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Oregon Observations

Forest Grove—Dr. Henry L. Bates has been chosen by the university faculty as dean of the college, which position has been vacant since Dean Robert F. Clark was inaugurated as president of Pacific university last June.
Medford—Lark Evans, ex-Portland youth, was convicted of the kidnaping and robbery of W. G. White, a jitney driver near Jacksonville on September 13. The jury was out 2 1/2 hours.
Eugene—Paving work will be resumed on the Pacific highway between Eugene and Junction City Tuesday if the weather is favorable, according to W. A. Rinehart, superintendent of the Clark & Henry Construction Co.
Portland—Charles E. Ladd, well known member of the Ladd family, financier and business man identified with the development of the state of Oregon for many years, died yesterday morning at his Carlton, Or., home at 4:30 o'clock following an illness of several months.

Klamath Falls—Although barely out of the hands of the painters and finishers and with most of the furniture still to be installed, the new Warren Hunt hospital made a place for the sick to alight, when that old fashioned bird brought a seven pound son to Mr. and Mrs. Dan McKenzie.

Roseburg—The issuance of \$500,000 worth of bonds bearing 5 percent interest, for the purpose of erecting a municipal light and water plant, will be voted upon by the residents of this city at the May election.
 It is proposed to construct the power plant at a point on the north Umpqua river, about 12 miles east of this city at a point known as Whistler's Bend.

Medford—Ever since the controversy in the public schools of the city over the disposing of 15 teachers by the school board and Superintendent Davenport and other dissatisfaction with the superintendent started two weeks ago, the high school students have been threatening to strike, as an expression of their disapproval over the majority of teachers in the high school being dropped from next year's teaching staff.

Albany—School superintendents and members of school boards of the larger cities and towns of the Willamette valley have been invited by the Albany school board to meet here next Friday afternoon for the purpose of agreeing so far as possible upon a schedule of teachers' salaries for the coming year and considering other matters of interest to the schools.
 The invitation has been accepted already by the school boards of Salem, Eugene, Corvallis, Roseburg and McMinnville, and is being extended also to the schools at Astoria, Silverton, Lebanon, Woodburn, Cottage Grove, Springfield and Newberg.

Dallas—The board of directors of school district No. 2, in which the city schools of Dallas are located, this week decided to hold a special school election April 12 for the purpose of raising more money for carrying on the school work for the coming year.
 The object of holding the election at this time is to know at the close of the present school year what salaries can be paid the teachers. The tax to be voted as outlined in a budget prepared by the directors will raise \$24,500.

LIBERTY BONDS
 New York, Mar. 22.—Prices of liberty bonds at 2:55 p. m. today were: 3 1/2's \$9.98; first 4's \$9.98; second 4's \$9.10; first 4 1/2's \$9.75; second 4 1/2's \$9.50; third 4 1/2's \$9.50; fourth 4 1/2's \$9.44; victory 3 1/2's \$9.74.

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SIDE-TRACKING SERVICE MEN.

It is to be hoped that now congress has finally rejected the peace treaty, it will proceed to carry out some of the construction legislation necessary for the nation's welfare, which has been before it the past year.
 Of all the subjects upon which action was requested by President Wilson, only one question has been settled—the return of the railroads. All the other great issues are still pending.
 Most disgraceful of all is the failure of congress to do anything for the ex-service men. The treatment accorded those who sacrificed everything for the nation's welfare in the hour of need is contemptible. Only upon insistence of the president was care of the wounded provided—for the balance of the program congress marks time.

Former soldiers, sailors and marines are victims, along with peace, of partisan politics. To pass relief legislation might react favorably to the democratic administration, and to refuse any action might injure the administration—hence the four million ex-service men can wait for glittering platform promises of the next election.

It was early in December, 1918, that the president requested congress to enact legislation caring for the war veterans. He renewed his request in May, 1919, and again in December, last. But nothing has been done.

Tired of waiting, the veterans are now demanding relief, either in the form of bonus or such other method as deemed advisable—but congress has so far turned a deaf ear, declaring that bonds or money, to the extent required, would demoralize the government's finance. At the same time they have no scruples in letting the profiteers demoralize individual finance.

The government, which loaned billions to our allies and has spent hundreds of millions for the relief of starving humanity, cannot afford the money needed to reimburse the service men for a portion of their financial sacrifices, say the leaders of congress, many of whom insinuate that the action of the service men is unpatriotic—thus adding insult to injury.

Of course, the nation never can repay the debt owed to her defenders, but it can at least assist in re-establishing them in civil life and reimbursing to some extent their actual money losses. There is no comparison between the patriotism of the service men and the patriotism of a congress that refuses to enact reconstruction legislation, and refuses to ratify a peace acceptable to the rest of the world.
 "Hope deferred maketh the heart sick"—and certainly congress makes us all sick.

THE UNTAXABLE MELON.

Stock dividends represent capital and not income and hence are exempt from income taxation, according to a recent decision of the federal supreme court, which decided the mooted point by a vote of five to four. Under this decision, the government must refund tens of millions and lose a large amount of prospective income.

The decision opens the way for big corporations to evade double taxation, by "cutting a melon" that is by distributing surplus in the form of stock dividends instead of cash, which would be taxable. It puzzles a layman to understand why the recipient should not have to report such a gift dividend as taxable income.

Of course, if the stock presented earns dividends, they are subject to taxation, though repetition of the process of increasing the stock would enable the evasion of taxation indefinitely. How the plan works is shown by the American Car & Foundry company, which is ready to divide its surplus of \$31,321,521 into stock dividends equal to \$104 a share. Another instance is that of Morris & Company, packers, holding \$52,823,864 surplus or \$1,760 per share. The Standard Oil, Republic Iron & Steel, National Biscuit and numerous other industries are in similar position. Hence the boom occasioned in securities by the decision.

New York papers generally approve the decision, holding that it removes "hampering burdens and restrictions from capital" freeing it to engage in the development of industry; that "to tax investments, in addition to taxing earnings, is the surest way to discourage enterprise, block expansion and curtail prosperity."
 Let us hope, as a result of the decision, capital will really be more available for industry and an era of expansion follow.

Rippling Rhymes

BY WALT MASON

A WINDY DAY.
 The wind was blowing hard today, it nearly blew my rags away; it filled my ears with sand and dust, there was a kick to every gust; it lifted off my only tie, and carried it about a mile; to keep it from abducting me, I had to anchor to a tree. With hair and sideboards twisted loose, perhaps I had a good excuse to sin a while as others sinned, and curse the blamed dingbusted wind. But I was tempted much to sing, for winds are harbingers of spring; they come before the gentle rains that bring the verdure to the plains; they are the heralds of the time when roses make the world sublime, and all the air with gladness throbs, and doudads bloom, and thingumbobs. The wild wind pushed me through a fence, it raged as though it had no sense, it dumped me in a muddy pool hard by the village eighth grade school; it split and spoiled my Sunday coat, and wound my shirt around my throat; it hustled me all over town, then took and stood me upside down; and still until my voice grew hoarse, I loudly blessed its pep and force, for it was proof, and something more, that spring was smiling at the door.

LOVE and MARRIED LIFE
 by the noted author
Idah McGlone Gibson

A Letter from John
 I hastily tore open the envelope and my heart grew cold as I read the words, scrawled across one side of a note sheet. The note began most formally, "My Dear Katherine."
 "Although your letter did not say so, I read between the lines and I know that the money you probably borrowed from Allee has given out. You went away without my permission, and against my command. I would be stultifying myself if I asked you to return. Consequently, you will have to come back to me as you went, at your own pleasure, John."
 After reading the letter, all my philosophy dropped from me like a discarded garment. I was like a woman distraught. I could not reason; I could not think! All I was conscious of was a hurt in my heart that was so great that its ache was physical.
 How long I sat with that letter in my hand, gazing sightlessly upon the ocean which was booming in with great waves that were the precursor of a storm, I do not know.
 "He doesn't want me! He doesn't want me! He is happier without me!"
Struck by Brutality
 I said this over and over to myself, as the brutality of his letter struck me, with each personal, anew.
 I wasn't aware of any sudden decision, but it seemed to me that without willing it I found myself outside the hotel and on the board walk. The heavens had suddenly darkened, was smiting out of sight beneath it: there was a peculiar twilight coloring. It seemed to be calling, beckoning over my shoulder. The board walk was deserted.
 I seemed to feel that nature was having a sane moment, for I resolutely

SLEEPY-TIME TALES
THE TALE OF JIMMY RABBIT
 BY ARTHUR SCOTT BAILEY



A QUEER CURE ...
 When that famous doctor, Aunt Polly Woodchuck, reached Mrs. Rabbit's house, she said:
 "Is Jimmy worse? He ought to be almost well by this time; for mumps don't last long, as a rule."

"What is it?" Mrs. Rabbit inquired.
 "It isn't Jimmy," Mrs. Rabbit told her. "It's the hot-water bottle! I find that it's full of holes; and I can't think how they came there."
 Aunt Polly put on another pair of spectacles.
 "Let me see it!" she said. "Aha!" she exclaimed, as she looked at the hot-water bottle closely. "I thought so!" she said.
 "What is it?" Mrs. Rabbit inquired.
 "I hope it's nothing catching. For just think what a fix we'd be in if all the children should have that same trouble!"
 Aunt Polly told her not to worry. "You'd better get a new bottle," she said, "for this one can't be cured. But I'll show you what to do to prevent the new hot-water bottle from getting full of holes like this one."
 "Get me a piece of string!" said Aunt Polly.
 Now, for some reason or other, Jimmy Rabbit began to feel very uncomfortable. He was no longer in bed. And when he heard Aunt Polly ask for a piece of string he started to sneak out of the room.
 But Aunt Polly saw him.
 "Come back here!" she said. "I want you!" And she made Jimmy sit at her feet and wait until his

representatives of the Baltic states are continuing here.
 Poland demands the right to supervise the destiny of provinces situated west of her eastern frontier as it stood 148 years ago and asks that the future status of these provinces be determined by the people themselves. It had been suggested that this section of the terms might be interpreted as concealing imperialistic aims.

Railroad Rates Hearing Opened
 Washington, Mar. 22.—Hearings to determine the basis for an adjustment of railroad rates so as to yield the roads a return of 5 1/2 per cent on the aggregate value as provided in the new transportation law began today before the Interstate commerce commission.

The commission is to determine whether the adjustment shall be made for the entire as a whole, or in rate groups or territories to be designated by it and what methods shall be employed in determining the aggregate value of the railroad property.

Longshoremen Of New York Extend Strike Is Report
 New York, Mar. 22.—The strike of longshoremen engaged in coastwise traffic today was extended to deep sea longshoremen when 750 men went on strike at the piers of the United Fruit company. The walkout was in violation of the instructions of T. V. O'Connor, president of the International Longshoremen's association, issued Saturday, union leaders declared.
 Fears were expressed in shipping circles that the strike would affect other deep sea longshoremen who were in sympathy with the strike of the coastwise workers.

Portland Blaze Does Big Damage
 Portland, Or., Mar. 22.—A loss estimated at \$100,000 was suffered by the Portland Railway, Light and Power company here today when one of its power sub-stations was completely destroyed by fire said to have been due to the explosion of an oil switch. It is understood the loss is covered by insurance.

Breathe the Fragrant Odors of Northern Pines for Catarrh
 Catarrh is a great menace to good health. The excess mucous membrane that it causes often leads to serious trouble. Clear the nasal passages, and raise this exaggerated mucous membrane with *Meyr's Pine Needle Balm*. A pure natural product that is delightfully soothing and refreshing to use. Catarrh, colds in the head, nose and throat result in mouth breathing and often foul breath. Correct them immediately. *Meyr's Pine Needle Balm* sold in two sizes, 25c & 50c. Ask for your money back if it does not give satisfaction.

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mother returned.
 "Here!" Mrs. Rabbit said when she came back at last. "Is this string that you need? It's a very strong one."
 "Just the thing!" Aunt Polly told her. And she took hold of Jimmy Rabbit.
 He began to howl. And he squirmed. And he would have kicked, if he had dared.
 Aunt Polly Woodchuck did a strange thing then. She hung the hot-water bottle from Jimmy's neck, never pricking another pin-hole in any "There!" she said. "Just let him wear that for a few days! I don't think you'll have any more trouble with holes in hot-water bottles."
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