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BRUCE DENNIS, Editor.

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TO SEE THE LORD:—Follow peace with all men, and holiness, without which no man shall see the Lord.—Hebrews 12:14.

Progress

Ever since the airplane became a fact the goal sought has been a machine which would rise straight in the air. Many have experimented, and several times we have been told that the problem was on the verge of solution. A few days ago at Dayton, a helicopter in a test rose six feet straight from the ground and remained in the air one minute 40 seconds.

If the history of the development of the airplane provides an analogy, it may mean much. The first successful flights were of shorter duration, but they demonstrated that flight was possible—on the lines then being worked out. A machine which rises six feet and stays in the air even less than two minutes necessarily involves the principle of overcoming gravity. Thus something is accomplished toward the end sought, and development of the idea may come quickly, as it did with the Wrights. In view of what has been achieved in air flight, it would be a rash person who would pronounce any feat impossible and judging the future from the past, one may reasonably expect the day will come when individual airplanes will be as numerous as flivvers today

The ability to rise and alight in contracted space is indispensable to common use. The extensive taking-off and landing grounds of the present woud preclude general use of the planes, were they not so unstable. With machines which can rise within their own dimensions, better control and greater safety and dependability will come also. The ideal air-carrier may not be at hand, but in considering past development and the efforts which are in progress to reach the desired end a state approaching the sought-for perfection would not be a surprising accomplishment at any time.

Cheap

The advertising manager of a well-known eastern firm engaged in the manufacture and distribution of cosmetics on a large scale estimates that it costs on an average three dollars each annually for women of the United States to keep their varied complexions in a satisfactory condition.

Certain self-appointed reformers have been busy, warning women against the physical and moral harm which is invited by the lavish use of powders and rouges and paragraphers, ever on the alert to find something to impress their employers with the feeling that that are earning their pay, even yet speak flippantly of the extent to which women and girls practice the facial decorative art.

If the women of the United States, for an average expenditure of two dollars a year, can be kept as busy and get as much satisfaction as seems probable from the use (or is it an indulgence) of cosmetics what mere man should give voice to criticism? Many a man is thankful to get away from one sitting in a barber's chair for two dollars.

The complaint that women will eventually ruin their complexions by the excessive use of cosmetics seems beside the question. Is a woman's complexion not her own, and if she is willing to take a gambler's chance on ruining this asset in attracting men, is not that also her own affair?

The fact that women are spending something like $100,000,000 a year for toilet accessories is a tribute to modern advertising, which in this form of publicity has reached a high type of artistic character. Periodicals devoted to the interests of women teem with advertisements of beauty specialities, and who would stop it he could?

Discipline

Those with means to live well are urged to live moderately, lest those who are hungry become angry at the sight of gluttony, luxury and abuse of alcoholics and use violence to compel a more equitable distribution. Such is the meaning of the manifesto of Chancellor Cuno directed to the states of the German republic.

Response to the warning will test the discipline of the German people. While it is palpably absurd to think that all Germans are starving, undoubtedly many are compelled to undergo hardships of the grossest kind. National humiliation is an additional burden and the whole is sufficient to try the souls of men.

In times of national stress, discipline is accepted almost without question. In the United States during the World war to ignore the rules of Hoover was to invoke the condemnation of conscience, if not that of fellow citizens. Moderation is healthful, truly, but except in emergencies it is difficult to enforce. Maintaining such rules in war is easy, but in peace almost impossible.

If there ever was a time when discipline was needed in Germany, however, it is now. There is much work to be done. A nation must be rebuilt in accordance with changed ideas. A nation must be restored to good grace in the eyes of the world. It is a task not only for the suffering, but for those with means. The danger is personal as well as national, but the duty is essentially patriotic. Will Germany meet the test?

THE OFFICE CAT

FRANK INVITATION

There is one honest brokerage house. It advertises: Let us place your name on our wailing list.—Associated Editors.

IMPORTANT DISCOVERY

No man in the history of the world has been able to wear a plug hat and drive a motorcycle at the same time.

All work and no play may make "Jack a dull boy," but it often will make you a lot of jack.

DRIVEN TO IT

"He was driving to his grave."
"Of course he was. Did you expect him to walk?"

Children think themselves wiser than their parents; "But parents did the same thing when they were children.

The fool asks afterwards what a wise man asks before.

The principle business of some birds in this burg seems to be that of trying to get along without work.

The Beast—"You used to say there was something about me you liked."
Beauty—"Yes, but you've spent it all now."

Amos Tash says enjoy what you've got at the moment and you'll find almost every moment being something enjoyable.

"I was just reading of a doctor who makes his lady patients happy by prescribing millinery."
"Me, too," said the druggist. "Well there's no reason why drug stores can't stock it."

Too many forget the stomachs of the poor while fighting for the souls of the heathen.

DAILY SHORT POME

The purse
Is worse.

No man who owns a second-hand auto can be an optimist.

The "back to nature" advocates want to go there in a motor car.

Where there's a will there'll usually be inheritance tax.

"Plumber Sues for Lost Love"—headline. Maybe he left it at the shop.

The Missouri woman who is in search of a husband might find one on the golf links.

The height of fashion is said to be descending.

It's hard to think meanly in the open air.

Shoes guaranteed for 10,000 miles is a pressing need for children.

SURVIVAL OF FITTEST

It is said that prohibition will breed a harder race. The prophecy is probably correct, for they that survive this moonshine must indeed be hardy.

I can tell you what some fellows would do by what they suspicion I would do, muses Amos Tash.

The auto has done lots of people and done for lots of people.

O. A. C. STUDENTS SELF SUPPORTING

CORVALLIS, Jan. 31.—That 1159 students, or 38.64 per cent of the entire number registered are wholly self-supporting is shown by a report just issued from the registrar's office. More than 800 others are at least one-half dependent on their own resources, while 263 earn a smaller part of their expenses. Only 815 or 26.45 per cent of the student body have all their expenses paid for them. Of the men, more than 1005 pay their own way entirely, while 675 pay at least one-half and 172 some part of their expenses. One hundred eighty-five women are entirely self-supporting with 132 others earning one-half or more of their living and 91 only partly dependent.

A new postoffice has been authorized in Lane county. It will be at Fox Hollow, and the postmistress is to be Mrs. A. L. Knox.

We Offer
For Sale

A new four room modern house, cement foundation cellar. Garage. Price $2600.00, $400.00 cash, $20.00 per month. A good small home.

A 5-room modern house in very fine location on N avenue. The price is right. $2350.00, $350.00 cash and balance can be arranged. Lot 60x120.

A 5-room modern house, basement, furnace, good garage, fine lawn, good trees and shrubbery. All in splendid repair. The lot is 50x110. Good location. $2700.00.

A 5-room modern house, basement, lot 48x104. In good location. Price $2850.00. Terms $1000.00 cash, balance arranged as to payments.

We Have Many Good Places For Sale

La Grande Investment Company

Reliable Agents for Reliable Insurance Companies.
1201 Adams Ave. Phone Main 752

Income Tax Facts

By Clyde G. Huntley
Collector.

No. 1.

Arrival of the period for filing income tax returns—January 1 to March 15, 1923—presents to American citizens and residents the question "Am I required to file a return?" and "How shall I be assured of making a correct return?"

To every person who last year filed a return will be sent a form for making a return of income for the year 1922—Form 1040A for reporting net income of $5,000 and less, and Form 1040 for reporting net income in excess of $5,000. Careful study of the instructions on these forms will solve many difficulties which, at first glance, may seem perplexing.

As a further aid, the Bureau of Internal Revenue has prepared a series of newspaper statements based on the latest rulings and decisions governing the administration of the revenue act. Answers to the questions, which from the bureau's correspondence during the last year appear perplexing, will be presented daily. Taxpayers are advised to preserve these articles as they appear, in order that when they begin preparation of their returns they may have before them a comprehensive summary of the requirements of the revenue act.

The tax is imposed upon net income, which is gross income less certain specified deductions for business expenses, losses, bad debts, etc., to be fully explained later. Single persons may subtract from net income, before calculating the normal tax, an exemption of $1,000. The exemptions for married persons and heads of families are $2,500 on incomes of $5,000 or less and $2,000 on incomes in excess of $5,000.

Taxpayers are allowed, also, an additional credit of $400 for each person dependent upon them for chief support because mentally or physically defective.

Requirements to file an income tax report rests upon every single person whose net income for 1922 was $1,000 or more or whose gross income was $5,000 or more and upon every married person whose net income was $5,000 or more, regardless of whether or not the income is taxable. For example a man and wife with two children 12 and 14 years old had a net income for 1922 of $2,700. Their exemptions and credits amount to $3,000. A single man whose net income was $1,800 supports in his home an aged mother. His exemption is $2,500 as the head of a family, plus a $400 credit for a dependent. In both cases returns must be filed, though the incomes are not taxable.

A Classified Ad Will Do It!

Eighteen hunters and 11 hounds ran down a coyote near Amity Wednesday. The animal had destroyed hundreds of sheep belonging to ranchers in the vicinity.

N.K. West & Co.
THE QUALITY STORE

Are You One of the Many—
Who Are Hard To Fit?

Properly fitted footwear has become an asset that every woman realizes is of great importance in her wardrobe.

Many women who are exceptionally hard to fit, find it to a great advantage to be fitted as early as possible when the new stocks arrive, and to these women we extend a special invitation to visit our Shoe Department now and see the new Spring styles that have been coming every few days.

Our famous "Armstrong" Shoe is well represented; also the two new lines, "Selby" and "Boyd Welsh." With three such fine lines of footwear, we are sure to be able to please even the most discriminating women.

All sizes now in Pumps and Oxfords: AAA to D widths.
$7.00, $8.00, $9.00 and $10.00

"Boyd Welsh"
"Armstrong"
"Selby"

Exclusive Agents "Cantilevers" for

As to the IMPORTANT ACCESSORIES For Spring

Let us say now before the new stocks are complete that our assortments of accessories will be more complete than ever—and will insure the well dressed woman of her correctness in these little necessities that are so important in completing her costume.

New bags, hosiery, gloves, neckwear, etc., will be soon on display here.

"La France" PURE SILK HOSE Full-Fashioned $2.50

Pure, dye, free from load, heavy twelve-strand silk, with reinforced lisle garter tops, toes and heels.

"La France" has been the standard of quality in this store for years and continues in its ever-increasing popularity for fit and service. In black and brown.

$2.50 Pair

"La Grande's Greatest Department Store"

W. H. Bohnenkamp Co.
Funeral Director

Our ability to serve you properly is assured by a thorough training in the Barnes School of Embalming in Chicago, many years of professional experience and the possession of the finest equipment in the northwest.

AMBULANCE SERVICE

Day Phone 264-W
Night Phone Main 59

The Original Food-Drink for All Ages. Quick Lunch at Home, Office & Fountains. Rich Milk, Malted Grain Extract in Powder & Tablet forms. Nourishing—No cooking.
Avoid Imitations and Substitutes

FRANK R. SUYDAM
General Repair Shop
Furniture Repaired and Refinished
Household Repairing of All Kinds
106 Fir St. Phone 513-J

—CUT THIS OUT—

For Reference

ATTRACTIONS COMING TO SHERRY'S

Feb. 1-2	Sherlock Holmes	John Barrymore
Feb. 3	No Defense	William Duncan
Feb. 4-5	To Have and To Hold	Betty Compson, Bert Lytel
Feb. 6-7	Man who Saw Tomorrow	Thomas Meighan
Feb. 8	Fate Between	Bert Lytell
Feb. 9-10	Forget Me Not	Bessie Love
Feb. 11-12	Impossible Mrs. Bellew	Gloria Swanson
Feb. 13-14	Strangers Banquet	Hobart Bosworth
Feb. 15-16	Blind Bargain	Lon Chaney
Feb. 17	Bring Him In	Earle Williams
Feb. 18-19	Young Rajah	Rudolph Valentino
Feb. 20-21	Kisses	Alice Lake
Feb. 22-23	Little Heroes of the Street	Wesly Barry
Feb. 24	Where Men Are Men	William Duncan
Feb. 25-26	Kick In	Betty Compson, Bert Lytell
Feb. 27-28	Yellow Men and Gold	Richard Dix

(Subject to Unavoidable Changes)

"Every Day in Every Way
Our Pictures Are Getting Better."

Week End Specials

PLAIN WHITE DISHES
Wenona Pattern

Plates, 4 and 5-in., ea.	10c
Plates, 6, 7, 8-inch, ea.	15c
Teacups, each	10c
Saucers, each	10c
Cream Pitchers, each	25c
Sugar Bowls, each	25c
Napples, 6 and 7-in., ea.	25c
Baker, 6 and 8-in. ea.	25c
Platters, 8 and 10-in., ea.	25c
Fruits, 4-in., each	10c
Fruits, 5-in., each	15c
Jugs, No. 42, each	25c
Pickle Trays, each	25c

NEW ENGLAND GRANITE WARE
15c Each
10-in. Pie Plates
Large Cups
1½ quart Milk Pan
2 quart Sauce Pan

Andrew's Variety Store

Thrift

The Highway of Thrift is the sure road to independence and success. The man of industry and thrift inspires confidence and he finds his banker anxious to help him because he demonstrates his inclination and ability to help himself.

Conserve some of your earnings each day by opening a savings account with this bank. It is a safe investment that will earn four per cent, compounded every six months. Many are taking advantage of the facilities of our savings department and the savings deposited with us have increased nearly one hundred per cent. in the last year.

We Solicit Your Account

La Grande National Bank
SOUND — RELIABLE — PROGRESSIVE