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FRANK JENKINS

Herald and News

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Today's Roundup By MALCOLM EPLEY

DAYS of easy living with plentiful supplies of anything we want are over.

People like ourselves, living in places remote from the big defense centers

and far from the jammed east, have been spared a little longer from various shortages that at last are beginning to show up here. The privations in sight are

of a minor nature, compared with what could happen if we lost this war, or compared with what is expected of the men who are fighting to win EPLEY it for us. Hence, necessary

shortages should be a topic for conversation rather than complaint.

It is important, however, that shortages be avoided when possible, particularly in food lines which may affect the proper nourishment of children and civilian workers. Therefore, any community is fully justified in doing all that it can to maintain an ample flow of essential foods, such as milk.

Meat Supply Reduced

THIS week's butter shortage will be followed by next week's meat shortage. Don't take our word for it, but ask your butcher if the meat supply outlook isn't getting gloomy.

Some weeks ago, when the local meat situation received considerable attention, there was some disagreement among the meat authorities hereabouts as to whether we faced a shortage

There is no disagreement now, so far as we can learn.

The beef slaughter here in the past few days has been sharply reduced, there is no immediate prospect for improvement, and the shortage is beginning to show up in the retail

The condition seems to be the result of a number of factors, whose effects are becoming painfully apparent simultaneously.

There is a shortage of fat stock here, government regulations and ceilings are affecting competitive buying and slaughter unfavorably, reserve meat supplies in private lockers are steadily decreasing, and buyers for slaughter operations in the big cities have been outbidding

local purchasers,

The strong bidding from the bigger centers has aroused ugly rumors of black markets in those areas. These reports were called to the attention of the chamber of commerce this week, and the agricultural committee of that organization will look into them. From the east comes news of a spread of black markets in beef in that territory, and the OPA is taking steps to drive out the bootleggers. If it happens in the east, it can happen in the west.

There are other possible explanations for the higher prices offered from the bigger centers, but whatever may be behind it, it is a unique fact that these purchasers have been able to outbid the locals and at the same time pay freight costs. Price ceilings set by OPA are the same here and in the big centers.

One packer tells us that it appears to him the situation will get more acute and there is no hope for relief until grass cattle come along in the spring.

Possibly, elasticizing OPA regulations will help, and that is advocated by some of the people close to the situation here.

Fish and poultry will play a more important role in local menus, as smart housewives move to meet the condition caused by dwindling beef supplies.

AN INTERESTING situation has developed in connection with the efforts of Mayor Houston and other city officials to obtain local support for state

legislation to give

the cities a slice of

the highway rev-

The League of

Oregon Cities, in

which Mayor Hous-

ton takes an active

interest, is support-

ing a bill which

would give the cities

up to 15 per cent of

state highway rev-

enue melon.



enues, provided the JOHN HOUSTON, state highway de-Persuasive partment shall always have at least \$10,000,000 for operating

expenses. For several years, the league has been hattling for a part of the state highway fund. Heretofore, the Klamath county chamber of commerce has stood resolutely on the premise that state highway funds are for state highways, and that any dipping into those funds for other purposes, including city streets, would

set a bad precedent. This week, the legislative committee of the chamber departed from the old stand. After hearing Mayor Houston on the bill, it recommended its approval, but asked that the roads and highways committee give it consideration before the chamber goes finally on

The board of directors gave the matter to the highway committee with power to act favorably. If that committee opposes, the matter will be

returned to the board. The fact the present bill differs somewhat from previous proposals, particularly in the \$10,000,000 provision, was given as a reason for the legislative committee's action. But the principle of "no dipping" is still there. There is nothing, of course, to prevent the chamber from changing its attitude on that principle, and

that may happen this time.

If it does, it will be a major victory for

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MALCOLM EPLEY Managing Editor

Mayor Houston, and a tribute to his persuasive

Mayor Houston, himself, set a precedent for change of mind about the cities' efforts to get the highway revenue. Before he became mayor, he served a term on the board of directors of the chamber, and if we remember correctly voted for the chamber's traditional stand,

News Behind the News

By PAUL MALLON

ASHINGTON, Feb. 4 - The surprise Churchill visit to Turkey has inspired some hope that Ankara will immediately fling her army in on our side and attack the nazis in Bulgaria and Greece.

We could furnish the planes, and also formidable forces now in Syria and Trans-Jordan.

Eventual fulfillment of this delightful prospect is certain, but how soon it will come is something for Hitler to guess If it were imminent, Churchill might not have gone to Turkey and brought the international spotlight that always follows him.

The Turks have been very friendly with our cause, especially since the recent accumulation of Russian victories, but they are still trading with Hitler, furnishing nickel and some other war materials. There are many things they can do short of war, and they were no doubt the most immediate subjects of the Churchill talks,

The harassed Herr Hitler, now running around Europe trying to plug rat-holes enlarging before him on all sides, recently has augmented the size of his forces in Greece and Rumania as a necessary precaution against Turkey. The Churchill visit should at least pin these forces there permanently, and call for more if Hitler has them.

When we first went into Africa, Hitler concentrated planes in Crete, threatening invasion taxes, depreciation is an allowance fire Near East, but his forces on that ground are not now sufficient to warrant any fears tear of property used in a trade on our part.

Don't Be Surprised

MALLON

GENERAL ROMMEL has been brandishing armor on the Mareth line as if he intended to hold it at all costs. Do not let yourself be surprised if he withdraws as he did from his last three defensive positions, and seeks shelter closer to the larger nazi forces in North Tunisia.

Rommel probably has only about 50,000 troops left, two-thirds of the strength generally attributed to him. The North Tunis nazis had 75,000 until this week, when Hitler started airferrying reinforcements in fast.

These two nazi African armies are probably not strong enough to maintain the long line of rent it, it would became a rental more than 200 miles from Bizerte to Mareth. Furthermore, as long as Rommel is in the Mareth line, his rear is exposed to a drive by our armies, which would cut him off completely from his northward line of supplies and cause him to be surrounded in the desert.

The ex-hero of Berlin may therefore withdraw from the "little Maginot" position and able continue his flight northward to establish a A defensive position around Sfax, or even closer

The confused Tunisian situation is, therefore, not considered as dangerous for us, as you may have thought. The maps suggest our southern flank is hanging in the air in the desert, exposed to attack by Rommel, but his weary army is hardly fit for such an operation now

Reds Slow Down

GLIB Russian communiques the last few days barely conceal the fact that the red attack has slowed down.

Hitler has thrown reserves into the actions south of Rostov in order to rescue his armies following an illness of four months. He was a native of in this city on Tuesday, February 3, 1943, at 6:50 p. m., Funeral services for the late following an illness of four months. He was a native of in this city on Tuesday, February 3, 1943, at 6:50 p. m., Funeral services for the late following an illness of four months. He was a native of in this city on Tuesday, February 3, 1943, at 6:50 p. m., Funeral services for the late following an illness of four months. Russians were unable immediately to exploit the breach they made in the nazi lines when they raised the seige. They control the railroad running into the city, but succeeded only in

occupying a small patch of territory. About three weeks ago, the red army drive similarly slowed down, then gathered strength to go on to unexpected victories. Stalin may have enough left to muster relentless pressure

Then, too, these drives must pause once in a while to mend railroads, repair airfields, bridges and roads, and re-establish communications to supply bases in the rear.

Final annihilation of the nazl army in front of Stalingrad will help the red army immeasurably. The lost nazi army there, at the edge of the city, lay astride an important railroad line, and thus denied the reds a main artery of supplies for their drive up to now.

MacArthur's Idea

ENERAL MAC ARTHUR'S plan for an air GENERAL MAC ARTHUR'S plan for an air conquest of the Pacific, airport by airport instead of island by island, has brought no noticeable reaction around here-which is only to be expected. If he is to get the planes for such an attack, the decision would not be advertised. The same silence would envelop a contrary decision.

Many military observers do not understand precisely what MacArthur means. If he only means he wants enough bombers to keep pasting Rabaul and the other Japanese bases into rotten-ripeness for seaborne invasion, he will certainly have them.

But, if he wants enough to conquer airfield by airfield back to the Philippines or over Whitlock Funeral home, Pine Java, he may have to do some selling here, street at Sixth upon arrival

SIDE GLANCES



"You insisted on coming out here after I told you you couldn't stand the hardships of winter on the Russian front!"

About That Income Tax

No. 23 DEPRECIATION (Part 1)

Among the deductions allowed in arriving at net income for federal income tax purposes is de-preciation. Depreciation may be sustained in connection with property giving rise to rental income shown in item 6 of return, Form 1040, or property used in business or profession, the net profit (or loss) from which is shown in item 9. The property must, of course, be owned by the taxpayer.

As relates to federal income for the production of income. The purpose underlying allowances for depreciation is to permit the taxpayer to recover over the useful life of the property the capital investment therein. The terms "used in trade or business" or "held for the production of income" would include property held for such purposes actu-ally not in use during the taxable year. Depreciation deducable year. Depreciation deduc-tions are not allowable on prop-erty used for personal purposes, such as one's residence or its tur-nishings, or automobile or pleasure craft. However, if a tax-payer moves out of his house and tion deduction would be allowable; or if a taxpayer used his car in part for business pur-poses, then a portion of the depreciation on the car, depending erty being depreciated, the date upon the relative use for busi- acquired, the cost or other basis

once a car has been driven from in accumulating depreciation a dealer's show room it becomes and the estimated remaining life a second-hand car, and by that at the beginning of the year.

amount of its value. However, only that part of the loss in value which is due to actual exhaustion, wear and tear in business of these individuals was a law use, during the year, may be deducted as depreciation.

A further requirement in deinstance, upon which a building tion, is erected, is not depreciable, W since it has no determinable life, and in setting up depreciation on real estate, a segregation must be made between the cost or oth-er basis for the land, and the cost

ter of estimation. The useful not visionaries. They were very life of a building, or a machine, practical men indeed. the furniture used in a physi-cian's office, a lawyer's professional library, or a tractor on a farm, depends on particular circumstances, including the char-acter of the property and the character of its use. A well-built brick building may have a useful life of 50 years and a frame house 25 years, a piece of machinery 5 to 10 years, but in particular instances the useful life may vary considerably.

In depreciation deductions, the amount claimed must be support-ed by the data called for in Schedule J of the return Form 1040. This schedule requires a statement of the kind of propness purposes, would be allow-able. used in computing depreciation, the depreciated value at the end A distinction must be made between depreciation and what
lowed or allowable in prior
may be called fluctuation in
value. In the case of an automobile, it is commonly said that
mobile, it is commonly said that
more a car has been driven from
in accumulating depreciation

OBITUARIES

LAROY WILLIAM

LaRoy William Holt, for the last 40 years a resident of Klam ath county, Ore., passed away in this city on Wednesday, Feb-Stockbridge, Wis., and at the ary 2, 1943, following an ill-time of his death was aged 55 ness of three weeks, will be time of his death was aged no ness of three weeks, will be years 7 months and 11 days. held in Medford, Ore., on Fri-Surviving are his wife, Mrs. day, February 5, 1943. Commit-Daisy Holt of Chiloquin, Ore.; ment services and interment two sons, Roy Elmer of Chico, will follow in Siskiyou Memorcalif., and Homer McKean Holt ial park, Medford. Arrangements of Chiloquin, Ore. his father, are under the direction of the of Chiloquin, Ore,; his father, are under the direction of the Perry J. Holt and two brothers, Earl Whitlock Funeral home of Harry and Arthur Holt in Wis this city. consin; three sisters, Mrs. Anita Miller of Chilton, Wis., Mrs Stella Nick, also in Wisconsin and Mrs. Callie Fisher of Stan-hope, Ia. The remains rest in the Earl Whitlock Funeral home, Pine street at Sixth. Notice of funeral to be announced later.

ANTONIO MARTINEZ

HERRERA Antonio Martinez Herrera, for years a resident of Klamath Brown county, Ore., passed away in The Dalles on Sunday, January and va 31, 1943 at 6:15 p. m., following an illness of six years. He was a native of Clovis, N. M., and at the time of his death was aged 27 years 9 months and 13 days. Surviving are his parents, Mr. and Mrs. Cressencio Herrera of Beatty, Ore., eight brothers, John, Augustine, Leo, Cressencio Jr., Pete and Richard Herrera of Beatty, Orc., Joseph of Klamath Falls, Ore., and Rito in Mexico; five sisters, Lupe, Josephine, Clementina and Ver onica all of Beatty, Ore., and Phyllis Salazar in Mexico. The remains will rest in the Earl

from The Dalles, Ore. Notice of funeral to be announced

FUNERALS

LaROY WILLIAM HOLT

LaRoy William Holt, who passed away in this city on Wednesday, February 3, 1943, following art illness of four months, weeks of tough fighting. Japwing art

Marriages KIEFHAKER - TUCKER -Charles Edwin Kiefhaker, 32, trucker. Native of California. resident of Klamath Falls, Wan da Ardel Tucker, 16, native of Oregon, resident of Klamath Complaints Filed

State industrial accident commission versus Fred Sherman suit to recover \$41.95. Jones, Jay H. Stockman, attorney for plaintiff.

William Harold Anklin. motor vehicle license. Fined

Opens Friday February 5, 1843

Dancing Dinners Music by Marie Wilson and Marian Kandra

Klamath's *Yesterdays*

From the files - 40 years ago.

From the Klamath Republican February 5, 1903

"Sam," writing from Salem, says "this town is deserted on Sundays. The representatives and senators scatter out. Most of them go to Portland until Monday." (1942 note: Salem is just like that now, on Sundays.)

Innumerable little salt water of collars for big, medium sized fish are reported to have fallen and tiny dogs. Redding last week.

Recent rains unearthed gold in the streets of Yreka and citizens have been busy panning the

winter carnival February 22.

B. G. Courtright, field agent for reservations of the US Indian service, was appointed temporary superintendent of Klamath Indian reservation and arrived to take over his duties Thursday.

G. W. Sample is confined to his home with a case of influ

EDITORIALS ON NEWS

(Continued From Page One)

UNGOVERNED BY LAW, Each unto himself, and in the course of time swaggering among them trampled down the termining depreciation is that rights of others. Murder, rob-the property must have a limited bery, injustice of every sort, beand determinable useful life in came so common that they were the trade or business. Land, for the rule rather than the excepthe rule rather than the excep-

When the situation became UNBEARABLE, the vigilantes took a hand.

THESE men who cleaned up er basis for the land, and the cost of the early mining camps and or other basis for the buildings. the cow countries and brought The length of useful life of a the beginnings of law and order property is often a difficult mat. to the unorganized West were

They knew that only by banding together and threatening the lawless exponents of the strong right arm with TERRIBLE pen-alties, which they were grimly determined to enforce, could the lives and the property of honest, industrious, productive

men be made safe.
On that basis, they went ahead. They made wrong-doing unsafe by enforcing their COL-LECTIVE will upon the wrong-

We all know the result.

FROM the earliest beginnings of time, each NATION has been a law unto itself. There has been no HIGHER law which bandit nations have been bound by the

fear of consequences to respect. Sooner or later the intelligent, constructive nations will have to band together, as the vigilantes of the early West did, to COM-PEL the bandit nations to be DECENT.

It is none too early for practical men to be doing some straight thinking along that

Courthouse Records

THURSDAY

Justice Court

El Padre

Bar Service

Martha Shops and Shops



Murphey's start thinking about a new collar . . . So here's a re-minder that Murphey's Seed minder that Murphey's social and enough and enough and enough and store carries all kinds and sizes be made for them.

Dog collars run from 20c to \$3.50 . . . Harnesses from 55c to \$4.50 . . And you can get different colors, like red or green besides the usual black or tanned leather.

If we have the collars to the collars the collars there not yery means the collars the collars there are the collars the collars there are the collars the collars

If you have a dog with long From the Klamath News
February 4, 1933

The Crater Lake Ski club is preparing for the seventh annual properties of the seventh annual ered that this kind doesn't wear well. I saw a lot of things at the people who have been giving Valentine candy are going to have to think of something classifications. out or break the way the flat ones do.

Oh, yes . . . Murphey's has training collars, too.

And don't forget the new location of Murphey's at Ninth and Klamath!



Shaw Stationery

ORE people are away from home now than at any pre-vious time in the history of the United States . .

And they're the kind you simply MUST remember on Val-entine's Day . . . So here's an idea I ran across while I was at Shaw Stationery yesterday:
Why not give stationery?...
Shaw's has various kinds for men in service, and none of it

is expensive. There are stationery folders, costing only 65c, for the army and air force . . . With a red line and a blue line across the top of the white paper . . . Get the idea? . . . This is called Eaton's "Letterkit," and is small in size, flat and easily packed around.

Then there are the folders of airmail stationery . . . For all But among all the lovely the different branches of the things put out by the famous armed forces . . . And only \$1 in spite of the embossed insig-

Of course you can get all kinds of stationery at Shaw's . . . Envelopes, paper, cards . . . The boxed stationery comes at any price up to about \$7.50.

One of the cleverer types of stationery will be found in the "different" gift boxes . . . Appliqued pictures on the outside give a good indication of the type of paper and envelopes you'll see Inside . . . And, of course, there's the "His," "Hers," "Sir," and other such stationery . . . The name on the outside shows the kind the box contains . . . These are \$1.25 a

box. Cards are always good on Valentine's Day, especially since the greeting card industry has ever saw . . . Among several gone into the business of mak- other items I'll tell about later. ing thousands of different kinds to suit every mood and person . . Shaw's has lots and lots. as you'll notice when you drop starters" in at Shaw's.

But why not do a little more this year for the people who are away from home? . . Like For instance sending stationery in addition to flowered ceram a Valentine's Day card.



Color Change

T'S lucky that Spring is just around the corner . . . Beless of the dyestuffs and or-

colors in Spring and Summer fabrics, they can use more in the Fall and Winter and give us darker colors.

Of transparent lucite . . . Which Mrs. Long told me is the last of the lucite . . . And being lucite they're as light as a feath-

Prints are going to be affected by this WPB order . . . It takes over all the copper rollers not in use from September 1, 1941, to September 1, 1942, so gall the government can use the copper for the war. . . It is figured about 10 million pounds of copfind all kinds and prices . . . per can be acquired quickly in Prints, laces, etc. . . From 29c to this way.

Fabric manufacturers claim that with fewer copper rollers,

The British, I read the other HEN it's time to get a new license for the dog, its owner is quite likely to start thinking about a new der four and old people are al-lowed to get all-wool clothing, and enough all-wool cloth will

NOM the looks of things, and all I can hear, it appears there's going to be not very much candy this Valentine's Day . . . So all the people who have been giv-ing Valentine candy are going

Well, I saw a lot of things at Currin's yesterday . . . Like perfumes, colognes, tollet waters, fancy hard-milled soaps, dusting powders . . And I'd like any one of them (or all of beauties). them) for a Valentine's Day gift, myself!

Currin's, you know, carries the products of such famous lines as Helena Rubinstein, Lucien Lelong, Schiaparelli, Worth, Harriet Hubbard Ayer, Houbi-gant, Coty, Mem, Henri Ro-cheau and others . . . So you are sure to be able to get something exceptionally nice whatever you want to pay this Valentine-time.

And if you are looking for something to give a man, why not look especially at the Mem toiletries for men . . . The ones that are called "A Man's Tale," "A Man's After Shave," etc.

. . Besides those items, there re "A Man's" man-sized hard milled soap, toilet water, co-logne, and all the necessary things for a man's facial comfort and appearance. Of course, in all these lines

you might not be able to find exactly what you want in the brand you want it in, if you know what I mean . . . Shipments are coming in constantly, ments nowadays-and, as I've mentioned before, almost every manufacturer has cut down each store's quota,

manufacturers who send their products to Currin's, you are sure to find something very, very nice . . Which is one rea-son why I'm appreciating Currin's at this time.



Longs

F you have a gal in mind this Valentine's Day, be sure to stop in at the costume jewel-ry counter at Long's . . . Be-cause there you'll find the cutest ceramic lapel pins you

starters" . . . Because every-body notices them, even though there are no gaudy colors to at-

For instance, a delicately flowered ceramic (maybe "pot-tery" to you?) pig has a curly tery" to you?) pig has a curly red or green tail of yarn . . A ceramic zebra has a yarn tail and mane . . A dog's head, very soulful looking, has beautiful brown, long, long floppy cars made of yarn.

The ceramic bees and butterflies come in lovely pastel tones, while the roosters are a little brighter in tone . . . It's hard to choose among them all . . . Especially when they cost only 75c and \$1.00.

pieces in this ceramic menagerie at Long's because I want to have room to tell about the lucite initials . . . To wear on the Lucite, as you may know, is getting scarce for civilian use because it is being used a great

I haven't mentioned all the

deal now in airplanes windows and instrument boards But Long's has a new shipment of big initial letters made

\$3.95.

Women welders in navy yards the fashion in prints will change to very simple color schemes and monotones . . . All we gals have to do is wait and see! where can a gal buy high shoes? where can a gal buy high shoes?