

DR. F. E. FARRIOR
DENTIST
Office upstairs over Postoffice
Heppner, Oregon

DRS. VAUGHAN & GROVE
DENTISTS
Permanently located in the Odd
Fellows building, Rooms 4 and 5.
Heppner, Oregon

A. D. McMURDO, M. D.
PHYSICIAN & SURGEON
Office in Patterson Drug Store
Trained Nurse Assistant
Heppner, Oregon

C. C. CHICK, M. D.
PHYSICIAN & SURGEON
Trained Nurse Assistant
Office upstairs over Postoffice
Heppner, Oregon

WOODSON & SWECK
ATTORNEYS-AT-LAW
Office in Masonic Building
Heppner, Oregon

SAM E. VAN VACTOR
ATTORNEY-AT-LAW
First National Bank Building
Heppner, Oregon

S. E. NOTSON
ATTORNEY-AT-LAW
Office in Court House
Heppner, Oregon

FRANCIS A. McMENAMIN
LAWYER
Roberts Building, Heppner, Ore.

F. H. ROBINSON
LAWYER
IONE, OREGON

ROY V. WHITEIS
Fire Insurance writer for best Old
Line Companies.
Heppner, Oregon

E. J. STARKEY
ELECTRICIAN
House Wiring a Specialty
Heppner, Oregon
Phone 872

E. E. MILLER
"The Old-Time Auctioneer"
He Sticks and Stays
Reasonable Rates for Sales
Ione, Oregon

HEPPNER SANITARIUM
DR. J. PERRY CONDER
Physician-in-Charge
DR. PARIS T. RICHARDS
Associate Physician
Treatment of all diseases. Isolated
wards for contagious diseases.

FIRE INSURANCE
WATERS & ANDERSON
Successors to
C. C. PATTERSON
Heppner Oregon

THE MOORE HOSPITAL
NOW OPEN TO THE PUBLIC
For Surgical and Medical Patients
Entire New Equipment. Large
Modern Surgery.
DR. C. C. CHICK, M. D.
Physician and Surgeon
Phone Main 522

MATERNITY HOME
MRS. G. C. AIKEN, HEPPNER.
I am prepared to take a limited
number of maternity cases at my
home. Patients privileged to choose
their own physician.
Best of attention and care assured.
Phone 385

BEAMER & WILLIAMS
DRAY AND TRANSFER
Phone Main 872
Heppner Oregon

LEGAL NOTICES

NOTICE FOR PUBLICATION.
ISOLATED TRACT.
Public Land Sale.
DEPARTMENT OF THE INTERIOR,
U. S. Land Office at LaGrande, Oregon,

NOTICE TO CREDITORS.
Notice is hereby given that the
undersigned has been appointed by
the County Court of the State of Oregon
for Morrow County, Administrator of
the Estate of Bernard F. Doherty,
deceased; and that all persons having
claims against the said estate must
present the same, duly verified according
to law, to me at the office of Attorney
F. A. McMENAMIN, in Heppner, Oregon,
within six months from the date of the
first publication of this notice, to-wit:
January 26, 1922. Date of last publica-
tion being January 26, 1922.
JAMES G. DOHERTY,
Administrator of the Estate of
Bernard F. Doherty, deceased.

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NOTICE FOR PUBLICATION.
Department of the Interior, U. S. Land
Office at The Dalles, Oregon, Jan. 21,
1922.
NOTICE is hereby given that William
L. Lowen of Hardman, Oregon, who, on
August 14, 1916, made Homestead Entry
016361 and on September 12, 1919, Ad.
H. E. No. 917186, for W 1/2 SW 1/4, Sec. 17,
E 1/2 SE 1/4, NW 1/4 SE 1/4, W 1/2 NE 1/4, NE 1/4
NW 1/4, Sec. 18, NE 1/4 NE 1/4, Sec. 19, S 1/2
NW 1/4 and SE 1/4 NW 1/4, Sec. 20, Town-
ship 5 South, Range 25 East, Willamette
Meridian, has filed notice of intention
to make three-year Proof, to estab-
lish claim to the land above de-
scribed, before J. A. Waters, United
States Commissioner, at Heppner, Ore-
gon, on the 17th day of March, 1922.
Claimant names as witnesses:
Wright Saline, Holley Leathers, M.
Z. Biddle, W. P. Prophet, all of Hard-
man, Oregon.
J. W. DONNELLY, Register.

NOTICE OF FINAL SETTLEMENT.
Notice is hereby given that the un-
dersigned has filed his account as ad-
ministrator of the estate of Charles Wallace
deceased, and that the County Court of the State of Ore-
gon for Morrow County has appointed
Monday, the 6th day of March, 1922, at
the hour of 10 o'clock in the forenoon
of said day, as the time, and the Coun-
ty Court room in the Court House at
Heppner, Oregon, as the place of hear-
ing and settlement of said final account.
Objections to said final account must
be filed on or before said date.
L. W. BRIGGS,
Administrator de bonis non.

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TAX EXEMPT SECURITIES
MENACE TO INDUSTRIES
AND BURDEN TO FARMER

Washington, Feb. 13.—Hearings
before the house ways and means
committee on the constitutional
amendment proposed by Representa-
tive McFadden to make state and
municipal bonds subject to taxation
have closed. The hearings were at-
tended by farmers, bankers, labor
representatives, representatives of
public utilities, treasury officials and
others. It appeared to be almost
the unanimous opinion that future
issues of such securities must be
subject to taxation. Otherwise all
federal sources of revenue will dry
up, business and industry will suffer
acutely and practically the entire
burden of public taxation will be
shifted to incomes from labor and
to real estate.

Conservative estimates place the
amount of outstanding tax exempt
securities at \$10,000,000,000. Many
reliable authorities say the amount
is double this. New tax exempt se-
curities in the sum of \$1,000,000
were issued in 1921.

EVILS OF TAX EXEMPT SECURITIES.
The evils of tax exempt securities
issued by states, counties and munici-
palities are many. They may be
briefly set forth as follows:

1st: The exemption of such prop-
erty from taxation shifts the burden
of all taxation to real estate and to
incomes from other sources, mostly
income from labor.

2d: The ease with which these
securities can be issued and market-
ed is a constant and irresistible
temptation for extravagance upon the
part of municipal, county and state
authorities.

3d: The fact that capital can in-
vest in such securities and obtain
a tax-free income of from three to
five per cent prevents its being in-
vested in industries, commerce, pub-
lic utilities and other enterprises, the
income from which is taxed.

4th: It is drying up the natural
and legitimate sources of federal re-
venue and compelling the congress
to devise other forms of taxation,
which are irritating to say the least,
and odious and burdensome in many
instances.

It is inevitable that if the issu-
ance of tax-free securities by states,
counties and municipalities continues
the congress must begin to levy taxes
upon occupations and upon the con-
sumption of necessities, such as a
tax on coffee, sugar and salt, in or-
der to obtain enough revenue to meet
the legitimate requirements of the
United States government.

Data presented to the house com-
mittee by treasury officials and tax
experts shows that even under pre-
sent conditions the federal treasury
is losing \$300,000,000 a year by the
diversion of capital into tax-exempt
securities.

PENALIZING FARMER BOTH WAYS.
Another evil resulting from ex-
empting the income from such se-
curities, thereby inviting capital to
invest in them, is to push the interest
rate up on all other sorts of securi-
ties, such as mortgages on land and
bonds issued by public corporations.
Statisticians showed the house com-
mittee on ways and means that farm
mortgages of the country aggregate
about \$415,000,000, or approximate-
ly 5 per cent. The income from
farm mortgages is taxable. The in-
come from tax-exempt securities is-
sued by states and cities is non-tax-
able. As a result farm mortgages
must pay the holder from 8 per cent
up in order to enable him, after he
has paid his taxes, to have a net in-
come equal to what he would have
were he to invest in tax-exempt se-
curities. In this way the farmer is
being doubly penalized by the exist-
ence of tax-exempt bonds. He is
being penalized by having a heavier
tax levied on his land, in order to
meet the expenses of government,
and again by having to pay a higher
interest rate than he otherwise would
were not farm mortgages compelled
to compete with tax-exempt state and
city bonds.

Practically every farm organiza-
tion was represented at the hearing
and, without exception, they went on
record in favor of stopping the issu-
ance of tax-exempt securities. The
recent farm conference also went on
record against further exemption of
income from securities issued by
states and municipalities.

Homey Philosophy or 1922.
If we lived in a garden of flowers
and spent our time trying to make
the rose bushes grow nothin' but
thorns, encouraging the bugs an' bee-
tles to eat up everythin' in sight 'till
the place was like a weed bed every-
body'd think we were crazy, would-
n't they. But we don't do that. We
try to forget the thorns. We spray an'
turn up the ground, and we ferti-
lize the shivering little weak fellows
that look sickly until we have some-
thing fine an' strong an' sweet to look
at and enjoy. How is it we don't do
this in the garden of life? Why don't
we forget all about the thorns in the
cranks an' "good for nothin's" and
cultivate the glory of God that's in
everyone of them? What a fine world
we'd have if we only treated humans
like we treat potatoes.

For SALE—A country home light-
ing plant; 1000-watt. See Starkey.

No Matter What the Job May Be, Always
Think of the
Tum-A-Lum Lumber Co.

For the Best

Building Materials
WHEN we supply you with materials for building you get more than lime, cement, lumber, nails and shingles. You get the benefit of our building experience, if you will permit us to serve you.
No matter if it is only a bundle of shingles or a few pounds of cement, we want you to let us help you with your plans.
This is the season of the year when all building plans and re-arrangement of your farm facilities should be put through to completion. Spring crops and spring home building will soon be bidding, then it will be too late to start even small building jobs.
LUMBER
SASHES
SHINGLES
LIME
BUILDING PAPERS
SAND
CEMENT COMPOSITION BOARD

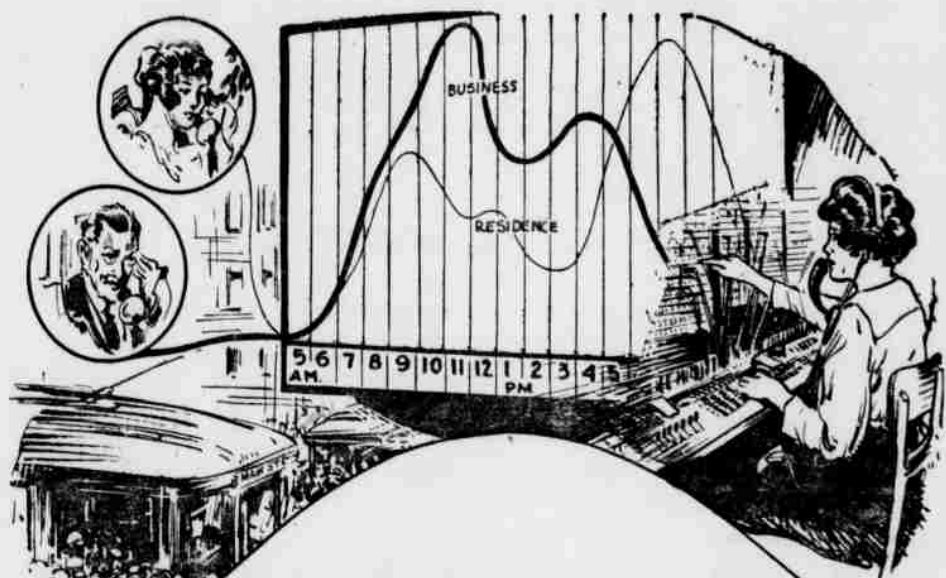
WE ARE CHOKE FULL OF GOOD SUGGESTIONS FOR SPRING BUILDING.

"Plan your work and work your plan"

Tum-A-Lum Lumber Co.

Designers and Materialers of Homes and Farm Buildings.

HEPPNER LEXINGTON IONE



"Rush Hours"

In all lines of business patronage is irregular. Street cars, stores, banks and restaurants have their "rush hours" when some delays in service are unavoidable. The public, with the situation before its eyes, good naturedly accepts a degree of inconvenience.

There are "rush hours" in a telephone exchange. With business service the "loads" of telephone traffic are determined by commercial activities, banking hours, etc.—the "load" of the residence telephone varies with household and social needs.

The demands upon the telephone operator and a complicated mechanical equipment cannot be seen, but telephone traffic varies in every hour of every day according to the individual desires of thousands of patrons.

If there should be at times a delay in answering your call, remember that trained young women with nimble fingers are doing their best to serve you, and that at the moment there may be a "rush" of telephone traffic.

The exercise of patience and consideration will mean better service.

The Pacific Telephone And Telegraph Company
Logo: THE PACIFIC TELEPHONE AND TELEGRAPH COMPANY, 1000 W. 10TH ST., PORTLAND, OREGON

WANTS

WANTED—Man or woman to establish permanent business distributing our products. Pays up to \$10 per day to the right party. Write Kleen Zo Eze Co., 207 McKay Bldg., Portland, Ore.

WHEAT RANCH WANTED—I want a big wheat ranch in this country and will trade two fine ranch properties in the Umpqua Valley near Roseburg in as full or part payment. I have 841 acres, well improved. What have you to offer? Address full information to A. T. LAWRENCE, Roseburg, Oregon. 4t.

A Portrait Free

In order to be doing something during these dull times, we will make you a 14x20 oval convex \$5.00 portrait FREE. We want you to show it to your friends and advertise our work. All we ask of you—send us 95c to pay for postage and boxing and we will send the portrait prepaid, free. Mail your photos, with 95c. Give us a trial. No frame catch—buy your frame where you please. We copy anything and everything. Money back if not pleased. PALM ART CO., Hastings, Neb.