

NOW COMES THE BIG MONEY SAVING EVENT

Begins January 18 **N. N. West & Co.** Ends January 27 THE QUALITY STORE

TEN-DAY CLEAN-UP SALE—WHERE ALL COST PRICES ARE FORGOTTEN—WHERE YOU HAVE A CHANCE TO BUY THE FINEST FALL AND WINTER MERCHANDISE AT LESS THAN FACTORY COST. A CLEAN-UP SALE OF BROKEN SIZES—ODDS AND ENDS AND DISCONTINUED LINES.

ITEMS BELOW ONLY GIVE YOU A HINT OF THE MANY BARGAINS THROUGHOUT THE STORE

Clean-Up Prices on all Ladies' Suits. The newest styles, latest fabrics, most all sizes. Values to \$40.00. Your Choice \$6.49

The Greatest Coat Bargains ever offered, values to \$37.50. Your Choice \$6.49

All kinds of Dresses—Stunning styles for dancing, street and afternoon wear. Reduced 33 1-3 per cent.

One lot of Coats, Suits, Dresses. Your Choice \$1.98

Clean-up Prices on Sweaters, Kimonos, Housedresses.

One lot Ladies' Shoes—Button and lace, all sizes, values to \$4.50. Your Choice \$1.95

Entire Stock Ladies' Shoes at Clean-up Prices.

Clean-up and January Sale Prices in every Department.

One lot Children's Wool Underwear 33c

Clean-up Sale of Entire Men's Clothing Stock.

Regular \$15.00 Suits, Clean-up Price	\$10.00
Regular \$20.00 Suits, Clean-up Price	\$13.35
Regular \$22.50 Suits, Clean-up Price	\$15.00
Regular \$25.00 Suits, Clean-up Price	\$16.65
Regular \$30.00 Suits, Clean-up Price	\$20.00

Entire Stock Boys' Clothing Reduced 33 1-3 per cent.

One lot Men's Suits, values to \$22.50. Your Choice \$6.90

One lot Men's Overcoats, values to \$20.00. Your Choice \$6.90

Stetson Hats \$2.49 Gordon Hats \$1.98

Money Saving Prices on all Dress Goods, Silks, Velvets, Towels, Blankets, Muslin Underwear—

Bates and Carsonia Gingham, 1st quality, yard	11c
36-in. Dress Linen, heavy weight, yard	35c
One lot Ladies' Cashmere Hose	19c

THE OBSERVER

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DELINQUENT TAXES

A great hulabaloo has been raised over the publication of the delinquent tax notices in the newspapers and the house of representatives has passed a bill providing that the notices in the future be sent out by postal cards.

The hulabaloo has arisen because of the intimidation exercised by the press of Multnomah county upon the county commissioners. Throughout the state these notices were printed only two newspapers and at small expense to the owners of property on which taxes were delinquent. In Multnomah county for fear of certain newspapers the county commissioners published them in four daily newspapers of Portland. This, of course, was unnecessary but the county commissioners for fear of the metropolitan press chose the lesser of two evils.

The country press will survive the shock. Whenever the delinquent tax list was published in a country newspaper it meant extra work for compositors, extra work for makeup men, extra work proof-reading, extra paper and ink. The pay the country newspaper got for this service was not exorbitant, nor was it graft as one of the Portland newspapers would have the people believe.

Under the new scheme the money formerly paid to the newspapers for publications will go to Uncle Sam for postal cards and to clerical help in the sheriff's office. The cost to the owner of delinquent property will be the same. It is all right to try the new scheme. Perhaps it will work. The feature of the old system which

will be lost is the fact that publication of the delinquent tax list helps collect taxes. No one likes to pay taxes. Publication of the name of delinquents on a certain date each year was of great assistance in the collection of taxes because no one likes to be published as a debtor or as one unable to pay taxes due the county and many made the effort and did raise their tax monies in order to avoid this contingency.

If the legislature desires to make it easier for the owner of property, let them further amend the delinquent tax laws by abolishing the usurious penalties by which unfortunate people who are temporarily embarrassed for ready money pay heavily for their misfortune.

The senate has passed a law providing for 5 per cent interest with 8 per cent as a maximum under written contract.

Let them wipe out the 10 and 12 and 15 per cent interest and penalties now attaching to certificates of delinquent taxes.

The house of representatives which passed the present law will not do this because it would hurt some of the loan sharks who are interested in buying up tax certificates and who are back of the present law passed by the house. Without public notice of delinquency, under the post card mailing system, the amount of delinquent taxes will steadily increase and those who like to fatten off the misfortunes of others will reap a continually growing harvest. Of course none of the Shylock, like the prime mover in this legislation though of this or urged it upon the members of the legislature, and we presume there was no lobby of these gentlemen in the house or out of it.

ART JORGENSEN

Art Jorgensen's death is a proof that industry as well as war has its soldiers. Just how he met his death is not known. None was there to see. But he died like a man, and the tribute that he was a young man of cheerful disposition and exemplary habits makes the news of his death all the more sad. Under the new insurance system of the Union Pacific railroad his heirs will be paid one year's salary. But we regret that a La Grande boy's death was the first to inaugurate this new system of benevolence.

ADMIRAL DEWEY

One of the saddest things about the passing of Admiral Dewey is that one episode in his life's history could not be wiped out. When the American people in a moment of patriotic zeal presented him with a house in Washington, he was at the height of his career. When he decided that house to

his wife, a popular clamor arose against him. No doubt that ingratitude saddened him. But that has always been the way of republics. And no doubt the admiral knew that the clamor only arose from a few and the honors that had been paid him since probably softened the blow. We hope at least that the admiral knew that he had the respect and admiration of the thinking American people and that he had forgotten the time when a few were snarling at his heels. Admiral Dewey's life was one of devotion to his country. He was an able and far-seeing officer. We hope that the naval academy is at this moment training a group of young Perrys and Farraguts and Deweys to fight their country's future battles.

IT'S UP TO LAWSON

Thomas W. Lawson has made serious charges against a number of men. By innuendo he accuses Secretary McAdoo, Paul M. Warburg and others, including Secretary Tumulty and Count von Bernstorff of profiting by the leak of the president's peace note. It is up to Mr. Lawson to make good.

The days of muck-raking in this country are over.

Congress with all its power of subpoenaing witnesses and compelling them to bring books and papers with them should be able to determine the truth of Mr. Lawson's charges.

If he can't make good he should be punished.

Laws of libel are not sufficiently strong to punish Mr. Lawson if he has wantonly defamed innocent men.

EDITORIAL COMMENT

One Virtue of Books.

"What if a book is dull?" inquires Samuel McChord Crothers in one of the monthly magazines. "It can't follow you about. It can't buttonhole you and say: 'One word more.' When you shut up a book, it stays shut." But not Dr. Crothers' books. His epigram suggests a new test for the books on your shelf. Which ones stay shut—which ones call out: "Read me?" It is not the loudest books one hears best; loud-spoken books defeat their purpose if they deafen you till you can't hear yourself think. Thomas Carlyle is, for use, one of those thunderers. Quiet voices reach the ear better; undertone voices like Charles Lamb's. But books do know their place, and sometimes that's a big relief.—Collier's.

Repairs to National league baseball parks have been halted now that Guvvy Cravath has left.

L. C. Smith Returns From Trip to East

"Munitions Crazy" Says La Grande Automobile Dealer of the East—Everything Is High.

The oft-told tale of the prosperity of the East is brought back to La Grande again by L. C. Smith, who returned this week from a business and pleasure trip. "Munitions crazy," is the epigrammatic way in which Mr. Smith describes the sister states from the Mississippi to the Atlantic. "Every man who has even a lathe is making gun screws or some part of ordnance. The prosperity from munitions making is reflecting upon every other line. Everything is high; and everyone has plenty of money.

"It is sometimes impossible to get hotel accommodations. People line up two blocks for ever matinee or evening performance at the theaters. In the grills you must tip in dollars, not in cents.

"Covers in the grills are sometimes \$2; other times and places you are charged an admittance fee. Food at the hotels, restaurant and grills is very high."

Fifty H. S. Boys Banquet Thursday

Over fifty boys will attend the Y. M. C. A.-high school boys' banquet Thursday evening, during the last few months over fifty high school boys joined the Y. M. C. A. and the board of directors of the association is making an effort to make the Y. M. C. A. a "worth while" place for the boys. At the banquet the secretary of the association will present a High School-Y. M. C. A. tentative club plan, the club plan calls for some very definite work and if adopted by the boys, it will mean social gatherings of the boys that will be of great interest and benefit to the boys. The program for the evening will be: Toastmaster Charles Reynolds The High School Joe Reynolds The Y. M. C. A. A. C. Hampton The Church Rev. C. A. Edwards The Baker Conference

John McGraw has gone to Cuba, where they have hot air always.

Picked Up By The Stroller

I haven't found out yet who that red-headed girl was talking to the boss.

It may be cold in Eastern Oregon but it is a dry cold, and we don't feel

chilly, thank you, or clammy. Which reminds us of the young man who was at the dining room table at his boarding house sipping his clam soup. He put down his spoon. "What's the matter," asked the landlady, "is your clam broth cold?" "Yes, Madame," he answered, "it's cold but not clammy."

"Arctic cold grips Eastern Oregon," reads a newspaper headline. Cold, yes, but not quite Arctic, thank you.

The La Grande National Bank Issues Booklet

"BANKING MADE PLAIN"

Educating the public in a practical knowledge of the simple methods of banking is a mission to which enterprising banks all over the country are more and more devoting themselves, and as a means of service to the community, one of the latest booklets along this line entitled "Banking Made Plain" is now being distributed by the La Grande National Bank.

The booklet is noteworthy because of condensing into a small space a really remarkable amount of practical information, concisely yet readably stated, and typographically attractive.

The forepart of this booklet gives in a concise manner the preliminary requirements of banking in relation to deposits, checks, and accounts. There are fifteen sub-heads under the heading "Accounts", thirty sub-heads under the heading of "Checks", fifteen sub-heads under the heading of "Deposits" and other main headings followed by various sub-titles are "Identification", "Overdrafts", "Banking by Mail" and how a "Clearing House" operates.

A few of the Sub-heads will serve to indicate the nature and scope of the booklet, as follows:

"How to Open an Account", "Forms of Accounts which can be Opened", "How to Balance Your Account", "Bank Statement", "Deposits for Collection", "Deposits by Mail", "Deposits of Husband and Wife", "Death of Depositor", etc.

We find more good information under "Checks" such as "How to Draw a Check", "Altered Check", "Lost Check", "Undated", "Post Dated", "To Stop Payment", etc.

The latter part of the booklet deals with what every borrower should know and gives a similar wealth of information and includes brief and adequate treatment of such subjects as "Notes", "Collateral", "Discounts", "Note Made by Minor", "Note Made by Married Woman", "Negotiability" and many others.

Under the head of "Drafts" and "Bills of Exchange" are "Acceptance", "Acceptance for Honor", "Due Date", "Joint Drawee", "Notice", etc.

Then follows "Indorsements", giving an explanation of many kinds and liability of indorsers, following this up with the important subjects of "Protest", "Collections", "Lost Paper", and some very useful "Bank Don'ts".

Any one who wishes a copy need only apply at the bank where they will be distributed free.