

SHOWING NEW

# Gossard Corsets

FOR SPRING

SLIM-BY-PROPORTION  
CORSETRY

NOTHING reveals stoutness quite so much as ill-proportioned corsetry. Violent contrast between too-large bust, too-small waist, and too-large hips adds pounds to the appearance and destroys the possibilities of graceful carriage and becoming dress.

So many women who are no longer slim, endure the discomfort of stiff, heavily boned, tell-tale corsets because they do not realize that there is an unbelievably more comfortable and becoming kind of natural corsetry that will subtract pounds from their apparent weight and make them slim-by-proportion.

But such corsetry must be skilfully, scientifically done. If you will permit our experienced corsetiers to properly fit you with a slenderizing

**GOSSARD**  
From Lacing  
**CORSET**

we will assure your satisfaction.



GOSSARD CORSETS SOLD BY

## Hill's Dep't Store

### Rubber Goods Reduced

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

**PUTMAN'S DRUG STORE**  
THE REXALL STORE

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

## LA GRANDE CONSTRUCTION & SUPPLY CO.

1501 Madison St.  
General Contractors and Builders  
We will surprise you how cheaply we can build that new home you contemplate erecting

## 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 ..... 30c.  
Fleisher's Germantown Zephyr, 1 oz. Ball, each ..... 27c.  
Fleisher's Silver Glow, 1 oz. Ball, each ..... 25c.  
Fleisher's Knitting Worsted, 2 oz. Ball, each ..... 30c.  
Fleisher's Silkandwool, 2 oz. Ball, each ..... 40c.

## ANDREW'S VARIETY STORE

## LA GRANDE IS WINNER AGAIN

### Haines High School Team Defeated by Local Basketball Quintet.

The La Grande high school five returned from Haines with another victory securely tucked beneath their belt. Although Haines took an early lead La Grande soon overcame this and led them the remainder of the contest, the final score being 30 to 22 in favor of the local quintette.

The game was one of the fastest played this year and was closely contested from whistle to whistle. The La Grande team put up a splendid game with Lynch and Metcalf as high point men and Garity breaking into the limelight with some excellent guarding. McCullough, Haines center, was their outstanding star and he received some excellent support from the other members of the team.

Until La Grande succeeded in winning from them, Haines had been one of the three undefeated teams in this section. Coach Ladell reports that the Haines people gave the visitors a fine time and the refereeing was about as good as will be found in many a day.

The line-ups were: La Grande—Coker and Lynch, forwards; Metcalf, center; Bean and Garity, guards; Haines—Wills and Coles, forwards; McCullough, center; Coons and Cook, guards.

The next game will be played with the undefeated Enterprise team in the high school gymnasium on Saturday, February 17.

## Income Tax Facts

Deductions from gross income in computing net income, upon which the tax is assessed, are more liberal under the revenue act of 1921 than were provided by the revenue act of 1918.

All the ordinary and necessary expenses paid or incurred in carrying on any trade, business, profession, or vocation are allowable deductions. Typical expenses of a mercantile establishment are the amounts paid for advertising, hire of clerks and other employees, rent, light, heat and water, telephone, insurance, delivery expenses, the cost of operating delivery wagons and motor trucks, and incidental repairs to such vehicles. The expenses of a manufacturing business include labor, raw material, supplies, repairs, light and heat, power, selling cost, administration, and similar charges.

A professional man—lawyer, doctor, dentist, architect, author, etc.—may claim as deductions the cost of supplies used by him in his practice, expenses paid in the operation and repair of an automobile used in making professional calls, dues to professional societies, subscriptions to professional journals, office rent, the expense of fuel, light, water, and telephone used in such offices, and the hire of assistants.

**FARMER'S DEDUCTIONS**  
The farmer may deduct all amounts paid in the production, harvesting, and marketing of crops, including labor, cost of seed and fertilizer used, cost of minor repairs to farm buildings (other than dwelling), fences, and machinery and small tools used up in the course of the year.

Traveling expenses, when the trip is solely on business, including the entire amount spent for meals and lodging while away from home, are deductible.

Formerly expenses for meals and lodging were deductible only to the amount in excess of such expenses when at home.

Claims for deductions for articles more or less permanent in character, or for permanent improvements of property are not allowable. In the case of a business man, they include claims for the erection of new buildings or the installation of a new threshing machine or tractor. Such deductions are expressly disallowed by the revenue act of 1921 and are held to be investments of capital.

Deductions for business expenses must have certain qualities to be allowed. They must relate to a business, trade, profession, or vocation "carried on" by the taxpayer in which he has invested time or money for the purpose of a livelihood or profit. A single transaction or a series of isolated transactions do not ordinarily constitute trade or business. A business is being carried on by a taxpayer even if all of its activities are conducted by employees. A taxpayer may conduct more than one business or

Something new in Valentines at Swells Book & Stationery Co. 1-28-22

### THRIFT SHOP OPEN.

The Red Cross Thrift Shop is open daily now in the New Foley Building, off the Chestnut street entrance. Thursday will continue to be Thrift Day and on this day all who have donations for the shop are asked to have it ready to be delivered, that buying the day collections are made. 12-14-22

trade, and claim the business expense of each, provided he devotes sufficient time and attention to each.

**Safety Allowances.**  
The act provides for the deduction of "reasonable allowances for salaries or other compensation for personal services actually rendered." Such claims to be allowed must conform closely to the wording of the statute. The test of deductibility is whether the amounts paid are reasonable, and whether they are, in fact, purely for personal services. Reasonable compensation is held by the Bureau of In-

ternal Revenue to mean only such amounts as would ordinarily be paid for like services by like enterprises in like circumstances.

Bonuses to employees may be deducted by the employer when such payments are made in good faith and as additional compensation for services actually rendered, provided that when added to the stipulated salaries the total does not exceed "a reasonable compensation for such services." Such bonuses must be included in the returns of the recipient. Gifts to employees, which do not have in them the elements of compensation, may not be deducted by the employer, and need not be included in the return of the recipient.



## When You Both Love Music

What more delightful way to spend an evening than in listening to "The Brunswick play your favorite selections?" That is, if you own a Brunswick. If you haven't one, come in today and learn how to get one easily.

First hear it play Brunswick FEBRUARY RECORDS NOW ON SALE

## EASTERN OREGON MUSIC CO.

## THE FOUNTAIN OF YOUTH

Ponce De Leon came to the new world seeking the fountain of youth.

Youth! The magic word! Youth means wealth and energy, health, cleanliness and everlasting strength.

Ponce De Leon did not find the fountain.

But it is here in this world, for all that.

James Watt, who discovered steam and developed the steam engine, was the first to find this fountain.

Following him into the new world of science have come innumerable others, studying, working, developing, until the very fountain of youth is here at hand in the electric light and power industry.

Through the application of electric light, heat and energy in manufacturing establishments, commercial houses and in the home, unwholesome conditions have been almost abolished. Dust and dirt need not exist; excessive heat or cold can be tempered; tension and strain on employers and employees and on home wives are taken away by a hundred different uses of electric power.

Innumerable ills are avoided. Above all, energy is saved and energy is youth.

Back of this new fountain are the huge dams and water turbines, where water power is used, or the stupendous steam boilers, turbines, engines and generators, wires of high tension transmission lines and the infinite web of innumerable smaller wires stretching out over the country.

Here is a fountain of eternal youth, indeed!

But, it must be fed. It has been fed to the amount of billions of dollars by thrifty American citizens who have put their savings into the securities of the electric light and power industry.

There are still millions of people to be added to the home patrons alone of electric light and power companies. Vast capital must be invested to supply their requirements, and it can be attracted only if present capital is treated fairly.

## Eastern Oregon Light & Power Company



## "A Glass In Time Saves"

Slightly changed, but you know the import, and eyes are more important than stitches.

Let Optometry aid you to see things in the right light regarding your eyes and their care. The best eye in the world can easily be made the reverse by a slight strain and abuse.

No organ of the human system will snap so quickly as the eye. Work won't hurt it—

Abuse kills it. The most abused organ and the least complaining is the eye. When in cries "help," heed the warning.

Our methods and equipment are the most modern.

DR. W. H. PEARE  
Optometrist  
With

## J. H. PEARE & SON

## MEASLES VICKS VapoRub

## For Sale

5-room modern bungalow, 3 lots, garage. This is a good buy for some service man that wants to use his State Loan. Price \$3800.

New 4-room house, just completed. Here is a chance to buy a home that no one has ever lived in and the price is right. \$1500 cash will handle this. Price \$1490.

5-room modern home, just off paved street. This is a good place and the location is good. Price \$2600.

5-room modern bungalow, paved street, garage, full basement with wash trays.

4-room house furnished, big lot 60x110. The party that owns this place wants to move away and will sell now for \$1700.

I have money to loan on first class farm security.

## Geo. H. Currey

Phone 290J Insurance  
Real Estate

## TAXI

### FORD & GEORGE

Main 44

Run with a company that is bonded. Every driver and every car bonded for your protection with the very best of services.  
CALL MAIN 44



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.

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## Snodgrass and Zimmerman

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

La Grande, Oregon.

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