

'Star Brand' SHOES

We have received a complete stock of "Star Brand" Shoes, including a wide range of styles in both work and dress shoes.

Including a new 16 in. high top shoe made on the Banker last—an attractive and light weight shoe for this season of the year, at

\$10.50

Westenhaver & Gilbert

La Grande, Oregon.

DRY LAW KILLED

(By Associated Press)
TRENTON, N. J., Feb. 6.—The Van Ness state prohibition enforcement Thursday was declared unconstitutional by the court of errors and appeals. The decision reversed a previous ruling of the supreme court.

CAMPAIGN TO SAVE FLOWERS

(By Associated Press)
SAN FRANCISCO, Feb. 6.—Additional steps in a campaign to save the wildflowers will be discussed at a conference to be held here April 25, in connection with the eighth annual California Wild Flower Conservation League. Nature lovers, scientists and members of out-of-door organizations are expected to attend.

Within recent years the league has passed a bill forbidding mutilation of the toyon, the Christmas berry of California and now it is planning to preserve more wild flowers from destruction.

Among the beautiful wild plants that are disappearing in many localities," said Mrs. Martha M. Rice, San Francisco, director of the state exhibit and head of the league, were the flowering currant, mission bell, mariposa lilac, leopard and Washington lilac, and rhododendron. Even the golden poppy of California has suffered much from ruthless hands.

"An effort will be made to prevent the commercializing of these plants and their uprooting along the highways as well as on private property. An educational campaign is now being conducted through schools, clubs and other organizations."

UNEMPLOYMENT DECREASING

A temporary setback in the lumbering industry of the Pacific Northwest is indicated by last week's U. I. survey.

It is due to unusually adverse weather conditions on the North Pacific slope; and also to eastern buyers holding back orders in the belief that lumber prices will decline.

Employment conditions are stationary all over the northwest, indications being, however, that beginning this week unemployment will decrease gradually.

Weather conditions have delayed opening of logging camps in the

Columbia river district and high elevation locations. Thirty-one per cent of the Columbia river camps are operating. Low elevation camps on the coast as a whole are mostly snow-free and continue to run with full crews.

Many northern Washington camps back from salt water are closed by severe weather. At the McCoy-Longie camp, for example, in the Bellingham district, three feet of snow is reported to have fallen in 24 hours January 25th. In some of these camps, men are being freed by operators until work can be resumed.

From Grays Harbor, virtually a sea-level district, the U. I. report says, "Weather conditions have been good all of this week. All mills and camps are operating."

The U. I. report from Tacoma is especially interesting as it touches upon an impressive fact—that the northwest lumber industry is the main support of employment in this territory—and at the same time it is also a scapegoat as it is compelled to carry much of the burden of unemployment in other lines which are comparatively inactive.

The report reads partly, "Although the sawmills in Tacoma are all running to full capacity, the railroad shops and other lines of industry are on short time. It is impossible for the lumber industry to absorb all the unemployed men. Construction and road work will probably be at a standstill for several weeks but much activity along these lines is looked for in the early spring."

In the Inland Empire, lumber movement is slow, operators saying that demand has not yet opened in logging conditions, however, are the best for some years, firm-packed snow affording good hauling.

PREPARE FOR CREW SEASON.

(By Associated Press)
BERKELEY, Calif., Feb. 6.—Two varsity and two freshman crews of the University of California already have taken to the waters of the Oakland Estuary in preparation for the collegiate races against the University of Washington on Lake Washington at Seattle April 22.

Income Tax Facts

INCOME TAX IN NUTSHELL.

WHO? Single persons who had net income of \$1,000 or more, or gross income of \$5,000 or more. Married couples who had net income of \$2,000 or more, or gross income of \$5,000 or more.

WHEN? March 15, 1922, is final date for filing returns and making first payments.

WHERE? Collector of internal revenue for the district in which the person lives, or has his principal place of business.

HOW? Fill directions on Form 1040A and Form 1040; also the law and regulations.

WHAT? Four per cent normal tax on taxable income up to \$4,000 in excess of exemption. Eight per cent normal tax on balance of taxable income. Surplus from 1 per cent to 65 per cent on net incomes over \$5,000 for the year 1921.

Forms for making returns of income for the year 1921 have been revised and simplified, and contain instructions which if carefully followed will be of material aid to taxpayers in the avoidance of errors.

Many of these errors are due to misunderstanding of the exemption allowed a head of a family, defined by Treasury regulations as a "person who actually supports and maintains in one household one or more individuals who are closely connected with him by blood relationship, relationship by marriage or by adoption, or whose right to exercise family control and provide for these dependents is based upon some moral or legal obligation."

The exemptions allowed a head of a family under the revenue act of 1921 are the same as granted a married person—\$2,500 where the net income for 1921 was \$5,000 or less and \$2,000 where the net income exceeded \$5,000. Circumstances surrounding each individual case determine largely whether a person is entitled to such exemption.

A single person—the term including widowers, widows, and persons no longer living with wife or husband—is the head of a family if he is the sole support of one or more relatives living in the same household with him, and if he exercises control of household affairs. A married person living with husband or wife, in addition to the exemption allowed such persons, can not claim an exemption as the head of a family, irrespective of the support of others in the household.

Exemption Not for All. Whether a person who does not continuously live in the same household with dependent relatives is entitled to the exemption depends upon the character of the separation.

If a parent is away on business part of the year or a child or other dependent is away on a visit, the common home being maintained, the exemptions may be claimed. If a parent is compelled to maintain his dependent children with relatives, or in a boarding house, the exemption may still apply. If, however, the dependent continuously and without necessity makes his home elsewhere than with his benefactor, he latter is not the head of a family, irrespective of the question of support.

A taxpayer who is not the head of a family may still be allowed the exemption of \$400 for each one dependent upon him for chief support, if such person is under 18 years of age or incapable of self-support because mentally or physically defective.

Princes To Have a Choice of Vocations

TOKIO, Feb. 6.—Princes of the blood who at present have no choice in the matter, will be brought up and

Men's Shoes of Character

100% Leather for 85% of Men

\$3.98



THE seen and unseen workmanship in a shoe too frequently has the stress put on the "seen" portion of the shoe. J. C. Penney Co. built shoes are made thoroughly good. The hidden material and workmanship carry the same high standard of values as the exposed portion of the shoe. It is easy to quote our prices, but hard to match our values.

THE three men's dress shoe styles pictured here will meet the requirements of 85% of men. These are 100% leather and represent the height of good shoemaking. Made of all Mahogany Lotus leather with welt soles and half rubber heels. Exceptional values at **\$3.98**

THOUSANDS of satisfied customers like our policy in pricing our shoes—no extra profits added in anticipation of a reduction later. Every shoe is so marked that it carries with it a true reflection of real value in the original price. Buying for 312 stores enables us to go direct to the largest manufacturers of shoes and secure values that are only obtainable through volume buying.

Spring Caps Nobby Style For Men



Pleated models with fine satin linings, non-breakable visors and genuine leather sweatbands. Grey, brown and green mixed patterns in tweeds and cassimeres.

\$1.98

Overalls Extra Big Value

The combined buying power of our 312 stores makes it possible for us to offer you this truly remarkable value in Men's Union Made Overalls and Jackets.

Men who demand well made, full cut, serviceable working garments will find these necessary qualities plus in these Overalls at

98c

Union Made Overalls of 2.25 weight white back indigo blue denim; full cut, standard size, two front, two hip and one combination watch pockets; double stitched throat and with two-needle top. Four pocket jacket to match overalls at the same price.

Men's Shirts An Opportunity

IT is our good fortune to be able to offer our customers this exceptionally fine quality Dress Shirt for men, at a price that assures a truly remarkable value.

\$1.98

Men's Silk Stripe Woven Madras Dress Shirt; extra full cut, new Spring patterns in neat and fancy effects, French cuffs with button on sleeve facing. A real shirt for the money.

Felt Hats Big \$1.98 Value



Men's "Marathon" Felt Hats with silk ribbed band and genuine leather sweatband. Variety of popular colors—style as illustrated and others.

\$1.98

TRIANGLE Starched Collars 15c

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J.C. Penney Co. Incorporated
312 DEPARTMENT STORES

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To live the greatest number of good hours is wisdom and happiness.

A comfortable account in this bank will make it possible for you to live thus wisely.

We invite all business firms and individuals needing a helpful banking service to call and consult with our officers.

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Young's Home Made Candies

CHILI, TAMALES and HOT DRINKS
For Quality and Price
YOUNG'S CANDY CO.

S.H.E.R.R.Y.'S TODAY ONLY

'TO PLEASE ONE WOMAN'

Distributed by Famous Players-Lasky Corp.
A Lois Weber PRODUCTION
A Paramount Picture
A Comedy Also Showing



PORTLAND, Feb. 6.—Soybeans were 9 cents higher today and other cattle were steady, choice steers being \$7.75. Hogs and sheep were steady. Eggs and butter firm. Wheat \$1.10 to \$1.11.

acter of the separation. If a parent is away on business part of the year or a child or other dependent is away on a visit, the common home being maintained, the exemptions may be claimed. If a parent is compelled to maintain his dependent children with relatives, or in a boarding house, the exemption may still apply. If, however, the dependent continuously and without necessity makes his home elsewhere than with his benefactor, he latter is not the head of a family, irrespective of the question of support.

Princes To Have a Choice of Vocations

TOKIO, Feb. 6.—Princes of the blood who at present have no choice in the matter, will be brought up and

trained in conformity with their inclinations if a modification of educational regulations governing male members of the Imperial Family is adopted. A meeting of officials of the Imperial Household Department to deliberate on the question was held recently at the official residence of Viscount Makino, minister of the Department.

According to the regulations all male members of the Imperial Family and Princes of the Blood must receive a military education and become officers after a regular course of such education. A factor influencing the authors of the motion is reported to be the consideration that existence of such regulations encourages misunderstanding about the aspirations of the nation.

A person in close touch with the Imperial Household Department in the course of an interview with Chugai Shoggo said:

Something new in Valentines at Newlin Book & Stationery Co. 1-25-34

"In the event the present proposal being approved by the higher authorities, the Imperial Princes will be enabled to receive the education they desire and will become trained business men, writers, university professors and so on."

READ THE WANT ADS!

PANIC IN THEATRE.
NEW YORK, Feb. 6.—An explosion followed by fire created a panic among 500 patrons of the Lyric motion picture theatre here Sunday but all reached the street. The blaze was put out by firemen after it had destroyed several thousand feet of film and damaged the operating room.

Carr's Carr's

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COMPLETE HOME FURNISHER

Some Values

Banana Apples, box	50c	Sweet Maple Clothes Pins, 5 doz.	15c
Florida Grape Fruit, 2 for	25c	Fifty Jell, 3 pkgs.	25c
Eastern Cranberries, quart	15c	Grande Ronde Spuds, 100 lb. sack	\$1.50
		Cane Sugar, a limited quantity, 100 lb. sack	\$6.65

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