



**EDITORIAL**  
Opinions of the Observer

If it be true, as we have every reason to believe, that two men maintaining large pay rolls have moved from the state to escape the state income tax, that the Ford Assembly plant of Portland and the Hawley Pulp and Paper Company of Oregon City are preparing to leave, we have every reason to consider pronto what shall be done to annul this freak legislation.

If already established industries of such magnitude find it to their advantage to locate elsewhere what hope can we feel that new industries will try the problem?

The state of Oregon possesses a good climate, fine natural resources and good transportation, and the time has surely come when freak legislation and experiments should be frowned upon. Is it not enough that our people are overburdened with excessive taxes from ordinary sources without saddling on them a new and additional tax? Is it not enough that we must pay practically all we earn over and above a mere existence to maintain the government without having the industries upon which we depend to make that living driven away? Let us wake up to the conditions as they exist and take some steps to remedy the existing evils before they entirely ruin us.

The wheat growers of the nation are vitally interested in the bill before congress for an export corporation to handle the surplus production of the country. If the bill becomes a law it will be the greatest step for control of farm products, as it is not confined to wheat entirely, but to all farm products. If it gives the expected relief to wheat producers, it can be also applied to livestock and other lines of agriculture.

The cattlemen of Oregon are facing the same conditions as confront the wheat growers, apple and fruit raisers, and one of two results seem certain, that there must be a powerful co-operative organization to force profit conditions or cattle raising in Oregon for meat must end, or be greatly diminished. There is much agitation for a strong co-operative producers' organization for the Pacific Northwest.

The outcome of the economic conference at the Oregon Agricultural College last month will be watched with keen interest. It is the first instance in history where a state college has taken up such a problem as the agricultural situation to work out a relief program. C. E. Spence, State Market Agent.

**A Canny Experiment**

A doctor in Scotland made a nerve and bone all healing salve, and thought he would experiment a little with it. He first cut off his dog's tail and applied some of the salve to the stump. A new tail grew out immediately. He then applied some on the tail which he cut off, and a new dog grew out. He did not know which dog was which.

**Notice of Final Settlement**

Notice is hereby given that the undersigned executrix of the last will and testament of Arthur W. Gilles, deceased, has filed in the office of the County Clerk of Marion County, State of Oregon, her final report in said estate, and the Court has set Monday, the 17th day of March, 1924, at the hour of 10:00 o'clock A. M. of said day, in the County Court Room in the County Court House at Salem, Marion County, Oregon, as the time and place for the hearing of any and all objections to said final report, and the discharge of said executrix. Dated February 14th, 1924.

Anna Gilles, Executrix of the last Will and Testament of Arthur W. Gilles, deceased. G. B. Dimick & W. L. Mulvey, 7-5t Attorneys for executrix.

**More and Better Service at Lower Cost**

In 1850 the gas business of the country required \$3.80 of capital for every dollar's worth of output. In 1920, according to government figures, this requirement has risen to \$4.40. The principal reason is that the gas companies are giving more and better service at lower cost. With this, of course, must be taken into consideration the much heavier cost of labor and material entering into the physical equipment used in the production of the service.—The Open Window.

**SUMMONS**

IN THE CIRCUIT COURT OF THE STATE OF OREGON, FOR MARION COUNTY.

O. L. Adkins, plaintiff, vs. G. J. Friedrich, defendant.

To G. J. Friedrich, the above named defendant. In the name of the State of Oregon: You are hereby required to appear and answer plaintiff's complaint filed against you on or before Monday, the 31st day of March, 1924, that being more than six weeks from the date of the first publication of this summons, and if you fail to so appear and answer said complaint, for want thereof, plaintiff will apply to the Court for the relief demanded in plaintiff's complaint to-wit: For judgment against you on first cause of action in the sum of \$180.00, for the sum of Thirty (\$30.00) on his second cause of action; for the sum of \$265.00, on his third cause of action, and for his costs and disbursements herein.

This summons is served upon you by publication by order of the Hon. Percy R. Kelly, Judge of the above entitled Court, made and entered the 7th day of February, 1924, the first publication of this summons to be on the 14th day of February, 1924, and the last publication thereof being the 27th day of March, 1924.

G. B. Dimick & W. L. Mulvey, Attorneys for Plaintiff. Dated February 9th, 1924.

**Final Notice**

Notice is hereby given that the undersigned administratrix of the estate of Marianna Vandeleur, deceased, has filed her final report as such administratrix with the County Clerk of Marion County, Oregon, and that the Judge thereof has fixed Tuesday, the 11th day of March, 1924, at the hour of ten o'clock a. m., at the Court House in said County and State as the time and place for considering said final report and for hearing objections, if any there be, to its approval by the Court.

Published by order of Hon. W. H. Downing, Judge of above entitled Court. Diana Snyder, Administratrix said estate. Napoleon Davis, Attorney for Administratrix. Date of first publication, Feb. 7, 1924. Date of last publication, March 6, 1924.

**Coming to Portland**

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SPECIALIST

in internal Medicine for the past twelve years

**Does Not Operate**

Will be at  
**Benson Hotel**

**Wednesday, Thursday, Friday and Saturday**

**Feb. 27, 28, 29 and March 1**

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**FOUR DAYS ONLY**

**No Charge for Consultation**

Dr. Mellenthin is a regular graduate in medicine and surgery and is licensed by the state of Oregon. He does not operate for chronic appendicitis, gall stones, ulcers of stomach, tonsils or adenoids.

He has to his credit wonderful results in diseases of the stomach, liver, bowels, blood, skin, nerves, heart, kidney, bladder, bed wetting, catarrh, weak lungs, rheumatism, sciatica, leg ulcers and rectal ailments.

Below are a few of his many satisfied patients in Oregon:

Cornel Johnson, Weston, Oregon, appendicitis

Aug. Erickson, Lakeside Ore., kidney trouble.

Mrs. Lena Lincoln, Canyon City, Oregon, heart complaint.

J. A. Smith, Ontario, Oregon, ulcers of the stomach.

Leona Ford, Washougal, Oregon, adenoids.

W. H. Kellendonk, Estacada, Oregon, high blood pressure.

Mrs. Ed. Eberhardt, Scio, Oregon, gall stones.

E. C. Nichols, Lebanon, Oregon, appendicitis.

Remember above date, that consultation on this trip will be free and that his treatment is different.

Married women must be accompanied by their husbands.

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**"COLD IN THE HEAD"**

is an acute attack of Nasal Catarrh. Those subject to frequent "colds" are generally in a "run down" condition. HALL'S CATARRH MEDICINE is a Treatment consisting of an Ointment, to be used locally, and a Tonic, which acts Quickly through the Blood on the Mucous Surfaces, building up the System, and making you less liable to "colds." Sold by druggists for over 40 Years. F. J. Cheney & Co., Toledo, O.

**Notice to Creditors**

In the County Court for Marion County, Oregon.

In the Matter of the Estate of George A. Schuele, deceased.

Notice is hereby given that the undersigned has been duly appointed executor of the last will and testament of Geo. A. Schuele, deceased, by order of the County Judge of said County, dated this 29th day of January, 1924, and notice is hereby given to all persons who may have any claims or demands against the said Estate to present the same properly verified to the undersigned at 507 Gasco Bldg., Portland, Oregon, within six months from date of first publication of this notice.

First publication, Jan. 31, 1924. Last publication, Feb. 28, 1924.

Fred Schuele, Crawford & Crawford, Executor. Attys. P

**Citation.**

No. 1858.

In the County Court of the State of Oregon for the County of Marion.

In the Matter of the Estate of James Whelan, Deceased, James Everett Whelan, Petitioner, vs. D. D. Gorsline, as Administrator, Myrtle D. Whelan Beckner, and all other persons unknown having, or claiming to have, an interest in the estate of James Whelan, Deceased, Defendants.

To D. D. Gorsline, Myrtle D. Whelan Beckner, and all other persons having, or claiming to have, an interest in the estate of James Whelan, Deceased, Greeting:

In the Name of the State of Oregon, you are hereby cited and required to appear in the County Court of the State of Oregon for the County of Marion, at the court room thereof, in the County Court House, in the City of Salem, Marion County, Oregon, on the second day of April, 1924, at the hour of ten o'clock in the forenoon of the said day, then and there to exhibit to the said Court your respective claims of heirship, ownership or interest in the estate of James Whelan, deceased, and show cause, if any exist, why the said Court should not ascertain and declare the rights of all persons in or to the estate of James Whelan, deceased, and all interests therein, and to whom distribution thereof should be made, in accordance with the prayer of the petition of James Everett Whelan heretofore filed herein.

Witness, the Honorable W. H. Downing, Judge of the County Court of the State of Oregon for the County of Marion, with the seal of the said Court affixed this thirty-first day of December, 1923. Attest: U. G. Boyer, Clerk. By M. R. Ivie, Deputy. 3-7t.

WANTED—Position as clerk in grocery store by man of experience. Inquire at Observer office.

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High Grade Materials

**Aurora Drug Store**

"The Store of Quality"

AURORA, OREGON

**"No Collection, No Charge"**

Delinquent accounts collected on a contingent basis. We do the work, shoulder the expense and make no charge unless collection is made. \$100,000.00 Bad Accounts Turned Into Cash Since We Started. Jot down a trial list of bad ones and let us turn them into actual money.

**Business Men's Adjustment Co.** 815-16 Masonic Bldg., Phone 911 SALEM, OREGON

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**DENTIST**

Has established his Dental office in the Aurora Bank Building, where he will be present each Tuesday, Friday and Saturday, from 9 a. m. to 6 p. m.

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**RAILROAD TIME CARD**

**SOUTHERN PACIFIC**

The local depot closes on week days at 4:20 p. m. Holidays and Sundays at 10:30 a. m.

**NORTH BOUND**

No. 22 (on Flag).....5:43 a. m.

No. 16 (on Flag).....7:38 a. m.

No. 28 (Stop).....10:19 a. m.

No. 18 (Stop).....2:27 p. m.

No. 24 (Stop).....6:59 p. m.

**SOUTH BOUND**

No. 21 (on Flag).....9:09 p. m.

No. 23 (Stop).....1:54 p. m.

No. 17 (Stop).....9:43 a. m.

No. 27 (on flag).....6:18 p. m.

**Notice of Final Account**

In the County Court of the State of Oregon for the County of Marion.

In the Matter of the Estate of Henry August Wunder, Deceased.

Notice is hereby given that the undersigned, as administrator of the estate of Henry August Wunder, deceased, has filed his final account in the Circuit Court of the State of Oregon for Marion County, and that Tuesday, the 19th day of February, 1924, at the hour of 9:30 o'clock in the forenoon of said day and the court room of said Court as the time and place for the hearing of objections thereto and the settlement thereof.

Dated and first published January 17th, 1924.

Date of last publication February 14th, 1924.

George W. Wunder, Administrator. E. P. Slovarp, Attorney. Henry Bldg., Portland, Oregon.

**Notice of Sale of Real Property by Executor.**

No. 5367. In the County Court of the State of Oregon for Marion County. In Probate. In the Matter of the Estate of Emma L. Savage, Deceased.

Notice is hereby given that pursuant to the order and decree of the County Court of Marion County, Oregon, duly made and entered of record on January 3, 1924, in the above entitled cause and Court, the undersigned, Clyde J. Boyce, executor of the last Will and Testament of Emma L. Savage, deceased, will, from and after February 11, 1924, at the hour of 10:00 o'clock A. M. of said day, receive bids for and sell at private sale to the highest and best bidder therefor for cash in hand or one-half in cash one-half in approved bankable securities, all of the herein-after described real premises belonging to the estate of the above named decedent.

All bids for the purchase of the hereinafter described real premises shall be submitted in writing, addressed to the undersigned in care of Carey F. Martin, 413 Masonic Temple Building, Salem, Oregon.

The real premises to be sold pursuant to said order of Court consist of two tracts described as follows:

Tract No. One: Beginning at the southeast corner of Lot No. Three (3), in Block No. Twenty-five (25), in the City of Salem, Marion County, Oregon, and running thence westerly on the south line of said Lot to the southwest corner of the same; thence northerly on the west line of said lot sixty-four and a half (64 1/2) feet; thence easterly parallel with the north line of said lot to the east line of said lot to a point eighteen (18) feet south of the northeast corner of said Lot 3; thence southerly on the east line of said lot to the place of beginning, being the South sixty-four and a half (64 1/2) feet of Lot No. 3, of Block No. 25, in the City of Salem, Marion County, and State of Oregon, as shown by the recorded plat thereof.

Tract No. Two: Beginning at the southwest corner of the north half of Section 30 in Township 7 South, Range 3 West of the Willamette Meridian in Polk County, Oregon; thence east 26.35 chains; thence north 22 degrees east 22.30 chains; thence west 35.00 chains; thence south 20.79 chains to the place of beginning and containing 63.56 acres of land more or less in Polk County, Oregon.

Dated at Salem, Oregon, January 3rd, 1924.

Clyde J. Boyce, Executor of the Estate of Emma L. Savage, Deceased. Carey F. Martin, Attorney for Estate. 413 Masonic Temple Building, Salem, Oregon. 2-5t



**NOW 12c**

Just two things have made it possible for us to give you this 20% reduction on Tuxedo:

1. A reduction in the cost of Kentucky Burley tobacco and in package materials, as well.
2. The consolidation of three of our big plants into one. (Mr. Ford may not be in the tobacco business but he is right about consolidation.)

Tuxedo is always FRESH. Every package is—

Guaranteed by  
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We have funds to supply your needs for new buildings, land clearing, or new and additional equipment. Or perhaps you have a mortgage maturing in the near future.

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We loan for three or five years at current rates.

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