

FIVE SPRINGFIELD STUDENTS FINISH

Degrees to Be Granted at University of Oregon June 10 to 13; Dedicate Museum

University of Oregon, Eugene, June 9—(Special)—There will be five Springfield students among the many candidates for degrees at the impressive ceremonies of commencement at the University of Oregon, to be held this year from June 10 to 13. Those from Springfield who will receive degrees, providing they complete all their requirements, are Virginia Mary Franz, Evan Eugene Hughes, R. Dorene Larimer, Edith Marcia Moore, and John Hobart Wilson.

Dedication of the beautiful Prince L. Campbell Fine Arts Museum, financed by the citizens of Oregon through a gift campaign and under construction the past two years, will be included on the week-end program to which visitors from all over the state are expected. Ceremonies and entertainment for the graduating seniors and for the alumni who will return for this occasion will fill the time from Friday evening, June 10, to Monday noon, June 13.

Chester Harvey Rowell, Berkeley, California, will be the commencement speaker. Mr. Rowell is a prominent editorial and feature writer and is a member of the Board of Regents of the University of California. He was secured after Rabbi Stephens, Wise of New York City had been prevented by illness from accepting the honor. He will deliver the commencement address Monday morning, June 13, and Dr. Arnold Bennett Hall, president of the university, will give the Baccalaureate sermon Sunday morning. Both will be given in McArthur court in order to accommodate all who wish to come. Memories of the university as it was fifty years ago will be recalled during commencement when the three surviving members of the class of 1882 gather for a reunion. They are Mrs. Harry L. Boardman, Riverside, California, Seymour W. Condon, Pasadena, California, and Mary E. McCormack, Eugene. Reunions will also be held by the classes of 1907, 1912, and 1922.

Youthful orators, picked from the best in the senior class, will vie for the Felling and Beekman prizes on Friday night, June 10, at the opening event of the week-end. The alumni activities will open Saturday morning with the annual breakfast of the State Association of University of Oregon women, followed by the semi-annual alumni meeting, with Homer D. Angell, '00, presiding.

The formal dedication of the Fine Arts Museum will be held Saturday afternoon. At 5:30 the classes will hold reunion dinners, followed by the beautiful flower and fern procession, which this year will center around the Pioneer Mother statue in the Woman's quadrangle.

John Hobart Wilson of Springfield has been extremely outstanding in campus activities while he has been at the university. He served on committees for both the Freshman Glee and the Sophomore Informal and was a member of the Freshman debate team and of the Varsity debate team for the last two years. In 1930-31 he was general foreman manager and during his senior year was president of his class. He also served as assistant circulation manager of the Oregon student year-book, for 1930-31. He is a member of Delta Sigma Rho, honorary fraternity, and Phi Sigma Kappa, living organization.

R. Lorene Larimer is a candidate for a bachelor of arts degree in English. She served as treasurer of Pan Hellenic council during the year 1929-30. She is a member of Phi Mu, living organization. Edith M. Moore is a candidate for a bachelor of arts degree in Romance Languages. Evan E. Hughes is a candidate for a bachelor of arts degree in Business Administration, and Virginia Mary Franz is also a candidate for a bachelor of arts degree in English.

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"Our state was forced to adopt it as an emergency measure. We have but two things to tax in this state, property and business. The property tax system has broken down because of economic conditions among the farmers, and we had to take the sales tax, whether we wanted it or not."

The general basis of the sales tax in Mississippi is 2 percent, varying on only a few classes of business. It includes all business and professions, exempting only insurance companies, building and loan associations, state and national banks, mutual savings banks, religious, charitable, scientific and educational institutions, fraternal societies and hospitals.

Business men are required to keep accurate books reflecting their gross income, preserving all records relative thereto, subject to inspection at all times.

Deductions are allowed from gross sales as follows:

- 1—Sale price of goods taken in exchange for new goods.
- 2—Credit sales by retailers and wholesalers may be reported as collected.
- 3—Taxes collected on gasoline and tobacco.
- 4—Gross receipts from sale of agricultural products when sold in the original state or condition of preparation for sale.
- 5—Sales of fertilizers, seeds, boxes, and crates used in preparing agricultural products for market.
- 6—Sales of schoolbooks when sold under state contract.
- 7—Sale of cotton, seed cotton, lint, cotton and baled cotton.
- 8—Amounts received from life insurance policies and annuity contracts up to the amount of premiums paid thereon.
- 9—\$1,200 each year, to be deducted from total gross income and or gross proceeds of sale.

A feature of the sales tax is that it makes practically every person engaged in business a tax collector serving for the state without compensation, keeping a record and making monthly returns without being even allowed postage on the remittance.

All business collecting more than \$10 a month must make monthly reports. Smaller concerns report quarterly.

Some classes of manufacturing concerns are also included, soft drink establishments being required to pay 1 per cent, and cotton seed oil mills and ice factories one-quarter of 1 per cent.

The danger in the sales tax as in any other new form of taxation is, of course, likelihood that it will encourage tax spenders to new extravagances. If adopted merely as an added burden upon the tax paying public, it will fall of its purpose. If adopted by states as means of reducing the burdensome taxes which fall upon owners of real estate, it certainly is to be highly recommended. And as I pointed out in the beginning, one of the great things to be hoped for from the sales tax is, that, by making everybody who spends a dollar tax conscious, it may in time make everybody who spends money for anything realize that he is a part of the state, and that it is his money which the law-makers are appropriating.

ROSE DISPLAY IS WELL ATTENDED

(Continued from First Page)

ment of potted plants were exhibited by the Kirkland Floral company. A basket of Salpiglossis, unusual flower in this vicinity, was exhibited by Chas. Paddock. Mrs. Wheaton and Mrs. Olson exhibited a dream house and yard which they had prepared on a small base. This consisted of a house with a green lawn about it and with a pool and shrubs and flowers about the grounds. This was awarded a special first prize.

Attracting special interest among the potted plants was one known as Caladium. This is a fancy leafed, multi-colored plant with a cone shaped flower. Many people sought the name of the plant when they viewed it yesterday.

Mrs. Olson and the committee workers wish to thank all those who brought flowers or who aided in other ways to make the show a success.

CALL FOR WARRANTS

Notice is hereby given that School District No. 19, in Lane county, Oregon, will pay at the office of clerk of said district, all warrants to and including 2220, dated April 6, 1932. Interest ceases after June 11, 1932.

C. F. BARBER, Clerk.

TRYING OUT SALES TAX

By Caleb Johnson

I think it is as certain as anything in the future can be that eventually the United States will adopt a general sales tax, as a means of raising national revenue. I am sure that will come about as soon as the majority of people understand exactly what is meant by a sales tax, and when they have had an opportunity to observe the operation of the sales tax in the state of Mississippi.

Mississippi has gone boldly ahead and adopted a sales tax, which went into effect on the first day of May this year. After a month's experience everybody in Mississippi—at least everybody who can make his voice heard—seems to like the sales tax. That goes even for those who were most bitterly opposed to it.

Mississippi's sales tax is expected to yield about \$4,000,000 a year. The state was up against a treasury deficit of \$12,000,000, inherited from former administrations which made appropriations in excess of tax revenues. Something had to be done. It was generally agreed that real estate could not stand any higher taxes. I don't know what intelligent member of the Mississippi legislature it was who first brought in the idea of a sales tax, but whoever he was, he ought to have a medal for getting a new idea through the heads of legislators. For, after all, the main objection to the sales tax is that it is something new, and being new, members of congress and of legislatures are afraid of it for fear that in some way it might injure them politically to be for it. People, generally, are conservative. They distrust change. But they are not nearly as conservative as a good many politicians think they are.

The theory of the sales tax is not so much that everybody pays it, as that everybody knows that he is paying it. There is no tax, of any kind imaginable, that is not paid, in the long run, by the ultimate consumer. That is something politicians, or some of them, understand, but which they think the average man in the street does not understand. It is one of the most prevalent delusions among law-makers that they can make people think they are not paying taxes when they are. And there is no way of concealing from the man who pays a tax of two percent when he buys a radio, or a bicycle, or a Panama hat, the fact that he himself is paying the tax. Every time one buys a pack of cigarettes or plays cards now he is reminded of the tax he pays, when he breaks the revenue stamps.

As long as there is any considerable body of people who think that they do not pay taxes, that the government's revenue is derived only from the rich, there will be large bodies and groups of people trying to get money from the government on the theory that it comes out of somebody else's pockets. When any sort of a tax is so distributed that everybody pays it and knows that he is paying it, then there is a much better chance that everybody will take an intelligent interest in how the tax money goes. That is one of the soundest arguments in favor of the sales tax.

The best argument of all in favor of the sales tax, however, is that it is the one tax which is automatically distributed among the people in precise proportion to their ability to pay it. If there were a sales tax of two percent, let us say, on every article of commerce, then the man who spends \$500 a year would pay \$10 in taxes, and the man who spends \$5000 would pay \$100 in taxes, and so on. The man who spent nothing would pay no sales tax; the multi-millionaire who spent half a million dollars a year would pay \$10,000 in sales taxes. If the rate were uniform on all commodities.

Every scheme of sales taxes exempts from the tax certain classes of commodities, however, such as necessary food and low-priced clothing, so that people of low incomes pay proportionately less than those of high incomes.

The principal outcry against the sales tax everywhere has come from retail merchants who, in the absence of any exact knowledge of the subject, assume that they will have to absorb the tax, that it cannot be passed on to the consumer. In Mississippi, retail merchants contended that the measure would drive them into bankruptcy, but when the tax went into effect it turned out that the old adage that "the consumer always pays" still holds good.

On the second day of May, the day the tax went into effect, merchants announced new prices with the two percent sales tax added and had no difficulty in passing on the tax burden. Every mercantile establishment in the state, from the smallest soft drink stand to the largest department store, reports after a month's trial the public has taken kindly to the new tax and is paying it gracefully and without serious protest.

"This is eminently proper," says Governor Conner. "The measure was intended as a tax on consumers, and I am confident that the merchants, after giving it a fair trial, will have no complaint to offer.

"In the first place, it is not a tax on earnings, but a tax on spendings, and the people, realizing the

measure is absolutely essential to balance the state's budget and put us on our financial feet again, will pay his cheerfully.

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is Second Member of Family to Win Coveted Honor at H. S. Name to Be on Cup

The highest honor which a girl student at Springfield high school can obtain, that of being voted the most outstanding girl in the school, was given to Eunice McFarland Friday morning at the annual Girls' League breakfast held at the Methodist church.

Miss McFarland will have her name engraved on the Civic Club loving cup in recognition of her achievement. She is the second girl in her family to obtain this recognition, her sister, Audrey, having won the honor in 1930.

Lena Frisell has her name at the top of the list on the cup, having been the first to win it in 1929. Myrna Bartholomew was last year's winner.

Miss McFarland served as president of the Girls' League during her senior year, and also served as secretary of the student body. She is the daughter of Mr. and Mrs. H. M. McFarland and lives at 733 C. street.

MANY STUDENTS SET LONG RECORD

(Concluded on Page 8)

E. Mckarland Winner of Cup

Louisa Cowden, Sadie Gott, Ethel Gott, Hazel Nesbitt, Bernice Smith, Jeannine Withers, Florence Roberts, Lillian Putnam, Ulla Weight, Lois June Wilson, Lawrence Chae, Charles Clement, Barbara Barnell, Florence May, Lloyd Harris, La Moynie Black, Lillian Gregory, Frances Keeler.

All Year Attendance—John Krupka, Marjorie Johnson, Drucile Ogilvie, JoLana Putnam, Bernice Barnes, Elizabeth Johnson, Lois June Wilson, Verner Jean Daniels, Elva Lucile Boyles, Ada Johnson, Hazel B. Nesbitt, Ha Louise Putnam.

Scholarship—(Based on final average for the year)—Barbara Barnell, LaMoynie Black, Charles Clement, Lillian Gregory, Caroline Hicks, Frances Keeler, Florence May, Wendell Bartholomew, Clara Brooks, Louisa Cowden, Ethel Gott, Sadie Octavia Gott, Hazel Nesbitt, Lillian Putnam, Florence E. Roberts, Bernice Smith.

Thirty-eight students completed their eighth grade work at the Lincoln school last week and most of the will enter high school in the fall. The graduates are:

Woodrow Bates, Byron Boyles, Bobby Calkins, Lawrence Chase, Charles Clement, Kenneth Cox, Roy Crandall, Lloyd Harris, Donald Kendall, Joe Krupka, John Krupka, Lysle Metcalf, Howard Nesbitt, Jack Pederson, Charles Uchytill, Rolland Farnsworth, Irene Anderson, Barbara Barnell, La Moynie Black, Dolores Casteel, Colene Cornell, Fern Fisher, Lillian E. Gregory, Pearl Helterbrand, Caroline Hicks, Faye Holverson, Nellie Ellen Howes, Josephine Jones, Frances Keeler, Florence May, Mary Alice Neet, Drucile Ogilvie, JoLana B. Putnam, Wilmina Spriggs, Lillian Trinka, Jean Louk, Vivian Scott, Ethel Severson.

Clifford Whorton finished in January of this year.

High School

Freshmen—Lucille Davis, Mary Elbow, Clair Hadley, Irvin Darr, Ina Hargan, Mary Trotter, Alex Briggs.

Sophomores—Erma Easton, Lloyd Ellison, Beatrice Elmer, Wayne Kendall, Evelyn Kickbush, Bernice Waite, De Etta Sandgata, Elizabeth Vail, and Henry Wilson.

Juniors—Lella Clark, Julia Kickbush, Eva Louk, Marjorie Prochnow, Robert Richardson, August Rodakowski, Marceline Seavey, Florence Vail, and Gerald Voytanek.

Seniors—Donald Anderson, Velda Bartholomew, Claude Campbell, June Danks, Blane Fisher, Lloyd Freese, Augusta Hanson, Edna Havnerfield, Carl Jensen, Ruth LeVee, Elwina Meacham, Louis Rodakowski, Beulah Richardson, Hazel Shelley, Lela Squires, Ovel Stevenson, George Thatcher, William Thiemes, and Lee Vail.

MRS. POLLARD HOSTESS FOR MISSION MEETING

Members of the United Christian Missionary Society of the Christian church met at the home of Mrs. N. L. Pollard Tuesday evening and elected officers for the next year. Mrs. Ida Adams named president, Mrs. Roland Moshier, vice-president; Mrs. Luella Bristow, secretary; and Mrs. E. E. Pyne, treasurer.

Mrs. D. B. Murphy's division of the society provided the program which included an address by Miss Ann Whitaker who told of her work as a teacher in a high school for girls in China, and a book review by Miss Barbara Adams, member of the junior mission society. Mrs. Ren Hollister was chairman of the program committee.

Plans for a silver tea to be held Friday, June 17, were discussed at the meeting.

TABLES ARE REVERSED; MAN IS SHOWER GUEST

Showers are frequently held for girls and ladies, but when they are held for men that is something different.

Last night members of the Neighbors of Woodcraft lodge held a handkerchief shower for Sam Sweeney, lodge officer, for the past two years. Mr. Sweeney and his father will leave soon for Nebraska where they will operate a farm.

Mrs. Olive McKinnis, former member here, who has been living in Ashland for several years, was taken into the lodge again as a transfer member.

COUNTY HEALTH CLINIC SET FOR WEDNESDAY

A Lane county health clinic for children who will start school next fall will be held at the Community hall next Wednesday. It was announced today by Mrs. Walter Laxton, The Springfield Health Unit and nurses from the County Health service will be in charge.

RESIDENT DECLARES SHE FELT EARTHQUAKE

Mrs. Emily Peters, 448 D street claims to have felt tremors which rocked the Pacific Coast in the vicinity of Northern California last Sunday night and early Monday morning. She was awakened at 4:45 by the shock, she says.

Returns from New York

Mrs. Ray Wright has returned from New York where she and Miss Margaret Mortensen have been

Upper Willamette

Saturday night the young folk of the Intermediate Christian Endeavor gave a marshmallow roast on the Pleasant Hill baseball diamond at the Woodman's Hall grounds honoring Mrs. Allan Wheeler, their leader who has recently returned from a trip to Southern California.

The Misses Helen Carter, Emma Olson, and Belle Olson were out from Eugene to attend the Pleasant Hill picnic.

Douglas Kabler, a former Pleasant Hill high school student graduated from the State Normal school this week.

Mr. and Mrs. Millard Cornelius have moved from their ranch at Pleasant Hill to the Hubert ranch and are working in partnership with Mr. Hubert.

Mrs. Markham is visiting her daughter, Mrs. Morton Bristow.

Mrs. Noel, mother of Mrs. C. E. Jordan, came from Iowa last week to be present at the graduation of her granddaughter, Lucile Jordan, who was graduated at the Pleasant Hill high school last week. Lucile Jordan was valedictorian of her class.

The Hills Creek baseball team went to Westfir last Sunday where they defeated the local team by a score of 17 to 4. About fifty people partook of a basket dinner and supper before and after the game. The Hills Creek team will play Heilig theater next Sunday afternoon at Pleasant Hill.

Miss Harriet Duer, who has been visiting at the home of Mrs. T. F. Kabler left Monday for her home in San Francisco.

Miss Nellie Lorentz of Trent and Miss Harriet Brabham of Coast Fork both former Pleasant Hill high school students were graduated from the State Normal at Monmouth this week.

McKenzie Valley

The Fairmount Presbyterian Ladies' Aid will be entertained at the Hendricks bridge park, 2 miles west of Watterville by the Walterville group Friday at a picnic one o'clock luncheon, June 10. A regular meeting of the community church club was held at the home of Mrs. A. T. Easton Wednesday afternoon.

Mr. and Mrs. Zara Potter are visiting relatives in Douglas county this week.

Burial services for the late Henry Godard which were held in Eugene Monday were attended by a number of his relatives from this section. Mr. Godard until some 25 years ago made his home in the Deernhorn district. His former property being the place now owned by Mrs. Floyd Meyer.

The Emmerich ferry which in some manner escaped its mooring about six weeks ago, drifting to a point in the river south of Watterville is being towed back up the river by a group of three men sent out by the county for the purpose, beginning Tuesday.

THURSTON

The grade school closed last Friday with a community picnic held at Hendricks bridge. Mrs. Hubert Gray and Miss Dorothy Travis have taught the past year and are engaged for the coming year also.

The high school held its commencement exercises at the hall last Friday evening. Mr. Tugman, editor of Eugene Register-Guard, was the speaker of the evening. The hall was beautifully decorated and a large crowd was in attendance. Professor Andrew and Miss Eileen Palmer were the teachers. Mr. Andrews plans to teach in the U. of O. next year. Jay Grant and Miss Palmer are the high school teachers for the coming year.

Misses Alice and Vivian Godsey from Roseburg were the week-end guests of Mrs. Richard Hart.

Walter Easton held a barn dance at his home Saturday evening.

Miss Nellie Mathews left last Saturday for Los Angeles after a week's visit with her parents, Mr. and Mrs. A. B. Mathews here.

Ivan Rickard from Belfountain spent the past week-end in Thurston. He is director of the orchestra for the Richard Reunion which will be held at Idlewood park next Sunday, June 12. Several from here play in the orchestra and they held a rehearsal Saturday evening.

Miss Cora Calvert from Junction City is spending this week visiting relatives here.

John Plummer went to the veterans hospital in Portland last week.

Mrs. Joe Hart and mother, Mrs. Daniels, have returned from a few days' visit in Oregon City her niece, Miss Adeline Daniels, returned with them.

Frank Rennie motored to Corvallis Tuesday. He took his aunt down who has been visiting them for some time. Her home is in Portland.

Anda Calvert and family from Junction City attended the commencement exercises here last Friday evening. His son, Harry Calvert, was one of the graduates.

REBEKAHS HONOR MRS. ASA PEDDICOR

Mrs. Asa Peddicor was honored guest at a surprise handkerchief shower and party Monday evening following the regular meeting of the Rebekah lodge. Mrs. Peddicor leaves Monday for Walla Walla, Washington, to visit her mother and will go from there to Chico, California, where Mr. Peddicor is working.

FOREIGN MISSION GROUP HAS MEETING TUESDAY

Mrs. W. G. Hughes was in charge of the lesson study at the meeting of the Women's Foreign Missionary society which was held at the home of Mrs. A. B. Van Valzah, president, Tuesday afternoon. Mrs. P. A. Woolley was the assistant hostess.

Fans Will Get Treat on Friday

Two Main Events Announced for Card at Armory Friday Evening By Herb Owens

Although Herb Owen, Eugene wrestling promoter, has announced that Cliff Reagan of Wyoming, and Walter Achiu will meet at the Armory Friday evening in the main event, many sports fans are dubious when they continue reading the announcement which also says that Art O'Reilly and Chet Harte of Tacoma, will meet in a one-hour match with no holds barred.

It has been just about two weeks ago since these two met in Eugene and O'Reilly was victor. Harte did not complain at the time, but later issued a statement that he had been the recipient of O'Reilly's knee in his stomach several times and did not feel very strong afterwards. He was unaware that that kind of wrestling was tolerated in Eugene and did not attempt to himself last he be barred. Now, however, things are different and both men understand each other and they will do their best.

The summer admission prices of 50 cents continue.

Very Special Indeed! 200 Pair Genuine Compton Cords

Regular \$2.45 to \$4.95 Values

Special Prices

Young Men's Models \$1.69
Sizes 29 to 36

Big Boys Models \$1.39
Sizes 10 to 16

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No matter how busy you are, you can always take "time out" for a rich, creamy, cooling soda with a generous portion of ice cream. Ask for your favorite flavor, or inquire about our sundaes, parfaits, and other drinks equally delicious.

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Business Always Looks Dark To He Who Waits



Easy chairs went out of style almost two years ago. Getting business today requires action. Business staffs are too small and the business man does not have hours enough to personally go out after every piece of business to be had... through hustling. That is where the printed word works most effectively for him. And the cost of selling is so much less... upon strained budgets. Printing prices in our shop are also down, but there's no let down in the quality of the work. Prompt service too. We are geared for speed. No waiting here.

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