

MAKE ROOM SALE

THOSE WHO HAVE PATRONIZED OUR SALE SO FAR HAVE DECLARED THAT THEY NEVER BEFORE HAVE RECEIVED SO MUCH VALUE FOR MONEY EXPENDED. A GLANCE AT THE LIST OF PRICES GIVEN BELOW WILL CONVINCE YOU THAT IT WILL BE WORTH WHILE TO ATTEND AND BUY YOUR NECESSITIES NOW. THIS SALE STOPS MONDAY, FEB. 20, AND THOSE DESIRING TO TAKE ADVANTAGE OF THESE WONDERFUL VALUES SHOULD DO SO DURING THE THREE REMAINING DAYS.

Shoes

You can't afford to miss these prices. Values to \$8.95, one lot \$1.95. Many others are exceptional values in both work and dress shoes at \$2.95. Our 8-in. shoes in "Columbia" and "Chippeway" \$3.95. 16-in. "Panama" and Army \$6.95. 10-in. Oil Veal waterproof stock, in a semi-pac \$6.95.

Suits

For Friday only we will give a 20% discount on the list price of any suit in the house.

Note These Prices

Pure Wool Mackinaw	\$6.95
Wool Mix Underwear	95c
Cotton Dress Hose, 3 pair	25c
Belts	10c
Pure Wool Shirts	\$3.95
Pure wool waterproof pants	\$4.95
Heavy Wool Overcoat	\$10.95
Grey Worsted Suits	\$10.95
Dress Hats	95c
Neckwear	10c
Pendleton pure wool Blankets	\$6.50
Wool Mix Army Drawers	59c
English Dress Shoes	\$1.95
Wool Army Sox	25c
Army Cashmere Sox	25c
Carpet Slippers	25c
Alligator Slippers	59c

Any Suit in the House 20% Discount

Westenhaver & Gilbert

1309 Adams Avenue

La Grande, Oregon

B. P. O. E. HAS ANNIVERSARY

Lodge Formed in New York in 1868 Has Had Large Growth—Local Lodge Organized in 1898.

Today is the anniversary of the organization of the Elks lodge, La Grande lodge, No. 433, was organized in 1898, while the original Elks lodge was organized in 1868. When La Grande's lodge was organized it had forty-three members, now it has 1153 members. Nolan Shoff, exalted ruler stated today that he believed for the whole of the community, La Grande's lodge had as great a percentage of citizenship members as any lodge in America.

The following history of the first lodge organized has been sent out by the Grand Lodge and is of interest to every Elks:

The dawn of February 16, 1922, marks an anniversary of keen interest to nearly 1,000,000 American men.

Fifty-four years ago—on February 16, 1868—a little group of fourteen men met in a stuffy room in New York City. Twelve of them voted on a matter they had been debating for weeks. On the second ballot, the now almost forgotten fraternal order of the "Jolly Corks" was disbanded. And the Benevolent and Protective Order of Elks was born.

The first membership report in the archives of the Elks is dated December 27, 1868. New York lodge No. 1, the Mother Lodge of the Order, was then its only lodge. There were 76 members on the rolls.

The fifty-fourth anniversary of the Order's birth shows a membership of more than 818,000 Elks in more than 1400 lodges that dot the United States of America. At Anchorage, Alaska, the farthest north Elks lodge stands amid almost polar ice and snow. Elks lodges rise at Brownsville, Texas, and Key West, Florida—farthest southern points of the continental United States. Our Canal Zone has its lodge at Balboa Heights. Our island possessions are started with Elks lodges at Manila in the Philippines, at Honolulu and Hilo in Hawaii at Guam, and at San Juan in Porto Rico. And the Elks of America are working to initiate their millionth member by July, 1922, when the Grand Lodge meets at Atlantic City.

The founder of this organization that is today America's greatest fraternal order? He was a strolling English actor! He never lived to know how well he and his little group of brother-actors had built.

His body rests today in Mount Hope Cemetery, Boston, Massachusetts, beneath a great granite boulder bearing a bronze plate with the inscription:

"Charles Algernon Sidney Vivian. Founder of the Order of Elks. Died March 29, 1880. Aged 34 years. A lover of his kind, who founded a great Order and in so doing wrought much good."

Vivian, who was the president "Jolly Cork" at the momentous meeting in 1868 when the fourteen men voted to organize under the name of "Elks," died at Leadville, Colorado, after a life of theatrical vicissitudes that ranged from touring in affluence at the head of his own company, to being stranded penniless in Denver. There in Leadville his body rested in his grave marked only by a weathered pine board on which an inscription was scratched with some sharp instrument, until on April 23, 1889, Boston lodge No. 10, B. P. O. Elks, exhumed the body, took it to Boston, and buried it there with splendid ceremony.

Only in Elksdom's archives and the memories of the few surviving "old timers" is the history of the "Jolly Corks" held intact. And only one charter member of Elksdom still survives. He is "Joe" Norcross of New York. Only a handful recall the name of W. L. Rowan, of New York, today. Yet it is to him that the "Elks" owe their name. On the second ballot he switched his vote from "Buffalo" to "Elk." Vivian, in the chair, though an ardent advocate of "Buffaloes," ratified the majority of one, and the Benevolent and Protective Order of Elks was born.

One other circumstance, little known, paved the way for the name of "Elks." The committee charged with selecting a name was to meet at Broadway and Ann Street, New York. Some were tardy. Others, weary of waiting, strolled into Barnum's Museum on that corner, and wandered through the famous animal collection. "Beavers" was suggested, but discarded as animals of too insignificant traits, coarse, brutal and morose. "Beavers" were brought up as examples of industry, but cast aside as too destructive. "Foxes," suggested and voted down as too cunning and crafty. A large goose-head attracted attention, but was at last turned down. Then an Elk's head, with graceful, spreading antlers met with general approval and divided honors with "Buffaloes," which Vivian had advocated strongly but which half the committee opposed because they did not wish to copy the name of an existing order.

From this trip to Barnum's Museum the committee went to the meeting where the name of "Elks" was chosen.

Since then the Order has grown by giant strides. It embraces American citizens from the humblest, to Warren G. Harding, President of the United States, and life-member of Marion, (Ohio) Lodge No. 32, B. P. O. Elks.

In 1922, Elksdom, with gifts to charity already totalling more than \$20,000,000 stepped out of the role of the purely fraternal organization into the rank of one of America's greatest humanitarian brotherhoods.

William W. Mountain, of Toledo, Ohio, Grand Exalted Ruler of the Order, announced his policy: "Make every Elks lodge the civic and humanitarian center of the community in which it makes its home."

In Chicago, by Lincoln Park, overlooking Lake Michigan, the Elks are building their \$3,000,000 National Memorial to the 70,000 Elks who served the United States in the World War, and the more than 1,000 Elks who died in that service. The building will also house the Order's central executive organization, and the National Elks' Magazine.

Only men of 21 years or more, American citizens, are eligible to membership.

"The faults of our brothers we write upon the sands—their virtues upon the tablets of love and memory," is Elksdom's motto.

The four cardinal principles of the Order are "Charity—Justice—Brotherly Love—Fidelity."

"I guess we built a little better than we knew," says old "Joe" Norcross, only surviving charter member.

And from the Great Beyond where those long-dead "Jolly Corks" look down upon this earth, they probably agree with him.

RED CROSS IS A GOD-SEND

Illustrative of the work the Red Cross is doing in alleviating distress is the case of a family which may be referred to as the "A" family. Mr. A is the father of seven children, all of school age, with the exception of two. One of these is a girl 17 years old and the other a babe of three. Mrs. A is unable to support his family because he is a paralytic. In his stead, Mrs. A provides what she can by working wherever she can find work. She is a gallant soul, but often she has no work, and then the family of nine would go hungry were it not for the ministrations of the Red Cross. The Red Cross is out of funds now, and then what is to become of the A family?

A frail mother and an empty Red Cross chest are all that stand between this family of nine and starvation. It is for the relief of many such families as this one that the home charity fund drive is being undertaken next week.

BLIND ARE TO BE EDUCATED

(The Associated Press) CHICAGO, Feb. 16.—An effort to give the blind children an opportunity to enjoy and appreciate the beauty that they cannot see is being made by the Museum of Instruction, Department at the Chicago Art Institute. Stories, descriptions, and small illustrative objects that the children can hold in their hands are of great help in this work. Sculpture can be readily appreciated by the blind as it proved by the case of a small boy in a class of blind children at the museum who came across a well known bust by Houdin. "Oh," he exclaimed, joyously, running his fingers over the features. "It's George Washington."

EAGS Wanted at The Observer.

THE LARGEST CLOAPN REPAIRING
STORE ORGANIZATION IN THE WORLD

TREMENDOUS VALUES

Spring Dresses

In the Season's Newest Silks

MALLINSON'S

"Here and There"

and

"Crepe Knit"

The season's two most popular silks in a variety of the new colorings, fashioned after the newest modes, make this presentation worthy of your interest. They are truly the newest in style, fabrics and colors and at this price afford a wonderful opportunity for saving.



\$16.50

A NEW SHOWING OF

Spring Skirts

To our already large showing another shipment has been added. Skirts embodying new style notes, colors, weaves and fabrics, and these added to our previous showing make selections pleasant.

PRICED AT

\$5.90 \$6.90 \$7.90 \$8.90

McCall
Patterns

A NATION-WIDE INSTITUTION -
J.C. Penney Co.
Incorporated
312 DEPARTMENT STORES

Lady Lyke
Corsets

He Is An Expert On Phonographs

The Eastern Oregon Music company has induced N. Davis, manager for the western territory of the Brunswick Phonograph company's business and an expert on all phonographs, to come here for one day. He will be at the music company's store on Saturday, when he will take up all phonographic questions put to him.

If you have a machine that is not doing what it should, regardless of the make, see Mr. Davis, is the advice given by Mr. Bellamy of the music company. His knowledge of construction cannot be questioned and he knows all makes of machines as well as he knows the Brunswick, according to Mr. Bellamy.

a debt is recoverable only in part, the Commissioner of Internal Revenue may allow such debt to be charged off in part.

Where a taxpayer, as a matter of established business practice, sets up annually a reserve for his debt, based upon experience, reasonable additions to such reserve during the year, within the discretion of the commissioner, may be deducted. In such a case, debts written off on the books of the taxpayer must be charged against the reserve, and must not be claimed as a deduction from gross income.

Before deducting a debt in part, a taxpayer must be able to show with a reasonable degree of certainty the amount undeductible. In determining whether a debt is worthless in whole or in part, the commissioner will consider pertinent evidence, such as the value of collateral, if any, and the financial condition of the debtor. Partial deductions will be allowed with respect to specific debts only.

Certain items of income are specifically exempt from taxation under the revenue act of 1921. Among them are the following:

Proceeds of life insurance policies paid upon the death of the insured. Return of premiums on life insurance, endowment, and annuity contracts.

Amounts received through accident or health insurance, or under workmen's compensation acts, plus the amount of any damages received, either by suit or agreement.

Interest on securities issued under the provisions of the Federal farm loan act of July 17, 1916.

Interest on the obligation of a state or territory, or any city, town, county or village, and the District of Columbia. Interest on obligations of the United States (Liberty Bonds, etc.) and bonds issued by the War Finance Corporation is exempt from taxation.

except that interest on such obligations issued after September 1, 1917, (other than postal savings certificates of deposit) is exempt only to the extent provided in the respective acts authorizing the issuance thereof.

All interest paid or accrued on money borrowed within the taxable year to purchase or carry securities or obligations the income of which is subjected to tax is a proper deduction. Interest paid or accrued within the year on money borrowed to purchase or carry wholly tax-free obligations of the United States (except those originally subscribed for) such as 3-3-4 Victory notes, certificates of indebtedness, etc. issued after September 24, 1917, is no longer an allowable deduction.

Is your phonograph working properly? If not, don't fail to see Mr. Davis, the expert, next Saturday at the Eastern Oregon Music company store. 2-16-22

USE SLOAN'S TO WARD OFF PAIN

LITTLE aches grow into big pains unless ward off by an application of Sloan's. Rheumatism, neuralgia, stiff joints, lame back won't fight long against Sloan's Liniment.

For more than forty years Sloan's Liniment has helped thousands, the world over. You won't be an exception. It certainly does produce results. It penetrates without rubbing. Keep this old family friend always handy for instant use. Ask your neighbor. At all druggists—35c, 70c, \$1.40.

**Sloan's
Liniment** (Pain's enemy)

S·H·E·R·R·Y'S

TODAY AND TOMORROW

WHAT WOULD YOU DO
IF YOU HAD ONE?

The Answer Is—SEE

"THE GOOD-BAD WIFE"

The Photoplay Sensation of 1921

A Vera McCord Production Adapted From

"THE WILD FAWN"

By MARY INLAY TAYLOR

With Dorothy Green, Sidney Mason and an All Star Cast

Also Showing "FIGHTING FATE"

Scotch Blend Health Nuggets

It is as good as the name implies. This is the name of a new Cereal that is in a class all by itself. It is manufactured right here in Grande Ronde valley by Mr. Joseph of Alieel, and merits the support of the entire community.

It comes packed in an attractive, liberal sized package, weighing four pounds, net weight, per pkg., 43c. You will never know what you have missed until you try it.

A choice lot of Rome Beauty Apples, box \$1.25 Florida Grape Fruit, 2 for 25c. Don't forget we're selling flour at our original low price. You'll have to hurry. Flour has advanced again.

Where The Thrifty Throng

HOOVERIZED