

Esther Gould's Book Corner

Are You Interested in Books of Fiction, Biography, Travel, or History? For lists write to ESTHER GOULD, care of The Highland Park Press.

TIDE MARKS

H. M. Tomlinson Harper & Brothers

Another of the world's fortunates has written the history of his travels. If the mere dissolving of a newspaper could transform the book review editor into a wanderer among the south sea isles there would be a wholesale dissolving of newspapers over the country. They would be gone like so much pulp. But few of the thus-released editors would have the will or the talent to record their travels as did Mr. M. H. Tomlinson when he returned from scanning the list of "just published" to scanning the trackless sea.

Mr. Tomlinson has shown in his latest book "Tide Marks" a positive genius for conveying atmosphere. A long-angushed struggle to reach the rim of a crater, a ship dropped down in the void of a tropic night gliding on it knows not where—whatever the interest of the moment you are caught up in it and carried on.

You are seeing the Malay peninsula, Sumatra and Java, not with the eye of an expert in any particular line but as you or I if we were intelligent and interested and a little of a philosopher and a poet might see them. And our guide concludes: "A Malay hamlet is a much more attractive result of human effort, and it shelters a happier people, even though it is not far beyond the stage of the lake-dwellings of the Neolithics, than Birmingham."

Yet the tropics are not all perfection either. There is the peril which lurks in hot suns and low lying swamps, there is the tragedy which overhangs a village perched on an active volcano's side.

There are beauties, too, which you or I might have missed, but which are brought to us by Mr. Tomlinson's rare gift for seeing pictures and writing prose: "The Jalan Pantai, on the seashore road of Ternate, has an affinity with that prelude to the day when the risen sun has still to surmount the high-land of Haimaheira across the sea; or so you think till you are sauntering there when the sun has fallen behind the volcano at the back of you. The truth is that path is so responsive to light that morning is there before its hour, and day remains when the sun has gone."

A POLISH EPIC "THE PEASANTS"

By Ladislav St. Reymont. Alfred A. Knopf

Vol. 1, Autumn. We prefer our hardships taken vicariously in this steam-heated and pampered civilization. Battling with Arctic storms for the year's catch of salmon or with the autumn deluges for the year's yield of cabbages are more comfortably done between cardboard covers.

Ladislav St. Reymont's novel, "The Peasants," has plenty of hardships. This first volume, "Autumn," of the four which are named for the seasons, gives with extraordinary vividness the life of the Polish peasants in a small hamlet during the autumn of the year.

The word "epic" rises naturally to one's lips to describe this story. At first "Ineffable sweetness and serenity reigned in the air, full of a golden haze of sunlit dust over the fields lately harvested; while above in the azure heaven, enormous white clouds floated here and there like great wind-tormented snow-drifts. Below, as far as the eye could see lay the drab hued fields, forming a sort of huge basin with a dark blue rim of forest, a basin across which like a silken skein glittering in the sunshine a river coursed sparkling and winding among the alders and willows on its banks."

The Increasing Vogue



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GETS POSTOFFICE FOR STATE HOUSE

IS SECURED BY EMMERSON

State Secretary's Efforts For Better Mail Facilities In Capitol of Illinois Successful

The efforts of Secretary of State Louis L. Emmerson to secure the establishment of a postoffice at the Illinois state capitol for the exclusive handling of state mail have succeeded. After five years of negotiation and delays, a postal sub-station has just been opened in the rooms on the first floor of the state house formerly occupied by Memorial Hall. It is the only state capitol postoffice in the United States.

Mass of State Mail For many years the Springfield postoffice has been struggling with the mass of state mail which flows in and out of the capitol every day. About 20 per cent of all incoming mail goes to the state government, and the percentage of outgoing mail from the capitol is much larger.

Secretary of State Emmerson, whose office alone spends some \$100,000 a year for postage, attacked the problem soon after he assumed office. By securing a special ruling from the postoffice he was able to combine the automobile license certificate with the automobile plates under one folder, thus materially reducing the number of pieces of mail from the automobile department. Incidentally this saves the state about \$20,000 a year in postage.

Distribution of Blanks He also made arrangements for the distribution of automobile blanks, in large quantities through public officials, thus reducing the mailing out of blanks to individuals. But while this helped the Springfield postoffice it did not solve the problem and Mr. Emmerson about five years ago, began a movement to secure a postal sub-station in the capitol segregating state mail from city mail.

At first the crowded condition of the capitol prevented him from securing room for a sub-station. Finally, however, he obtained permission from the government for the innovation and the removal of Memorial hall to the Centennial building provided the room.

Quarters Remodeled The quarters have been remodeled and the sub-station is now in operation. It will speed up the mail and obviate much cartage expense. This sub-station will handle more mail each day than is handled in many of the important cities of Illinois.

REDUCTIONS OF TAX ON EARNED INCOMES

This Phase of New Revenue Law Most Misunderstood, Says Head Collector

The 25 per cent reduction of the tax on earned incomes, as provided for in the new income tax law, is proving to be one of the big stumbling blocks in the filing of returns on incomes for the year 1924, it was said today at the office of Mrs. Mabel G. Reinecke, collector for this district. "Fully 33 1-3 per cent of those sending in returns thus far," Mrs. Reinecke said, "have failed to deduct the 25 per cent allowed on earned incomes."

"Failure of the taxpayers to understand the law will cause this office a great amount of additional work and the taxpayers no end of trouble," said Mrs. Reinecke. "All incorrect returns must be adjusted in accordance with the law when audited and many errors means delay and a great deal of unnecessary work."

The law provides that for the purpose of computation of the earned incomes credit all incomes of \$5000 or less may be regarded as earned income. No credit for earned income may be claimed on any amount in excess of \$10,000.

Taxpayers who are uncertain concerning interpretation of the new law should call at any of the division offices and let deputies assist them.

REAL ESTATE DEALS IN LAKE COUNTY

Recent Sales of Property In The Libertyville-Area Region Are Reported

Two more important deals, one of them another "mystery" transfer in the Area-Libertyville territory, were recorded last week at Waukegan.

H. W. Jamison and wife sold 80 acres, located one-half mile south of the Libertyville-Area road, to Edward J. Doyle of Chicago, for \$37,000. Mr. Jamison's brother, George, recently sold 80 acres adjoining, and these together with the J. H. Fruy 100 acres and F. C. Shadie 120 acres gives a group of Chicago buyers a large area in the district where several sections of land have recently changed hands.

Henry D. Hart, of Evanston bought the Freebus building on the northeast corner of Waukegan road and Deerfield avenue, in the Village of Deerfield for indicated \$33,500.

RAISES RAILROAD OWNERSHIP QUERY

Writer Points Out Nearly All The Utilities Are Subject To Public Control

"There is a persistent rumor, frequently fostered by railway executives, that stockholders own the railroads," says Edmund A. Whitman, in the January Scribner's magazine. "Nothing could be further from the truth. There are multitudes of owners of railroad securities, but that they own the railroads is a complete misconception of the facts. Ownership implies the right to manage and dispose of property at will, or at least subject to limited restrictions; but what control do the stockholders have over the roads it is alleged that they own?"

"In the first place, no man, or body of men, can build a railroad, or even an extension of an existing road, without an adjudication by a public body that 'public convenience and necessity require' such construction. When the road is built it cannot be sold, mortgaged, or leased without the consent of such body; neither can it, or any part of it, be discontinued or abandoned, even temporarily, without such consent. Moreover, in the operation of the railroad the public dictate the rates that may be charged, the wages to be paid, the hours the employees shall work, and the number of employees who shall operate trains. The public direct the establishment of new stations and spur tracks, control the changes of grade, overhead or depressed crossings, and may direct the distribution and supply of cars and locomotives and various details of car and locomotive design. Even in corporate transactions such as purchasing supplies, the issue of new securities, the consolidation with, and acquisition of, other railroads, all are subject to public control in a greater or less degree, and finally, no one may be a director or officer of more than one railroad without the consent of the public."

ANTIOCH MAN FOUND NOT GUILTY BY JURY

Harry B. Smith of Antioch was found "not guilty" in the circuit court in a suit brought by L. P. Wilcox of Channel Lake, who asked damages following an automobile accident. In a justice court Wilcox was awarded \$300 judgment, the action of the circuit court jury nullifying the judgment. Defendant Smith claimed Wilcox did not appear to have his car under control, stating that it was swaying from side to side.

MORE INFORMATION ON INCOME TAXES

The exemptions under the revenue act of 1924 are \$1,000 for single persons and \$2,500 for married persons living together, and heads of families. In addition a \$400 credit is allowed for each person dependent upon and receiving his chief support from the taxpayer, if such person is under 18 years of age or incapable of self-support because mentally or physically defective.

The normal tax rate under the revenue act of 1924 is 2 per cent on the first \$4,000 or net income in excess of the personal exemptions, credit for dependents, etc., 4 per cent on the next \$4,000, and 6 per cent on the balance. Under the preceding act the normal tax rate was 4 per cent on the first \$4,000 of net income above the exemptions and credits, and 8 per cent on the remaining net income.

The revenue act of 1924 contains a special provision for reduced taxes which did not appear in previous laws. All net income up to \$5,000 is considered "earned income." On this amount the taxpayer is entitled to a credit of 25 per cent of the amount of the tax.

For example, a taxpayer, single and without dependents, may have received in 1924 a salary of \$2,000 and from a real estate transaction a profit of \$3,000. His total net income was \$5,000. Without the benefit of the 25 per cent reduction his tax would be \$80. His actual tax is \$60. From his net income of \$5,000 he is allowed a personal exemption of \$1,000; the tax of 2 per cent on the first \$4,000 is \$80, one-fourth of which, or \$20, may be deducted.

MORE FARMS SOLD NEAR AREA LATELY

Two more large farms have been sold near Area, it was learned today. The deals were closed Saturday by a Chicago man for the 318 acre farm of Supervisor H. C. W. Meyer, of Fremont township, for \$93,900, or \$300 an acre. This farm is a half mile west of Area. Adjoining it to the west is the farm of William Dunn, consisting of 115 acres which was bought by the Chicago man for the same price per acre, a total of \$33,500, the two farms bringing \$127,000. It is rumored that a golf course is to be constructed there.

It is one mark of true ladies and gentlemen, that they are usually careful to write suitable notes of acknowledgment, not merely for holiday gifts, but whenever courtesies or kindly things have been done for them.

DEMAND FOR HORSES AND MULES GROWING

Officials of Largest Market of This Kind in Country So Report

Demand for horses and mules is increasing according to officials of the Galesburg Horse and Mule Company, the largest horse market in the United States. The company sold more than 400 animals last week.

"There was more sales this week than there has been in a long time," said J. L. Rosch, president of the sales company. Auctions were fast and several of the buyers, unable to fill orders, are remaining over until this week.

"Many farmers are out to buy horses for spring work."

The Galesburg company declared a ten per cent dividend on its 1924 business.

Due to poor credits and other conditions abroad, the foreign market is rather slow.

SUDS AND DUDS of the DURMENT LAUNDRY



Suds finds laundry work just play He likes to drive the dirt away!

SUDS thoroughly enjoys his chosen vocation of washing clothes. He's clean minded through and through and it pains him terribly to see clothes become soiled and all mused up. He likes to put them in shape again—and he likes to take orders over the telephone.

LOOK FOR SUDS & DUDS

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54 Inches Wide

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- Lavender
- Sand
- Fawn
- Reseda
- Powder Blue
- Henna
- Beige
- Ivory
- Tangerine

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