

The Evening Herald

Issued Daily, except Sunday, by The Herald Publishing Company, Office: 119 N. Eighth Street, Klamath Falls, Ore.

E. J. MURRAY Publisher
W. H. PERKINS News Editor

Entered as second class matter at the postoffice at Klamath Falls, Oregon, under act of March 3, 1879.

Member of the Associated Press

The Associated Press is exclusively entitled to the use of republication of all news dispatches credited to it or not otherwise credited in this paper and also the local news published therein. All rights of republication of special dispatches herein are also reserved.

The Evening Herald is the official paper of Klamath County and the City of Klamath Falls.

SUBSCRIPTION RATES

Delivered by Carrier		By Mail	
One Year	\$6.50	One Year	\$5.00
Six Months	3.50	Six Months	2.75
Three Months	1.95	Three Months	1.50
One Month	.65	One Month	.65

MONDAY, MARCH 30, 1925

THE HIGH COST OF COURTESY

Courtesy has not always been prominent in letters written by the Bureau of Internal Revenue, at least from the point of view of recipients. But the bureau has evidence now that it is not lacking in consideration of taxpayers.

The evidence of the bureau's courtesy had its origin in assessment of additional taxes, running up in this instance to a total of some \$47,000. The taxpayer appealed to the old committee on appeals and review, and lost. He asked reconsideration by the commissioner of internal revenue, and received a denial of his request. He a second time asked reconsideration, and got a second refusal. But he had much at stake and was persistent, and protested the refusal of reconsideration.

At this point in events, the new law was passed, authorizing appeal to the new independent board of tax appeals against additional taxes determined after the law was enacted. In the fullness of time thereafter, the commissioner took notice of the protest, wrote that the case had been given "very careful consideration," and that the decision was final.

The assurance of very careful consideration after the new law was passed the board of tax appeals now says must be taken at face value. Starting with this conclusion, it added that if there was consideration after the law was passed the decision must have been reached subsequently, and that the taxpayer can accordingly appeal to it. For that reason the board will now proceed to consider the whole matter.

As for the bureau, it can be depended upon to refrain hereafter from using any language that is not strictly accurate both literally and figuratively. The amenities of polite correspondence upon business subjects are likely to disappear altogether from its letters.

HUNT'S WASHINGTON LETTER

By HARRY B. HUNT
NEA Service Writer

WASHINGTON, March 30.—The biggest man in the president's cabinet is his newest member.

John Garibaldi Sargent, the new attorney general, whom President Coolidge called to office after the Senate had turned down Charles B. Warren, towers a good three inches above Secretary Wilbur, heretofore the longest cabinet member, and tips the scales at 25 pounds or so more than Secretary Weeks, the heaviest of the old cabinet.

Sargent just scales in under six feet five inches in his socks, in height. His weight is roughly 18 stone, or some 250 pounds avoirdupois.

Sargent typifies the "rugged Vermont strength" which the poets write about.

Although his 64 years have brought a certain flaccid looseness to the skin of his neck and jaw, the lines of his jaw are still firm and strong.

The very bigness of his body, ponderous but powerful, suggests a mind that, likewise, while perhaps not of panther-like quickness, plows straight ahead through all obstacles to definite and substantial conclusions.

Sargent ought to help Coolidge feel more at home in his job. With Sargent in town, the president may feel, in some degree, the same kindly interest and protection that he felt when, under Sargent's wing, he was saved a hearing on his entrance to Black River Academy, at Ludlow, Vt., nearly 40 years ago.

The Sargents lived at Ludlow, and young Coolidge went to their house to board.

As a timid, bashful boy from the village of Plymouth, callow Cal was scheduled for a "course of sprouts" by the more sophisticated academicians.

Then John Sargent passed out word that the newcomer was sort of under his protection and that he'd tend to anybody who tried to tend to Cal. Sargent's fat was as big then as it is today—and his biceps more supple. The hint was sufficient.

Sargent comes to Washington with the reputation of being "a big man from a small town."

Ludlow, 12 miles from Coolidge's home town of Plymouth, is a burg of only 1700 inhabitants. Life there is calm, simple, natural.

It is from such surroundings, Coolidge believes, that a true perspective of law as well as life can best be gained. There, fundamentals alone stand out.

The superficialities, the abnormalities, that so often warp the viewpoints of city dwellers are missing. The technicalities, the evasions, so much practiced by big city lawyers, find no place.

As an aid to legal and philosophical researches, Sargent relies no little on pipe and plug.

During long winter days, when Ludlow lies snowbound, Sargent spends days on end in his library, smoking and consuming both chewing tobacco and legal lore in prodigious quantities.

Following the spring thaws, he gets a severe attack of fishing fever. And a little later he is apt to be seized by a mania for garden'ng.

His rod and hoe have supplied the Sargent table with its fresh fish and vegetables throughout his life.

Late Photo



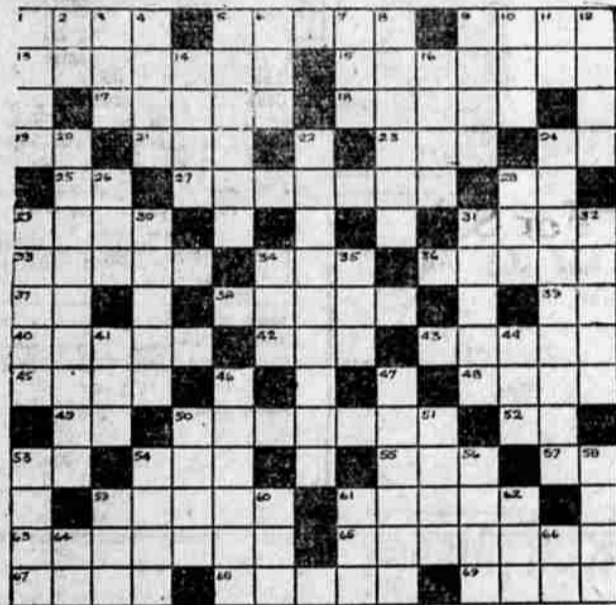
Lt. Col. James Focht has been promoted to the rank of general and appointed to succeed Gen. Williams Mitchell as chief of the air service.

BIG BABIES



TODAY'S CROSSWORD PUZZLE

Oh, the words used here! Take 22 vertical and 27 horizontal, for instance. To help you solve them, we may say that the letter at which these cross is K, and the first letter of each is S. That ought to help.



HORIZONTAL

1. A circle of light encircling head.
5. A weapon.
9. Portica.
13. Antagonists.
15. Allowances of provisions.
17. Liabilities.
18. To correct.
19. Bone.
21. The egg of a louse.
23. An insect giving us honey.
24. Like.
25. Note in scale.
27. Small reddish brown pears.
28. Indefinite article.
29. Portions of a curved line.
31. Morsels.
33. Composers of poems.
34. Club used in baseball.
36. Animal with humps.
37. Hebrew word for God.
38. Citric fruit.
39. Sixth note in scale.
40. To check or calm.
42. Decem.
43. To fire a gun.
45. Part of boat.
48. Weakens.
49. Sun god.
50. Tales.
52. Note in scale.
53. While.
54. To perish.
55. A marble used as a shooter.
57. Point of compass.
59. A great wave.
61. Frenzy.
63. Clearer.
65. Pile of obstructions of an inch.
67. Drunkards.
68. Seasons (food).
69. Delivered.

VERTICAL

1. Man of valor.
2. Indefinite article.
3. Guided.
4. Foretoken.
5. A small sofa.
6. Animal like a donkey.
7. Before.
8. To roam.
9. Term in mathematics.
10. A fox; a bush.
11. Upon.
12. Questions.

14. Wading bird related to heron.
16. Small mounds (in golf).
20. Wanderers.
22. Measurement of eclipses.
24. Gazelles.
26. Frozen water.
28. To endeavor.
29. In a vertical line (naut.).
30. To slip in unperceived.
31. Washings.
32. Narrow pieces of wood.
34. To water.
35. 2000 lbs.
41. Meadow.
44. A rowing instrument.
46. Cubic meters.
47. Iron, brass, etc.
50. To write one's name.
51. Mentally sound.
53. Snakes.
54. Platform in a lecture room.
56. Senses.
58. Where sun rises.
59. To dine.
60. Epoch.
61. Door rug.
62. Another form of 59 vertical.
64. Behold.
66. Half an em.

YESTERDAY'S SOLUTION



WEEK-END IN CITY

Modoc Point Residents Visiting In Klamath Falls
H. B. Damon and L. E. Childster, both residents of Modoc Point spent the week-end in Klamath Falls where they are both very well known. While in the city they are guests in the Arcade hotel.

OUT OF THE AIR

By JULIUS MUELLER
Manager Radio Dept., Baldwin Hardware Co.

Los Angeles is sponsoring the first radio contest ever held in the United States. The test will be held at the Philharmonic Auditorium, and given by the Beverly Hills Shrine Club, on Wednesday to Friday, April 8 to 10. It will be managed by Charles Adams acting for the Beverly Hills Shrine club, and will be open to all business firms that use radio as a means of entertaining thousands of fans who delight in their daily and nightly programs.

The contest will be arranged for sixteen contests each night and each contestant will be given an opportunity to present his own program. Programs will include virtually everything of an entertainment character covering popular operatic music, recitations, vocal and instrumental music by foremost musicians, bedtime stories, and similar features. The contestants will be allowed from six to eighteen minutes each to present his part of the program and the winner will be judged by the applause for each individual contestant. The actual presentation of the prizes to the winners will be made by a prominent motion picture star. There also will be three grand prizes awarded the winners to be determined by the letters of the radio fans received after the termination of the contest from places reached outside of Los Angeles county. These prizes will be presented by the Helberman Trust and Savings Co., The Beverly Hills Shrine Club, and the third by a prominent commercial firm yet to be selected.

Miss Ruth Lay, lady aviator, will make the presentation of the loving cups to the winners of the contest

at the Philharmonic Auditorium during the program.

Programs for Tuesday
KFI—Los Angeles, 8 p. m. Eriamner Studio program, 9 p. m. Cotterl Sisters in solos, duets, and character numbers, Zylphone, violin, drums and monologues. 10 Peckard Ballad Hour.

KHJ—Los Angeles, 8 p. m. program through courtesy of Greater Whittier Boulevard Chamber of Commerce. 10:30, Hickman's Orchestra.

KGNX—Hollywood, 8 p. m. Peerless Products Company courtesy program. Independent Furniture Co., presents studio program. 10 Movie night at Hotel Ambassador.

KGO—Oakland, Salvation Army Territorial Band at 8 p. m., 10 p. m. Halstead's Orchestras.

KFO—San Francisco, 8 p. m. program by San Francisco Conservatory of Music.

KFOA—Seattle, 8 p. m. Fire Prevention program, featuring Pickwick Glee Club.

BILLS ALLOWED

Absence of County Judge H. H. Russell in Portland, led the county court, represented Saturday by Commissioners Charles Martin and Hurrel Short, to confine county business to the consideration and allowing of bills. While other matters of importance were discussed, nothing definite was enacted. Judge Russell represented Klamath county at the state highway commission in Portland last week, at which contract was let for the surfacing of a section of road south of La Pine and announcement was made that bids would be advertised for several other projects in Lake and Klamath county.

TO WHEELER-OLMSTEAD

Fred Nephew is working at Wheeler-Olmstead's camp.

Read Herald "Class" Ads

PAR on April 2

COPCO 7% Preferred Capital Stock advances to \$100 a share

Seven months ago The California Oregon Power Company made a public offering of 10,000 shares (\$1,000,000.00) of 7% Preferred Capital Stock for subscription by its customers and friends in the territory it serves.

Today, only half of the entire offering remains unsold.

Approximately 5,000 shares have been purchased direct from the Company at the price which has heretofore prevailed—\$98.00 per share, with convenient terms at \$5.00 per share per month if desired, and with interest at 6% allowed on all installments paid.

Increased Value for Investors

Prevailing market conditions, the country-wide demand for good hydro-electric securities, and the approaching completion of the Company's new developments, which will materially increase the net earnings, now justify this increase in price of the Preferred Capital Stock.

Announcement of the advance of \$2.00 per share on April 2, 1925, is published at this time for the advantage of stockholders and prospective purchasers.

For information concerning the 7% Preferred Capital Stock and interest-bearing partial payment plan, ask any member of our organization or simply clip and mail the coupon below.

THE CALIFORNIA OREGON POWER COMPANY

Offices:

OREGON
Roseburg Medford Grants Pass Klamath Falls
CALIFORNIA
Yreka Dunsmuir

THE CALIFORNIA OREGON POWER COMPANY MEDFORD, OREGON

Please send me full information about your 7% Preferred Stock and special partial payment plan.

Name _____
Address _____



YOUR PARTNERS
IN PROGRESS

Ask any member
of our organization
—or mail this coupon
—today!