shut grew starchy. "In summer our trees have pears and apples and cherries on them," she fairly caroled. "Pears and apples and cherries," said the little Sir Echo on the chair and his fat legs flayed with increased vigor.

"Buddy has an awful appetite!" Sister mourned in her tender mother-voice. "If he hadn't eaten so much his suit would still fit him," and her one good eye gently chided the little glutton.

But Buddy was not cast down; quite the contrary. "I eat and eat and eat and eat"—his boastings might have continued indefinitely but just then the mother came in. A small woman to begin with, much maternity had added her down to a sharpness of outline it was not good to see. She tried to make her voice reassuring but there was a harried look on her face as she told the youngsters, "The doctor can't see us for a long time. We'll have to take a late bus home."

Sister's voice was tremulous with anxiety as she asked, "Will that be more es-pense, Mommy?" Buddy kept on swinging his legs. He could get a lot of kicking done while they waited for the doctor.

SOCIETY, WOMEN'S ORGANIZATIONS

By MARIAN LOWRY

VARIED CLUB MEETINGS

COME DURING WEEK
Two major club gatherings are announced for Thursday of this week.

Business Women
The Eugene Business and Professional Women's club will hold its monthly luncheon, Thursday noon, Ogburn hotel. Mrs. Albert A. Stewart will be acting chairman for Mrs. E. M. Porterfield, who is program chairman for the month.

Re-active Group
Re-active club is to meet on Thursday evening, Eugene hotel, seven-thirty o'clock, this being the regular monthly gathering for the club.

Mrs. C. E. McLean, Mrs. George Baumann, and Mrs. McGuire are hostesses for the evening.

MISS MAY AMONG HONORARY INITIATES

Miss Marilyn May of Eugene was among the nine girls initiated into Amphibians, University of Oregon women's swimming honorary, at a joint installation-inception ceremony Monday night. Miss Milo Woodward, Rocky Point, outgoing president, presided.

Other initiated into the organization were Misses Maryanne Hansen, Nancy Hecker, Sylvia Schacter, all of Portland; Dorothy Currier, Klamath Falls; Beverly Bennett, Dallas; Ruth Shipley, Salem; Peggy Fennell, Mill Valley, Cal. Members are elected to the honorary on the basis of their swimming abilities only, and are given a number of tests for speed, endurance, and form.

Miss Roberta Edwards, Bend, was installed as new president of the honorary. Other officers are Misses Doris Trask, Maui, Hawaii, vice-president; Mary Lou Welsh, Troutdale, secretary-treasurer.

Miss Dorothy Moore, instructor in physical education, is adviser to the group.

ALUMNAE MEET

Alpha Delta Pi alumnae met on Monday evening at the home of Mrs. V. C. May for their annual white elephant sale. Refreshments were served.

Attending were Mrs. W. A. Moore, Mrs. Komer V. Richey, Mrs. R. B. Guiney, visitor from Bend; Mrs. Jess Hayden, Mrs. Dorothy Rowland, Mrs. Floyd C. Westfield, Mrs. Claude A. Potter, Mrs. R. B. Knight, Mrs. Delbert V. Hill, Miss Vera Lamb, Mrs. Robert Folgerdalen, Mrs. Robert Detlefsen, Mrs. George Webb, Miss Marie Ridings, Mrs. Kenneth Peck, Mrs. Duane Himber, Mrs. Robert Moody, and the hostess.

KETO CLUB

Keto club is meeting Thursday afternoon, Mrs. John Baird to be hostess to the group.

RETURNS FROM SEATTLE

Mrs. Lois C. Young, who spent the Christmas holidays in Seattle at her home, has returned to Eugene.

Yanks Couldn't Believe Order To Withdraw

PARIS, Jan. 8.—(Delayed)—U.S.—Twelve thousand men of the American 82nd airborne division could not believe their ears when an order came down from Field Marshal Bernard L. Montgomery to withdraw from a sector they had been holding near Stavelot in the early part of the German bulge into Belgium.

One signalman was so amazed he checked the order to make sure it was not addressed to some other outfit.

Two men of a nine-man outlying patrol died because they did not understand the word "withdraw."

One battalion debated whether to obey the order in principle or to the letter. The order said to go out a back way over a forest trail. They decided it would be just as well to go out the front way through a German-held town so the enemy would not think they were running away.

Ten tankmen retook a little town which the Germans just had occupied to show the enemy he could not hold it.

Then the tankmen left town and obeyed the orders as did the battalion, reluctantly retreating by the forest trail.

It was emphasized at a press conference conducted today by Col. R. H. Wienecke, chief of staff of the 82nd, that the men did not question the wisdom of the order. "They just didn't like to retreat," Wienecke said. "But they were good soldiers."

IS INSULATION expensive or cheap? Surprisingly cheap. Twin Oaks, 669 High.

Special

MACHINE OR MACHINELESS
Oil Permanent
\$5 and up

Michael's Beauty Shop
Over Seymour's Phone 1727

Zemacol
Guaranteed Relief
From Poison Oak
Penny Wise Drug
40 E. Broadway 749 W. 4th

gene to be with her parents, Rev. and Mrs. Frank L. Cook. She had been here some time before the holidays, then returned to assist in caring for her mother.

JOINT INSTALLATION HELD FOR LODGES

Joint installation ceremonies for Eugene Rebekahs with Spencer Butte Odd Fellows brought a large crowd to the IOOF hall Tuesday evening. Installing officers for the Rebekahs were: District deputy president, Miss Ruth Murtha; deputy marshal, Miss Myrtle Porter; deputy secretary, Miss Olive Whitmore; deputy treasurer, Miss Adeline Volkstorf; deputy chaplain, Mrs. Charles Croson; deputy guardian, Miss Lorene Herman; deputy musician, Mrs. Harry Schrenk.

Officers of the Rebekah lodge installed are as follows: Noble grand, Mrs. Loree Ridgeway; vice grand, Mrs. W. L. Slegner; recording secretary, Mrs. Edward Stankey; financial secretary, Mrs. Alfred G. Brooks; treasurer, Mrs. Clara Parker; warden, Mrs. Willa Ruth Peoples; conductor, Mrs. Paul Bishop; color bearer, Mrs. Floyd Conklin; chaplain, Miss Elda Ridgeway; inside guardian, Mrs. H. M. Davenport; outside guardian, Miss Ruelle Ross; musician, Mrs. Cleoda Dawson; right supporter to noble grand, Mrs. Willa Wray; left supporter to noble grand, Mrs. Myrtle Porter; right supporter to vice grand, Mrs. E. J. Collins; left supporter to vice grand, Miss Betty King.

The past noble grand's jewel was presented to the retiring noble grand, Mrs. George Mast, by Miss Ruelle Ross, who preceded her in office. Red carnations were presented to the officers by the lodge.

Following the double installation, refreshments were served by a committee from the Odd Fellows lodge.

LUTHERAN GUILD

United Lutheran guild elected officers at its meeting Tuesday afternoon at the church parlors. Those named were: President, Mrs. G. P. Nordling; vice president, Mrs. Paul Snook; secretary, Mrs. L. H. Jensen; treasurer, Mrs. G. Nordling; financial secretary, Mrs. Eric Lawrence.

Devotions were led by Mrs. G. E. Hickman. Committees were appointed for a rummage sale to be held January 13, at the Hampton building. Hostesses for the next meeting will be announced later.

PAST PRESIDENTS

Meeting of the Past Presidents club of the Women's Relief corps will be at the home of Mrs. Elizabeth Beytine, 912 Lawrence street, Friday afternoon at two-thirty o'clock, a change in place.

Surplus Anticipated For P.O. Department

WASHINGTON — U.S. — The postoffice department is getting to be a money-making business. President Roosevelt's fiscal 1946 budget, submitted to congress Tuesday, figured that during the fiscal year 1946 the "rain nor sleet nor wind nor hail" department would accumulate a surplus of \$265,214,280. It's figured to make \$117,643,897 profit during the current year, while it made \$37,768,028 during the year ended June 30, 1944 (fiscal 1944).

How much of its business comes from other departments which send "penalty" and "franked" mail and then pay into the treasury general fund for what they have mailed wasn't known.

Your Share Of War Cost \$602 For Year

WASHINGTON — U.S. — It's going to cost us \$602.20 apiece to finance the war and keep the government going through the year starting July 1.

But we're getting off cheap—the cost this year is \$722.58. The difference is \$120.18.

You got the per capita expenditure by using these figures: census population estimate, 138,000,000; government expenditures estimate, \$83,103,000,000 in the coming fiscal year, \$99,688,000,000 this year.

Program Proposed On Public Works

WASHINGTON — U.S. — President Roosevelt's fiscal 1946 budget proposed a \$398,812,000 general public works program. Most of the money would be spent by the army corps of engineers, the veterans administration, the federal works agency and the department of interior.

Of this proposed total, only \$278,983,250 would be needed in newly-appropriated funds. The remainder would come from previously-appropriated but unspent money.

The army engineers would spend \$109,291,000 — \$69,000,000 for rivers and harbors projects, \$49,014,000 for flood control and \$27,000 for lesser items. The interior department would spend \$82,505,000, of which \$37,300,000 would be spent by the bureau of reclamation, \$22,000,000 by the Bonneville power administration, \$2,250,000 by the bureau of Indian affairs and \$955,000 by the national parks service.

The veterans administration would spend \$93,000,000 for hospital and domiciliary facilities. The federal works agency would spend \$61,984,000, of which \$60,150,000 would be spent by the public roads administration, \$40,000,000 for federal-aid highway system, \$5,000,000 for federal-aid secondary or feeder roads, and \$15,000,000 for elimination of grade crossings.

The \$278,983,250 of new appropriations would be divided thusly: army engineers, \$87,987,000, of which \$41,358,000 would be for river and harbor work and all but \$12,000 of the remainder for flood control; interior department, \$44,827,750, of which the reclamation bureau would get \$39,008,500, the Bonneville power administration \$3,500,000 and the bureau of Indian affairs \$2,319,250; veterans administration, \$84,500,000; and federal works agency, \$39,000,000.

Daughter Of Soldier Of 1812 Gets Pension

WASHINGTON — U.S. — The veterans' administration still has its pension rolls the daughter of a soldier who fought in the War of 1812. She is Esther Ann Hill, 87, Independence, Ore., whose father was Pvt. John Hill, Mrs. Hill was pensioned \$20 a month under a special act of congress in 1927. It is now 129 years since the close of the war.

Although the Mexican war ended 96 years ago, 66 dependents of veterans of that war still are on the pension rolls. They received \$39,048 last year, during which list was reduced by 18.

RURAL TOLL HIGH

SALEM — (AP) — Of the 21 persons killed in Oregon traffic accidents in November, 15 were killed on rural areas, the state department said here.

Credie BEAUTY SALON
Over Kaufman's Phone 10

STOP THAT COUGHING
Soothing, effective PINEX helps relieve that cough . . . in a hurry. Mix at home, with sugar and water, corn syrup or liquid honey. Make a full pint . . . almost four times as much for your money. No more effective relief at any price for coughs due to colds. Ask for PINEX.

MILLER'S

"IT'S OUR PLEASURE TO SERVE YOU"

Science says: Thousands can recapture youth of face and throat

Seven years ago, eminent scientists gave the world ENDOCREME, an epoch-making contribution to the beauty of the feminine face and throat. Today, ENDOCREME is aiding thousands between 22 and 70 to regain the charm of a youthful skin to a degree hitherto thought impossible. This it does by helping to improve the skin itself, not merely its superficial appearance. ENDOCREME, you know, is the only face cream that contains ACTIVOL™. This precious ACTIVOL™ is the laboratory counterpart of a natural skin-vitalizing substance. When you apply ENDOCREME, it is absorbed beneath the skin's surface to rebuild cells and tissues. It thus functions to aid the skin to recapture its youthful freshness, firmness, smoothness and allure. What bigger value can one get for her cosmetic dollars than this? You, too, should try ENDOCREME. Many report truly astonishing results in only 30 days.

Endocrine
... The only cream containing ACTIVOL™
☆ TOILETRIES DEPT. MAIN FLOOR
30 days supply \$3.50 plus tax
Beverly Laboratories Inc., 1944

Elizabeth Arden's

HAND LOTION

for hands sensitive to new instruments and needs

Keep your hands a symbol of beauty in a busy world. Keep them smooth, soft, and supple with Elizabeth Arden's Hand Lotion — fragrant, creamy, never sticky.

Non-slip, pinch-hold bottle in two sizes 1.00 plus tax

Gordon's
... of course

Our Clearance Sale

IS NOW IN PROGRESS

Coats, Suits, Dresses

Millinery and Bags

Greatly Reduced!

Kailes
APPAREL 1044 Will