THE STAR.

Although perhaps not the first time on record, but nevertheless un- in for another treat tonight and tousual and interesting is the statement | morrow night and the show that they from National Picture Theatres, Inc. will see at the Mondale will be just that there are only two women prin- a little better than what they have cipals in the Ralph Ince production seen before. There are two dandy "Out of the Snows" which comes to vaudoville acts that are sure to the Star theatre tonight.

Anitab, the half-breed Indian girl, way Mr. McConnell plays the plane and Gladys Coburn, who is seen as is really wonderful. He is one of the Ruth Hardy, a student at San Gab- cleverest plane players in the counriel University in Quebec. The balance try being a graduate of the leading of the characters in this dramatic European music conservatories and story of the Northwest snow country Miss McConnell is also a very talentare all powerful, brawny men, who in ed young lady and possesses a beaucomparison with the two women chartiful voice, Miss Bunny Martin is conacters, loom up like glants.

leading male role of Robert Holli- is one of the greatest lady contorday, of the Royal Northwest Mount- tionists and hand balancers in show ham, of "the Force",

YAINAX NOTES.

A basket social was held at the Yainax school house on Lincoln's to please. birthday under the auspices of the children of the school, directed by Montana Bank Has te teacher, Miss. Ruth Lull, The occeds will be used in buying a lamp, globe and dictionary for the

hipped to Petaluma for chicken feed. & number have been collected at the Skeen ranch, near Trout creek for shipment.

for a fortnight's visit with friends. ranch near the Sprague River bridge, is laid up with rheumatism.

A large panther was seen a few days ago near the Smith ranch at ed on the roof of the bank building Lone Pine. Charles Robins was trail- here and a similar station would be ing the beast with his dogs when he constructed in Minneapolis. By havwas sighted.

killing rabbits with strychnine. The siderable sum by the wireless methfarmers of one county averaged 1000 od and in a short time it will have rabbits to every ounce of the poison. paid for itself.

Showing at the tre

"OUT OF THE SNOWS"

Starring Ralph Ince

A Ralph Ince production that treats with the strong men and strong women of the vast out-doors over

oth Episode of

"THE LOST CITY"

WEDNESDAY

BRYANT WASHBURN

THURSDAY

"THE BRANDING IRON"

A love and laughter romance with a rosebud garden

which the Storm King Reigns.

of beautiful girls

AT THE MONDALE

The people of Klamath Falls are picase. Ed and Grace McConnell in These two parts are given over to a very clever comedy act called "Fun Zena Keefe, who plays the part of at the Plano", is a scream, and the sidered one of vaudevilles best toe Ralph Ince himself enacts the dancers also a very pretty singer and ed Police; Patrick Hartigan is John business and this act is also sure to Blakeman, an illicit fur trader; Hunt- please because it is a real novelty ley Gordon is seen as Sergeant Gra- act. The pictures are of the best, William S. Hart in "Wolf Lowery", is a western picture full of action and pep and one of Hart's best. Also Harry Carey in a picture that is sure

Own Wireless Plant

HELENA, Mont. Feb. 15 .- A wire-Johnnie Elder is in this vicinity less telegraph station for the Helena buying wornout horses which will be branch of the Federal Reserve bank to give direct and quick communication with the parent bank in Minneapolis, is being considered by O. A. Carlson, manager of the local institu-Ivan Pankey has gone to Ashland tion. Under present arrangement the Helena bank, it is estimated will pay Frank Power, of the Short Bob approximately \$1,000 monthly to commercial telegraph companies.

The cost of a wireless plant is es timpted at \$6,500. It would be erecting to pay only for two operators and the maintenance costs, Mr. Carlson Idaho farmers report success in declares the bank would save a con-

TO-DAY

gregate of \$779,766.60 in pensions was paid to retired employes of the road, \$550.80 the Newburgh and United States Steel corporation, and South Shore Railroad, \$240.00; Elits subsidiary companies during the gin, Joliet and Eastern Railway comyear 1920, according to the tenth annual report of the U. S. Steel and Carnegle pension fund, made public and the Duluth, Missabe, and Northhere tonight. This is \$46,059.15 ern Rallway company, \$4,074.00. more than was disbursed last year. and greater than any year since the establishment of the fund of 1911. There were 3264 participants, 2940 of 1920 and 324 being added during the year. Two hundred ninety five were discontinued cause of death or other causes, leaving 2969 as active participants.

The total amount disbursed since the establishment of the fund is \$5,880,581.60 and starting with \$281,457.37 that year, it has increased annually the amounts being for 1912, \$358,780.92; 1913, \$422,-815.14; 1914, \$511,967.90; 1915, \$659,389.42; 1916, \$711,130.33; 1917, \$712,506.65, 1918, \$907,-059.82; 1919, \$733,707.45; and for Facts About In-1920, \$779,766.60. For ten years the average age of the pensioners has been 65.78 years, the average service, 30,41 years and the average payment of \$22.10 monthly.

The beneficiaries make no contribution to the fund. The money is derived from a trust of \$12,000,000 established by Andrew Carnegie and the United States Steel Corporation.

Because so many of the Corporation's activities are in the Pittsburgh District, naturally a large proportion of the fund is distributed here. The Carnegie Steel Company leads the subsidiary companies with \$168,715,-79 more than \$8,000 increase over the preceding year. The Edgar Thomson Works at Braddock, Pa. led all claims for such deductions are not. units of this company with \$36,387 .-17 awarded its retired employes. while the Homestead Plant was second with \$35,873.80. The old mills of the company known as the City Mills received \$22,142.24 while \$12,-453.97 went to the Youngstown, O.

The American Steel and Wire company was second with \$152,561.60; the greatest beneficiary being the South Works at Worcester, Mass., cut, Massachusetts, New York, New Jersey, Pennsylvania and Illinois and the general office and sales department representatives.

Thirty-one plants of the American Sheet and Tin Plate Company participated to the extent of \$98,324.85. The greatest amount to any one of these was \$9,887.51 to the Actna lowable deduction. If, however, she Standard Works at Bridgeport, O. is employed solely in caring for the Ten plants of the National Tube farmer's own household no deduc-Company, with the general offices tion can be made. 270.08, the largest beneficiary being the National Works at Pittsburgh with \$37,897.22.

The American Bridge Company's seventeen plants and general offices received \$59,104.31, the Pencoyd 393.33, the largest beneficiary of this company. The plants are located in Connecticut, New York, New Jersey, Pennsylvania, Ohio, Missouri, Minnesota, and Michigan. Former employes of the old Keystone Bridge Company, absorbed by the American Bridge Company, received \$1,867.80.

The Illinois Steel Company particpated in \$50,288.62 among five plants and the general offices, while making and drying peat fuel. Work the Tennessee Coal and Iron Company had \$8,198.70 divided among eleven mines, quarries, furnaces and

transportation department. Sixty-three units and the general offices of the H. C. Frick Coke Company received \$75,164.49 while the Hostetter-Connellsville Coke Company, a subsidiary, divided \$1,041.30 petween two units, and the United States Fuel Company of Illinois shard \$1,422.75 with three mines.

Smaller units of the Corporation and amounts received are, the general offices of the Corporation in New York, \$220.00; the Lorain Steel Company, Johnstown, Pa. \$8,723.80; Universal Portland Cement Company, number two plant, \$144.00; the Edgar Zine Company, St. Louis, two plants, \$3,349.05; Pacific Coast department, U. S. Steel Products Company, \$1,200.00; Carnegle Natural Gas Company, \$560.00; Union Supply Company, general office and three stores, \$1,503.00; United Supply Company, general offices, \$141 .-00: Pittsburgh Limestone Company. two quarries \$307.80; and the Carnegie Land Company, \$296.40.

On the iron ore ranges of the Northwest, retired employes of the Oliver Iron Mining Company were Oliver Iron Mining Company were beneficiaries, the Gogebic Range receiving \$7,818.40; the Marquette Range \$12,469,91; the Menominee Range \$10,978.86; the Missabe Range \$5,255.20 and the Vermillion Range \$1,629.64, a total of \$38,152,-

In the railroad activities seven units received \$20,657.21; the Bessemer and Lake Erie Railroad getting \$8,466.70; the Union Railroad \$448.-70; the McKeesport Connecting Railpany, \$5,314.29; Duluth and Iron Range Railford Company, \$1,562.80

The great Lakes interests of the Corporation comprising the ore transportation service participated to the extent of \$5,556.55 divided among being on the list at the beginning the Pittsburgh Steamship Company with \$4,132.30; the Pittsburgh and Conneaut Dock Company with \$539 .-55; and the Pennsylvania and Lake Erie Rock Company with \$884.70.

Men retired from general office staffs including the Corporation general office at New York were paid an aggregate of \$17,735.45, an increase over the preceding year, of \$6,759 .-45; while retired employes of sales departments were paid \$6,868.80 a decrease of \$2,683.63.

come Tax

Frequent inquiries are received by collectors of internal revenue from storekeepers and other business men as to whether the taxpayer in business for himself may deduct from his gross earnings an amount of salary paid to himself. Wages or salary drawn by a taxpayer from his own business are more in the nature of a charge out of profits than a charge against profits. If deductible they would merely be added to his income and the effect would be to take money out of one pocket and put it in another. Therefore, allowable.

Salaries paid to minor children employed in the conduct of a taxpayer's business are not allowable deductions. If, however, a son or daughter has attained majority, or is fllowed free use of their earnings without restricting a reasonable amount paid as compensation for their services may be claimed.

A farmer who employs a man to assist in the operation of his farm with \$27,360.16. The balance went may deduct from gross income the to thirty other plants in Connecti- amount paid for such services. Likewise, if he employes a woman whose entire time is occupied in taking care of the milk, cream, butter, and churns, or if her services are devoted entirely to the preparation and serving of meals furnished frrm laborers and in caring for their rooms, the compensation paid her is an al-

and sales department received \$87,- In arriving at net income upon which the tax is assessed, deductions may be made for ordinary and neceasary business expenses. The revenue act specifically prohibits the deduction of personal, family, or living expenses. Such expenses include plant at Philadelphia receiving \$21,- rent for a home, wages of servants, cost of food and clothing for the family, education of children, "and all items connected with the maintenance, well-being, and pleasure of the taxpayer and his family."

> American consular reports carry the information of the formation of a Finnish company which has perfected a new hydro-turf method of will be carried out on a huge scale.

Approximately 62,000 acres of the works beside general offices and 148,000 acres devastated by war in Belgium have been restored to a condition which permits cultivation.

> During 1920 there were reported 6,000 violations of statutes intrusted to the Department of Agriculture for enforcement.

honor paid to Dr. James A. Naismith by the National Intercollegiate Athletic Association of America-life membership on the basket ball rules committee comes to him thirty years after he invented the game of basket ball. Doctor Naismith is head of the department of physical education at the University of Kansas.

Basket ball was the result of a deliberate attempt to evolve a game suitable for men to play indoors. In 1891, Doctor Naismith was in charge of a gymnasium class at the Springfield, Mass., Y. M. C. A. then an instructor college for athletes and association men. The men enrolled in the class were football, baseball and track athletes and became weary of the inside work consisting of boxing. wrestling and swimming.

At a meeting of the Y. M. C. A. instructors, some one suggested that invention is merely the use of things at hand. Doctor Naismith remarked that invention of a new game was possible. He concentrated for weeks on this idea.

Football, lacrosse, hockey, soccer and other games, the doctor concluded, were too rough to be played indoors. He decided to work out his new game with Rugby as a basis, eliminating the features which made it extremely rough? Tackling and kicking, he found on analysis, were at the root of the evil. He eliminated tackling by allowing the player to

run when he does not have the ball; and by having the ball passed with hands only, he did away with kick-

When the question of goals came up Doctor Naismith decided he must have receptacles in which to throw the ball. This idea was borrowed from the old game of "Duck on the Rock." The upright type of goal obviously could not be used, nor any goal which would allow the game to become strenuous by permitting excessive force in scoring.

The superintendent of grounds was asked to furnish two boxes, eighteen inches square. But these were not available just then and two peach baskets were offered. Doctor Naismith took these and hung one at each end of the court, using the gallery for support. Since the height of the gallery happened to be ten feet, that is the present height of the goal.

Lacrosse furnished the plan for arranging the men on the court. The inventor decided to have the game started by throwing up the ball and having one man from each side jump up at it. The team consisted of nine men at first. The number was reduced to seven and later to five, as the skill of the men developed.

Doctor Nalsmith was born in Canada. He is a graduate of McGill University and also of the Gross Medical School. He came to the University of Kansas as associate professor of physical education in 1898, becoming a full professor in 1908. During the war he served with the Y. M. C. A. in France as director of social hygiene for the American Expeditionary Force.

A classified Ad will sell it.

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