



Freshen Your Wardrobe With The New Mina Taylors

In the Wash Dress section this week you will find an array of the loveliest new frocks to greet this new year—Mina Taylors of course.

There are dresses for home wear; dresses for calling and other more or less social times.

Of course they are all Mina Taylors—which means they are carefully made in every detail, with deep hems and perfect proportions.

What you see first, though, is their lovely, flowerlike colors; their dainty trimming touches; their smart new styles.

Hill's Dep't Store

WANT TO BUY OR SELL SOMETHING?—TRY AN OBSERVER WANT AD

Rubber Goods Reduced

\$2.00 Real Rubber Fountain Syringe, rapid flow For \$1.49 Guaranteed for One Year

PUTMAN'S DRUG STORE

THE REXALL STORE

TO GET SICK PEOPLE WELL

This is the mission of the competent Chiropractor, and how well he has succeeded can be shown in referring to the "flu" epidemic of 1918, when Chiropractors lost on an average of but one patient out of 886. If you do not enjoy health, consult your Chiropractor. He is not a "miracle worker," but if the cause of your sickness be Nerve Pressure, he can and will relieve that pressure and you will get well quickly. Consultation and Spinal Analysis Free.

DR. H. O. BROWN, Chiropractor
West-Jacobson Bldg., 12 to 7 p. m.—Tues., Thur., Sat., Phone 2317
Union Hotel, Union, Mon., Wed., Fri., 12:30 to 4:30 p. m.

YARNS! YARNS! YARNS!

We carry a complete line of Fleishers Yarns and for our

Week-End-Specials

- we will sell
- Fleisher's Shetland Floss, 1 oz. Ball, each.....27c.
- Fleisher's Germantown Zephyr, 1 oz. Ball, each 27c.
- Fleisher's Silver Glow, 1 oz. Ball, each.....28c.
- Fleisher's Knitting Wool, 2 oz. Ball, each.....39c.
- Fleisher's Silkandwool, 2 oz. Ball, each.....49c.

ANDREW'S VARIETY STORE

Doings of the Ad. Club

Dr. J. P. Morrison, President
A. W. Nelson, Manager
Telephone Room 155

Lincoln's Memory Observed

Next Tuesday the memory of the martyred hero Lincoln will be revered with appropriate program at the Tuesday luncheon. J. H. Peare, chairman of the Union County Republican Central committee, will be chairman. The day will be a banner one, for in addition to the special features on the program, there will be present a delegation of eastern Oregon Dental association members.

Idle Moments Dangerous

Ad club diners got a message that compelled sober thought and consideration last Tuesday when F. A. Pearsall, state secretary of the New York state Y. M. C. A. warned the business and professional men against the dangerous practice of the age relative to allowing boys, and even mature men, to put their idle moments to improper use. The practice of carefully keeping abreast with the latest twists and tricks of the trade, of following closely the best practices in horticulture and agriculture with never a thought of how to improve the growing boy's character, was lamented by the speaker. He declared the growth of the Y. M. C. A. in the face of handicaps hinged on the fact that it provided wholesome attention to the boy's idle moments.

Gramm is Speaker

How the little difficulties between employer and employee are ironed out by personal contact of a state mediator was told to the Ad club last Tuesday by State Labor Commissioner Chas. Gramm. He declared that often the troubles are imaginary, and some times real, but by applying justice and common sense at all angles, the troubles are smoothed over.

Recalls Days of Old

It developed at last Tuesday's luncheon that James G. Snodgrass, grocer, was the "oldest" La Grande resident at the tables. Archie Miller of Enterprise was authority for the statement. He said, in speaking to the club, briefly, that 33 years ago he (Miller) came to La Grande. The only man at the tables Tuesday who was here 33 years ago was Mr. Snodgrass, hence "James G." was graduated into the old pioneer class.

Income Tax Facts

More liberal allowance for deductions for contributions is made by the revenue act of 1921 than was provided by the revenue act of 1918. A new provision is that, in computing net income, a taxpayer may deduct from gross income contributions or gifts made during the taxable year for exclusively public purposes to the United States, any state or territory, any political subdivision thereof (city,

county, town or hamlet) or the District of Columbia. Other allowable contributions are those made to any corporation or community chest fund or foundation organized and organized exclusively for religious, charitable, scientific, literary or educational purposes, including posts of the American Legion, or women's auxiliaries of such posts or for the prevention of cruelty to children or animals, no part of which inures to the benefit of any private stockholder or individual; also to the special fund for vocational rehabilitation. Such contributions are allowed to an extent not in excess of 15 per cent of the taxpayer's net income, computed without the benefit of this deduction.

Gifts Not Deductible

Gifts made directly to an individual are not deductible, but if made to an organization of the kind described may be deducted even though the organization distributed its funds among individual beneficiaries.

Deductions for contributions are not allowed for corporations or partnerships. The members of a partnership or personal service corporation may take credit in their individual returns for their proportion of such gifts, provided the pro-rata part, when added

to the individual contributions, does not exceed 15 per cent of the taxpayer's net income.

However, deductions for contributions to charitable institutions which are religious, scientific, literary or educational in character, or to the American Legion, or women's auxiliaries of such posts, are allowable deductions as ordinary and necessary expenses.

For example, a corporation may deduct contributions made directly to a hospital conducted directly or indirectly for the benefit of its employees or their dependents as a business expense.

Deductions for contributions for political campaign purposes are expressly prohibited by Treasury regulations. Amounts expended for lobbying purposes, the promotion or defeat of legislation, the exploitation of propaganda including advertising other than trade advertising, are not deductible.

Deductions for contributions are allowed only for the year in which actually made. Promises to make future contributions should not be considered by the taxpayer.

OBSERVER WANT ADS GET RESULTS.

NOTICE TO CREDITORS.

Notice is by this given that the undersigned has been duly appointed administrator of the estate of Richard Kells, deceased, by the Circuit Court of the State of Oregon for Union county, and has duly qualified as such; and that all persons having claims against said estate should present them, duly verified, at the place of business of the undersigned administrator in La Grande, Union county Oregon, or at the law office of Joe S. Hodgins, in said city, within six months from the date of the first publication of this notice.

Date of First Publication, 21st day of January, 1922.

J. H. PEARE,
Administrator of the Estate of Richard Kells, deceased.

Dly Jan. 21-28, Feb. 4-11-18

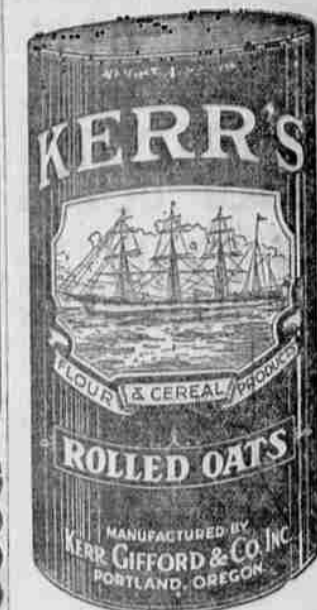
TAXI

Call Main 44

We make all calls promptly. You do not have to wait. We do all kinds of country driving. Reasonable Rates. Careful Drivers.

FORD & GEORGE
Main 44

months from the date of the first publication of this notice.



Mrs. D. W. Ainey will be at the SANITARY GROCERY 306 4th St. Feb. 10 and at the OLD TOWN STORE, Corner of Third and C, Feb. 11.

Blankets Made Like New

We have installed a new machine that exceeds anything ever used in Eastern Oregon. We will make your blankets, wool or cotton, look like new.

Have us send our driver tomorrow for your family bundle. We'll have everything back again all clean and sweet in just a little while.

Main 77

THE MODERN LAUNDRY

"Half the Lies They Tell About the Irish Are Not so"

If You Want the Right Dope on

BUILDERS' HARDWARE, GENERAL HARDWARE
MACHINERY — WASHING MACHINES
HARNESSES, RANGES
PAINTS, OILS, VARNISHES

See Us

OREGON HARDWARE AND IMPLEMENT CO.

Snodgrass and Zimmerman

Funeral Service Parlor, Licensed Embalmer, Ambulance Service. Day Phone Main 62, Night Phone, Main 743. 1505 Fourth St. La Grande, Oregon.

HELP!