



AN ENGINE YOU'LL NEVER FORGET

The great Chalmers engine, now featuring the current Chalmers car, arrived at a rare time in history.

With war on, and gasoline in use now as never before, there has been one result evident probably to most every man that drives a car—the rapid decline in the grade of gasoline.

Engineers never expect to see a high-grade gas again.

In the face of this condition now comes the great Chalmers engine, which makes high power out of low-grade gas.

It makes "one drop of gas now do the work of two."

It makes gasoline work as gasoline has never worked in an automobile engine before.

By means of an ingenious device known as a "hot spot," the gas, after leaving the carburetor, is warmed up (but not overheated) just before it enters the intake manifold.

Then by means of another ingenious device known as a "ram's-horn" manifold, it is skillfully passed on to the engine combustion chamber.

The secret here is in what are known as "easy air bends."

The result is that at the time when the gas is touched off by the spark plug it is "cracked up" into a perfect vapor for 100% results.

This device in particular is one of the most notable achievements in automobile engineering in many years.

Not only do these improvements on the engine create more power out of less gas, but they also make possible a quick starting engine on a cold day.

When you step on the starter button in a current Chalmers, you get results right off. And your engine begins to run with midsummer smoothness—no missing cylinders—no spitting—no hesitating—no backfire.

So noteworthy is this great Chalmers engine that one is tempted to overlook other notable improvements and perfections in the current Chalmers.

They are numberless, and once evident to the eye of a wise buyer, they win him.

To miss seeing the current Chalmers at our show-rooms is to miss the most recent and most talked-of car of the day.

TOURING CAR, 7-PASSENGER \$1450	TOURING SEDAN . . . \$1850	TOWN CAR LANDAULET \$3025
TOURING CAR, 5-PASSENGER \$1365	CABRIOLET, 3-PASSENGER \$1625	LIMOUSINE, 7-PASSENGER \$2925
STANDARD ROADSTER . . \$1365	TOWN CAR, 7-PASSENGER \$2925	LIMOUSINE LANDAULET \$3025

ALL PRICES F. O. B. DETROIT SUBJECT TO CHANGE WITHOUT NOTICE

Vaughn & Sons

Agents, Heppner, Ore.

REPORT OF CRANDALL & ROBERTS ON AUDIT OF SHERIFF'S BOOKS.

The following is the general report of Messrs. Crandall & Roberts, Certified Public Accountants, on the audit of the books of Sheriff George McDuffee, just completed, and is published by order of the County Court: To the Honorable County Court of the County of Morrow, Heppner, Oregon.

Gentlemen:—
We have made an audit of the Tax Rolls of 1909, 1910, 1911, 1912, 1913, 1914, 1915 and 1916, as pertaining to the collections on same, from January 1, 1917, and on account of the various rumors now rife through your county, we have concluded to make this special report as of November 1, 1917, instead of January 1, 1918.

As our recommendations pertaining to handling cash collections had not been entirely followed and owing to the many errors creeping in the keeping of the Collection Register in consequence, it has taken considerable extra time to obtain final results.

On the statement of the 1910 tax roll you will see a credit of \$1.57 due Mr. McDuffee. This discrepancy occurred when in settling for the amount shown on our report as being on hand at our last report the amount previously accounted for on August 23, 1916, was included, making an over payment of \$245.90. The collection during this last period for which we report herewith, amounted to only \$244.33 leaving an over payment to County Treasurer of \$1.57.

On the statement of 1916 Tax Roll, you will note a credit to Mr. McDuffee of \$1,190.39. This discrepancy occurred when through clerical errors several cash payments were entered twice in Collection Register. These items were the cause of the apparent shortage of cash when settlement was to have been made for all collections on delinquent Rolls.

We have found, after adjusting these discrepancies with many others, that the amount of Cash in the various banks with moneys in the safe are sufficient to balance the amount due the County.

There has been a daily cash balance sheet prepared and the use of this in the future, with the improvement suggested for using the cash collection slips, will prevent the embarrassing situation produced by the methods used in the past. The lack of daily balance sheets, however, is a prevailing trait of most Sheriff's collecting departments all over the State.

We have made pencil entries of payments on the 1916 Tax Roll as memorandums only and these should all be corrected by entry in ink.

The payments on the 1915 Taxes have not been entered on that Tax Roll. This should be done as the roll is the only record really recognized as legal, the receipts being auxiliary only.

There are a good many entries to be made on the original tax rolls for various years to complete the records as to disposition on delinquent taxes. There has been many Certificates of Delinquency issued to Morrow County as well as to individuals and all have not been entered on the rolls.

We have not adjusted the errors that have been made in segregating the funds in collections of special taxes. We will attend to this at the close of our audit at the first of the year.

We have prepared statements covering all the points in the accounting of the foregoing mentioned rolls and furnish the same herewith, in which we have set forth the various items that you may be interested in.

Yours very respectfully,
CRANDALL & ROBERTS,
By Max Crandall.

Dated, Heppner, Oregon, November 21, 1917.

MORGAN NEWS NOTES.

Fred Ely made a business trip to the Valley this week.

A number of people of Morgan attended the sale at Pete Benson's last Saturday.

A literary society has been organized in Morgan. Their next meeting will be held December 7 at the school house. Everybody is invited to come.

The people of Morgan have organized a "Singing Bee" and meet at different places every Sunday evening. They will meet at Earl Morgan's next Sunday. All are invited to come and help sing.

Do not forget the basket social at the school house Friday night, November 23. A fine patriotic program is being prepared by the children. The proceeds will be used in buying some articles for the school.

Mothers' Day In The Fifth Grade.

By request of Miss Baker, teacher of the fifth-grade, we are pleased to announce that Friday (tomorrow) is Mothers' Day in her department. The pupils, with the co-operation of their teacher have arranged a nice program of entertainment. They have prepared a luncheon which will be served at noon, and they are very anxious that the mother of each child shall be present at this hour. It is the desire of the teacher that she may be able in this manner to get acquainted with the parents, and thus be able to gain their cooperation in the advancement of her work. Mothers, you owe it to your children to take this much interest in their work at school. Take time to visit the fifth grade tomorrow.

Mules Wanted Mules



I will be at the PALACE HOTEL, HEPPNER, OR., to buy all kinds of mules from 4 to 12 years old, from 15 hands high up. Broke or unbroke. Will buy some smaller mules for the south. If you have any for sale call or write me care the above hotel and I will come out to see them.

W. H. KIME

Upbuilding Industry

It is the policy of the Farmers & Stockgrowers National Bank to fit in with and lend co-operation wherever and whenever it is consistent with good business and safe banking to do so. To farmers and stockgrowers particularly, we believe such a financial connection will appeal.

No matter the size of that account—we shall appreciate it.

FARMERS & STOCKGROWERS
NATIONAL BANK

Heppner Oregon

Patronize Home Industry

We compete with any first-class tailoring house in Portland both in material and workmanship.

ORDER YOUR SUIT NOW!

Our Fall and Winter stock has just arrived. Come in and get your pick early.

Louis Pearson
MERCHANT TAILOR

Tash & Akers

Successors to

VAUGHN & SONS

Dealers in

General Hardware

Plumbing a Specialty

We have secured the services of a professional plumber and will be in a position to give you satisfaction in all lines of plumbing work.

Shelf Hardware, Stoves, Tinware

Congress meets the first Monday in December and is understood to have

induce development of power. Bend—Trainloads of sheep are going to eastern markets. Feed is short and sales are being made to prevent losses by starvation.