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WHAT CONSTITUTES ADVERTISING
"All future events, where an admission charge is made of a collection taken in Advertising."
No discount will be allowed Religious or Benevolent Orders.

DONATIONS
No donations to charities or otherwise will be made in advertising or job printing — our contributions will be in cash.

TRAINED PERSONNEL, A SEPARATE ASSET

Economists are pretty generally agreed in determining gross values, whether of a grocery, bank, newspaper, railroad or hotel, that the "going" or "commercial" value is as much an element to be considered, as the tangible or physical properties.

In any line of business, the employment, organization and development of the personnel is a basically elemental factor, and a primary determinant between success and failure.

In business, success or failure depends on the degree of prudence used in selecting the personnel, and the quality of effort expended in its organization and development. That costs are incurred in developing the personnel, and that when developed, the increased efficiency of a working personnel is an element of value in determining the gross value, would seem to be self evident.

People should remember the confusion and difficulty experienced in recruiting and placing troops in the field, during the recent great war. Though recruits were "hand-picked," so to speak, it took a large force of capable army officers the best part of a year, even to partly qualify them for ordinary military duty.

The question of the value of an employed, organized and developed personnel becomes of importance at this time, because raised in connection with federal valuation of the railroads. The railroad managements contend that by instructive supervision, the new beginners in the course of several years become more proficient, that during their training, waste and damage result from their lack of training and experience, and that the increased proficiency of the working force thus obtained, is an asset and an element of value to be added to the physical value.

While for mere political advantage, we may be predisposed to resist this method of procedure as applied to federal valuation of the railroads, such an attitude even under the shelter of political expediency, can find neither justification nor precedent in recognized standards of appraisal, nor in the accepted principles governing modern commercial ethics.

APPLY THIS TONIC TO LOCAL TAXATION

When a corporation balances its books at the end of the fiscal year, and shows a balance on the right side of the ledger, there is general rejoicing among shareholders. The United States Government, the largest corporation of all, has just finished one of its greatest years with a surplus of \$377,000,000. And this with lowered taxes!

Political wisecracks guffawed and party demagogues scoffed, when the Mellon philosophy of lower taxes and increased revenue first was set forth as the wisest policy for the nation to pursue says the Los Angeles Times. Alarming notices of inevitable deficits, if not approximate bankruptcy, were broadcast by the pork-barrel minority.

The cataclysm not only has failed to materialize, but an extremely fat surplus has appeared instead. Furthermore, an immense saving in interest charges will be effected by application of these additional funds to retirement of the public debt.

Going on the premise that alleviation of the federal tax burden would heighten public confidence, and stimulate trade through easier money, the Secretary of the Treasury has amply demonstrated the practical application of psychology to big business.

Income taxes for the last year vastly exceeded those of the previous twelve months, as did customs receipts. Throughout the land, business, both large and small, responded to the helpful attitude manifested by those in power, and proceeded to expand, benefiting both itself, and, as a consequence, the national coffers.

"DEAF" TELEPHONE SETS

A specially designed telephone set for the use of the deaf, has been perfected in the Bell Telephone Laboratories. It will open a wonderful new world to those whose deafness has made it difficult or impossible to use the telephone.

If you hate the smell of cigarettes, there is no credit due you for not smoking them.

Inconsistent Europe



STEWART'S WASHINGTON LETTER

BY CHARLES STEWART
NEA Service Writer

WASHINGTON — With a chance would a wet presidential candidate—that is, a candidate who favored a national prohibition referendum, which would be wet enough for all practical purposes—stand in 1928?

It's a question under pretty serious consideration at both Republican and Democratic party headquarters here.

Not that either national committee wants it to become a presidential issue. On the contrary, it's an issue that both are dead afraid of. They simply are forced to analyze the situation, because of reports they're receiving from various—and numerous—parts of the country.

There's no denying, as the party managers see it, that a bloc of wet states has sprung up in the last year or two—states which would subordinate every other issue to that of prohibition, if given an out-and-out wet presidential candidate to vote for.

In this group the managers include, as certainties, New York, New Jersey, Maryland, Connecticut, Delaware, Rhode Island, Mis-

Accused Widow is Released on Bail

POINT PLEASANT, N. J., July (UP) — (UP) — Mrs. Frances S. Hall, held on two charges of murder in connection with the death of her husband, Rev. Edward W. Hall, and Mrs. Eleanor Mills, a choir singer, in 1922, was released from the county jail late yesterday when the court granted an order permitting her to go at liberty under \$15,000 bail bond.



Investigators find the fish trust's net profits are too large.

In France, all the cabinets seem to be taking French leave.

Make your will before going in swimming while you are too hot.

Someone going away for the week-end stole 25 dresses in Milwaukee.

Auto lenders can't see.

Golf seems to make a man healthy so he can play more golf.

Confessed Slayer Gives Himself Up

SEATTLE, Wash., Aug. 2.—(UP)—Although doubt has been cast on parts of the astounding story of Thomas Johnson, alias Thomas Smith, who "confessed" to 14 murders in various parts of the country, police today started a probe. Johnson walked into police headquarters and said he wanted to surrender.

Salem—Public Service Commission grants permit to Central Pacific Railroad Company and city of Klamath Falls, to construct \$124,000 viaduct.

OUT OUR WAY By Williams



LOVE'S LABOR LOST.

THIS SET OF RULES OUGHT TO BE USED

With the deer season in counties to open on August 1, the following set of rules, taken from the New York Sun, might be of interest to the hunters:

- 1.—All deer hunters should sound a horn at intervals of ten yards when proceeding through any woodland.
- 2.—Slow moving hunters shall keep to the right and allow faster moving marksmen to pass.
- 3.—A hunter about to stop and shoot shall hold out his hand to indicate in what direction he intends shooting.
- 4.—Isolated hunters shall be required to send up colored flares at intervals of 30 seconds.
- 5.—Other hunters may shoot at the flares, but not at the hunters.
- 6.—All hunters becoming separated from the main body and wishing to move through the brush shall raise a banner not less than eight feet long by four feet high with the inscription, "positively not a deer, elk, moose or other quadruped."
- 7.—Any hunter mistaking a fellow hunter for a deer or other animal and shooting at him and missing shall forfeit his amateur standing and be penalized 25 yards for unnecessary roughness.
- 8.—Any hunter shooting at another and hitting him shall be considered guilty of professionalism and have his license suspended for 60 days.
- 9.—In a circumstance where two deer hunters shoot at each other at the same time and both miss, both shall proceed to the nearest zoological garden and leave it to the keeper to decide which looks the more like that kind of animal. The hunter so designated shall return to the heavy brush and allow the other man to take five shot at him.
- 10.—It shall be the duty of the game wardens to place stuffed heads of deer, moose and elk on trees at intervals of every 500 yards in all forests, so hunters may know what these animals look like.
- 11.—The placing of soft hats, arrow collars, and sport shirts on these animals to confuse hunters shall be considered bad sportsmanship.
- 12.—Whenever a hunter thinks he sees a deer, elk or moose he shall blow a police whistle three times before firing. The test is

Girl Attempting To Swim Channel

DOVER, N.J., Aug. 2.—Miss Clara Belle Barrett of New York was 15 miles off shore and going strong at 4 o'clock this afternoon after she began an attempt to swim the English channel. Dr. George Brewster of London, who started to swim the channel several hours after Miss Barrett, abandoned her attempt.

this: If it really is a deer, elk or moose it will not rise and ask for a cigarette.

13.—All hunters shall at all times obey the traffic laws governing deer hunting, and observe carefully the signals.

14.—One red light in the traffic tower shall be interpreted as meaning "Deer ahead, but open only to east and west bound hunters."

15.—Green light indicates "Deer ahead and open to north and south bound hunters."

16.—No hunter shall bag more than two deer nor more than four game wardens or five innocent bystanders in one day.

Annville—Flax being received in large quantities at new State plant; yield above average in this district.

Taking Vacation—

Miss Beulah McMillan is taking a three weeks vacation from her work at the local telephone office.

REFEREE'S SALE

Notice is hereby given that by virtue of a DECREE and ORDER OF SALE in the partition suit wherein Jacob G. Ambrose and Hattie K. Ambrose, husband and wife, are plaintiffs, and Mary Ellen Deakin and J. J. Deakin, Jr., are defendants, duly made and rendered in the Circuit Court of Oregon, for Jackson County, on the 29th day of July, 1926, authorizing the sale of the real property therein and hereinafter described, I, the undersigned referee, will at the front door of the court house at Jacksonville, Jackson County, Oregon, on the 31st day of August, 1926, offer for sale at public auction, and sell to the highest bidder for cash, the following described premises, to-wit:

"Lot Number 17, of Block Number 9, in the Ender's Addition to the City of Ashland, Jackson County, Oregon."

Said sale to be made subject to confirmation by the Judge of said Circuit Court.

Dated at Jacksonville, Ore., this 2nd day of August, 1926.

G. M. RAYMOND,
Referee.
282-4 Mon.

Get Ready For That Hunting Trip.

We have Guns, Ammunition, Clothing, Boots and Shoes. Just What you will need.

ARMY GOODS STORE
Biggest Little Store in Town
Opposite New Hotel — Open Evenings

"Trail To Rail"
PAGEANT AND CELEBRATION

"Kiwana" Stupendous Pageant Each Night
Flower Parades — Air Circus — Bonfire
Concerts — Dancing

Eugene, Ore.
August 19-20

VICKS
See your doctor. Vicks, however, will allay the irritation.

VICKS VAPORUB
Clear All Aches From the Throat

CAN OPENERS
from \$6.50 to 10 cents

Simpson's Hardware
"The Winchester Store"

Before you start your trip, equip your car with Gabriel Snubbers—guaranteed to give greater riding comfort over detours and roads rough and rolling. They save money, time and temper by protecting your car and preventing broken springs.

GABRIEL Snubbers
The Automotive Shop
Chevrolet Dealers
We Snub With Gabriel Snubbers

BUTTER

IN SEATTLE . . .

Ashland-made butter commands a higher price than any butter made in the Northwest.

The Ashland Creamery, who are selling their butter regularly on Seattle markets, are receiving an additional premium above the regular market price.

This is another indication that Ashland products are superior. Let's boost home industries. Patronize them here at home.

The First National congratulates the Ashland Creamery on the superiority of their product.

FIRST NATIONAL BANK
ASHLAND, OREGON