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- **DIFFERENTIAL**—Drain, flush and refill with Summer Grade B-A All-Purpose Hypoid Gear Lube.
- **CHASSIS** by Check Chart—Lubricate with quality B-A Products.
- Repack rear springs.
- **HOSE CONNECTIONS**—Check radiator and hose connections
- **RADIATOR**—Drain, clean, refill with clean water and add rust inhibitor.
- **BATTERY**—Check voltage and hydrometer readings, ground strap and battery cable for corrosion. Clean and grease terminals.
- **SPARK PLUGS**—Remove, clean and regap for greater efficiency—test plugs.
- Check tires for cuts, cracks, chipping, remove stones and rotate if necessary.

Plus These Extra Services: Replace Oil Filter or Cartridge if necessary . . . Clean Air Filter . . . Check Fanbelt for wear and tension.



THE BRITISH AMERICAN OIL Company Limited

Income Tax Collecting Not All Dull Job

Among the numerous incidents which help to make Income Tax collecting an interesting job is the return of the gentleman who submitted his "scripts" as additional medical expenses.

And another gentleman found that patent medicines, like "beef, iron and wine" extracts may cure aches and pains, but they don't reduce his Income Tax.

Pumping machinery and equipment rates a 10% depreciation but the well itself — the hole in the ground — does not depreciate for Income Tax purposes.

Such were some of the incidents mentioned by Mr. J. W. Dixon, Acting Director of Income Tax in an interview recently.

Reviewing the change in Income Tax collection during the past 6 or 8 years, Mr. Dixon pointed out that now some 75% of the larger firms have audited statements and that the interpretations of the principles and laws are the only problems left.

There are few problems with salary men, whose Income Tax is deducted at the source. The definitions of dependents are the biggest trouble with this particular group.

Minor adjustments are made at the District offices and must be consistent in order to be fair to all.

"In 90% of the cases people are happy to co-operate," continued Mr. Dixon. "Some are frightened at first by the official letters, but later express themselves as satisfied with their treatment."

"It is not unusual for a farmer to be assessed and find he has to pay considerably more than he had expected, and then invite the member of the staff in to a meal," Mr. Dixon declared.

The department has assigned six men to the tax problems of the primary producers — forty per cent of whom are considered taxable. "Missionary work" is a great part of their duties, and farmers are increasingly being induced to keep proper accounts.

School teachers were invited to assist with the compiling of returns and there has been a great improvement in the last year or so.

Every assistance is offered those with problems when they come into the office and Mr. Dixon's office is open at all times. Market days are the busy days at the Income Tax offices — and will be for the next month.

Mile Square Park With 350 Statues Oslo Attractions

OSLO, March 31 — (CP) — Outside Norway sculptor Gustav Vigeland is just a name so far. In Oslo, although he died only five years ago, he is a legend and a controversial one at that.

At Oslo's expense — \$4,000,000 with the end not yet in sight — he has endowed the city with the world's largest monument, a garden of statuary in which he has expressed himself prodigiously.

Frogner Park, where there are more than 350 Vigeland figures in bronze and granite is a mile square. So far, there are three main groups of statues finally it will have five. The paths are laid out as a Greek cross, lined by trees.

Vigeland was convinced of his genius. So was Oslo. The city was not surprised when, in 1919, he proposed that it provide a studio and a park in return for all his work. The city agreed, lodged and fed him and left him undisturbed.

Periodically, Vigeland opened his studio to visitors. Oslo citizens queued for blocks to go through them. Otherwise he worked in solitude, say none except his closest friends and his artists.

In the museum where his chalk and clay models now are preserved there are more than 800 works. Everything Vigeland ever did is in Oslo, for the devotees to see.

Cradle-To-Grave Story

The park, for which he designed even the gates and devised a new technique of working in steel, tells the story of life from the cradle to the grave.

The first group of statues on the parapets of a bridge across an artificial lagoon, is the work of his mature old age.

The second is a fountain group of six titans supporting a cauldron of water which spills over in a flimsy cloak. A waterfall in the base uses water enough for half of Oslo's 400,000 population.

The third major group is assembled around a 57-foot monolith. There are 36 groups on the same theme, executed by Vigeland in his prime. The monolith took two years to design, 10 months to model in chalk and more than 15 years to cut from a 400-ton block of granite.

The fountain group really started the park. For a mere \$75,000, Oslo bought it in 1914. Vigeland never was satisfied with the successive sites agreed upon for it, asking greater and greater scope. The fountain has poured marble ever since and drained the taxpayers' pockets. The city fathers hope that tourist dollars will make the expense worthwhile.

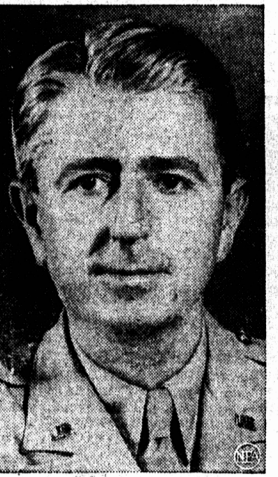
Last year, when opinion in some quarters favored compromising on Vigeland's plans, the city council voted 68-16 to continue the work. It is likely to take another three years. Fifteen masons and a crew of landscape gardeners are em-

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Mrs. Vijaya Lakshmi Pandit, above, India's ambassador to the United States, succeeding Sir Benegal Rama Rau. Mrs. Pandit is the sister of India's Prime Minister Pandit Jawaharlal Nehru.

CLAY'S SUCCESSOR?



Lt. Gen. Albert C. Wedemeyer, above, Army deputy chief of staff, is reportedly being urged by Secretary of State Dean Acheson to take over from Gen. Lucius D. Clay as American military commander in Germany. Clay is expected to retire. Wedemeyer's last diplomatic assignment was a special mission to China for President Truman two years ago.

Ace Cartoonist On Front Page Over 35 Years

By HAROLD OLIVER WASHINGTON, March 31 (AP) — The dean of the nation's cartoonists sketched some of his old favorites as he reminisced in his tiny, cluttered work room.

Handsome Clifford K. (Cliff) Berryman, who has been drawing front-page cartoons for 53 years — the past 42 for the Washington Star — now is 80 years old. But he still turns out three a week and wouldn't retire for the world.

Because he dislikes publicity, the white-haired, pink-cheeked 1944 Pulitzer Prize winner reluctantly chatted about old times — how he kept his feet warm in the straw of Washington's horse-drawn street cars, how he took his wife

to the theatre for the first time in a two-wheeled English oab.

And, of course, about the business he loves, and the black and brown Windsor ties he has sported for five decades.

When asked to name the subjects he found the easiest to draw — he has been cartooning since the second Cleveland administration — Berryman picked up a pencil and in less than a minute roughly outlined the faces of Theodore Roosevelt, Uncle Joe Cannon, William Jennings Bryan and Franklin D. Roosevelt.

Never a caricaturist, but always the sketcher of the true likenesses, the artist turned out spittin' images of the quartet.

"T.R. was the easiest, with the goggles and teeth," he smiled. "Joe Cannon was the easiest speaker to draw, cigar and short beard. W.J.B. was always a cinch. And F.D.R. — if you missed his lines you always know him by his cigarette holder."

Self-Taught Artist

Berryman, born in Versailles, Ky., April 2, 1869, taught himself to draw. At 17 the lad saw his first bottle of drawing ink in the U.S. patent office, where he started as a draughtsman. He then went in for general illustrating, and cartooned for the Washington Post for 11 years before joining the Star in 1917.

Berryman is a light satirist, never highly partisan or crusading. He is known widely among old-timers as creator of the famous "Teddy Bear," a little cub that often appears in his cartoons. It originated during a hunting trip by Theodore Roosevelt in Mississippi in 1902. The old Rough Rider had been hunting for days

without any luck. As his train was about to depart, someone hurried up and told him to grab a gun. Two men ran up with a scrubby little bear.

T.R. made a quick decision. He couldn't shoot and face his sons afterward.

Berryman drew the pitiful little bruin in such a way that it got a laugh even from that stern New Englander, Senator Henry Cabot Lodge. It was at Lodge's urging that he continued to draw it. The market for toy bears spurted for years.

Originals of Berryman's cartoons have been in great demand over the years. He has given away thousands. One of his latest, now in the hands of President Tru-

man, pictured John Q. Public handing the president the degree of doctor of letters, for his "S.O.B." remark.

Son James and daughter Florence Berryman also are artists. Jim alternates with his father on the Star's front page, while Florence writes an artists' column.

NORWEGIAN MUSIC SURVEY

OSLO — (CP) — The first survey of the history of Norwegian music to be published in the English language, will be ready at the end of March. Entitled "Norwegian Music and Composers" it will cover the whole range of music from early folk melodies to the works of modern composers.

SKUNK BOUNTY

A Bounty of \$1.00 per snout will be paid during the month of April under the same arrangements as last year.

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—By J. R. Williams

