

Personal Mention

W. J. Hancock came down from Enterprise last evening on a short business trip and while here is registered at the Foley.

Mr. and Mrs. J. H. Kay of Pendleton, are in La Grande today on business and pleasure and are stopping at the Foley at the moment.

W. F. Eade is in La Grande today on business and while here is stopping at the Foley.

Mrs. A. K. Walker is in La Grande from Bend visiting friends and transacting business.

Al Kinney was among the Pendleton friends at the Savoy last evening.

P. E. Greenwood and M. R. Lewin of Pendleton, are registered at the Homing for a short time.

Mrs. Clem Marks, who makes her home at Joseph, is shopping in La Grande today.

Minna was represented among the guests at the Foley last evening by Jesse Smith.

Mrs. T. E. Farroy of Maxville, Oregon, passed through La Grande last evening on her way to Union, where she will spend a short time visiting.

Mrs. E. M. Hodwell of Portland, returned to her home after a short visit to Joseph.

Mrs. A. Mayfield of Union, returned to her home after a short visit in Elgin.

Patty Ferguson of Baker is a visitor in La Grande for a few days.

Mrs. H. Paucker of Enterprise, passed through La Grande last evening on her way to Eugene, where she will visit for several days.

Business Body Planned.

COTTAGE GROVE, Or.—Cottage Grove again is to have a live commercial organization. An enthusiastic meeting of representatives of the business interests of the city was held at which committees were named to perfect the organization. A second meeting will be held Thursday night to set upon the committee reports.

Membership will cost more than it has in previous commercial organizations. Otherwise, the organization probably will be much the same as that of the old commercial club which was merged into the chamber of commerce three years ago under the spell of the American city plan. The latter organization, set up the year after a valiant struggle and since then the city had no commercial organization.

T. C. Wheeler of the First National bank, presided at the initial meeting.

Candidacy Announced.

VALE, Or.—The formal opening gun of the campaign of Charles K. Crandall for district attorney for Malheur county was fired when the announcement of his candidacy for the republican nomination was made. Mr. Crandall was raised in Malheur county, having graduated from the Vale high school in 1914, after which he entered the University of Oregon at Eugene, where he received his collegiate degree and his law degree from the University of Oregon law school.

Mr. Crandall enlisted in the infantry during the war, later being commissioned in the field artillery, in which branch he served until his discharge at the close of hostilities. He is a member of the Julian Lowe post of the American Legion. He has been a member of the law firm of Crandall & Crandall, being associated with his father, C. M. Crandall, since his admission to practice. He also is the editor of the Vale Enterprise.

GRANGE PLANS FOR NEW HALL

Telocaset Grange Met Monday to Make Arrangements for Erecting New Home.

TELOCASET — (Special) — A special meeting was held at the Grange Monday to draw up plans for the new Grange hall. Work on the new building will be started as soon as the material can be put on the ground. The hall will be large enough and so planned as to be used as a community hall for all kinds of amusement.

Mrs. Trout and children, Theo and Tony, of La Grande, visited from here the first of the week. A picnic and card party was given by the Grange Saturday night in the Hyatt store building.

Iva Ward has been ill this week with a cold.

Saturday night was the date picked for a birthday party at the Huser home, the occasion being Miss Lillian Huser's birthday. A number of her young friends came for a surprise party.

Mrs. Gertrude Young is spending the week in Portland. Lang Worley is taking her place as operator during her absence.

Mr. Hendricks, of La Grande, was a Telocaset visitor for a few days last week.

Clarence Woodell, of La Grande, called on friends here last week before leaving for Seattle.

Frank Cain was called to La Grande Friday evening by the illness of his wife.

Herb and Ben Hill were Baker visitors Saturday.

The school children have just finished their mid-year examinations. Iva Ward was the only one taking any county subjects at this time.

English Mixtures Sold — (Special) — During a recent two-day sale of English mixtures \$26,000 was realized. The event of the sale was the proof by James Ward of "Mrs. Michel Angelo Taylor as Miranda" after Doppler, which brought \$7,250. A first state of "The Standard Bear" after Dionisio by Prince Rupert, the alleged inventor of mixtures, sold for \$325.

Income Tax Tips

No. 9. Payment for services other than in money is subject to the income tax. The fair market value for the thing taken in payment is income. For example, the value of merchandise or goods received for services is income.

Hacking Coughs

Can not be cured by a glass of water, but will disappear under the healing and soothing effect of CHAMBERLAIN'S COUGH REMEDY. Every user is a friend.

WEAVER'S

Tailors, Cleaners, Dyers & Pressers. PHONE MAIN 733. Depot Street.

received by a clerk in part payment for his services must be reported as income. The value of board and lodging constitutes taxable income to the taxpayer receiving it as compensation for services. The amount to be included is the amount he would pay in cash for similar accommodations.

Preliminary notes received in payment for services and not merely as security for such payment constitute income to the amount of their fair market value. Compensation paid an employee of a corporation in shares of stock is to be treated as if the corporation sold the stock for its market value and paid him in cash.

Where living quarters, food, clothing, etc., are furnished solely for the convenience of the employee of a logging or fishing camp, the value of such does not constitute taxable income to the employee. The rule applies to board and lodging furnished seamen.

The value of board and lodging furnished hospital employees is to be returned as income, unless the employee is subject to duty at any time during the 24 hours of a day, and therefore is required to accept quarters and meals at the hospital in addition to his regular compensation.

Pensions paid by a corporation or individual to retired employees for services rendered are taxable. Pensions paid by the Government to civil employees also are taxable. The revenue act exempts "amounts received as compensation, family allotment, and allowances under the provisions of the war risk insurance and vocational rehabilitation acts, or as pensions from the United States for service of the beneficiary or another in the military or naval forces of the United States in time of war."

Allowances whether paid by the Government, a corporation, or an individual, to one who performed no services—for example, to a widow in recognition of services rendered by her husband—are not taxable, but are regarded as gratuities or gifts.

A bonus paid by a State to its residents who served in the military or naval forces during the war with Germany is not taxable income to the recipient.

Allowances paid to a retired clergyman by the governing body of a church or religious denomination in recognition of services are taxable income.

Annuitants paid retired employees of the Federal Government, under the act of May 22, 1920, are subject to the tax to the extent that the aggregate exceeds the amount withheld from the compensation of the employee. An employee who leaves the civil service before becoming eligible to retirement and receives the amount of salary withheld, together with interest, should report only the amount of interest as income for the year in which received.

Benefits received from a labor union by a member while on strike are to be returned as income.

EXPERTS SEEK SAFETY PLANS

Underwriters Laboratories Constantly Study to Hold Down Destructive Fires.

NEW YORK (AP)—Fire prevention is the subject which perhaps more than any other interests the Underwriters' Laboratories, with work shops in Chicago, New York, and San Francisco, where tests to secure dependable data on all kinds of fire resisting materials constantly are being made. The recent experiments of the city of Berkeley, California, with a destructive fire drew attention to the need for fire resistant roofs.

By means of specially designed fireproof roofing materials were more than 100,000 square feet of roof area subjected to the same test as to fire and wind and they could stand in actual emergency and the tests showed that there need never be such a thing as a roof fire.

The laboratories operated for service under the auspices of the insurance companies, headed by the National Board of Fire Underwriters have had a busy year. Originally they consisted of two men working in one room. They now have three large plants and employ nearly 200 engineers.

Many facts of great importance have been brought out in the tests of fire doors, fire windows and shutters and building materials used in walls, floors and partitions. These are compiled in a bulletin.

flames at a temperature up to 1700 degrees for periods varying from 45 minutes to an hour, and in some cases even longer. Safes are heated to 1700 degrees for an hour. They are then heated to 1000 degrees for another hour, and when opened show no damage to their contents.

There has been a notable increase in the number and variety of electrical apparatus submitted to the laboratories, and the small percentage of electrical fires as compared with those from all other causes is said, according to the annual report of the association, to be largely due to Underwriters' Laboratories inspection and test.

In the automotive field the Laboratories' tests have included gas-turbine tanks, fuel feed systems, carburetors, valves, generators, starting motors, ignition systems, mufflers, exhaust hoses, etc. With the co-operation of the principal automobile manufacturers, research work is being carried on with a view to developing certain new standards of design and equipment.

The aim of the Laboratories is to establish a minimum standard of safe practice in the case of each device or material examined. The result of their investigations is public property.

Contentment: The knowledge as a new temperament. Well, if Wrigley can show Hiram how to win the gum-chewing element, it will be a walk-away. Apparently it wasn't a new constitution Mexico needed so much as a new temperament.

that none of your acquaintances is making a better showing.

Cutlery

See Our Window for Specials
Pocket Knives
Butcher Knives
Scissors


Skala Hdw. Company

Phon Main 33
Boesch Building

SUPPOSE

You try two-party service if you are dissatisfied with four.
On two-party service you hear no ring except your own and avoid much of the inconvenience of waiting for a busy line.
Although it costs the Company much more to furnish two-party than four-party service, yet the rate has been made only 25c higher so that the subscribers could avail themselves of this much more satisfactory service.

Home Independent Telephone Co.



Grande Ronde Hospital

A nonsectarian and ethical institution that does not advertise your sickness or broadcast your operations, but gives you service equal to any institution in the Northwest.

We employ only graduated nurses



Own a Home In 1924

There is nothing that cannot be done in 1924 by the man who is earnest enough, optimistic enough, and has vision and courage enough. That has a big sound, but why not begin now to plan, and build that new home this year. It's possible, you only think so, and a great deal easier right here than anywhere else on earth.

The Grande Ronde Lumber Co.

A Retail Builder's Store

SIX MEALS for 15c

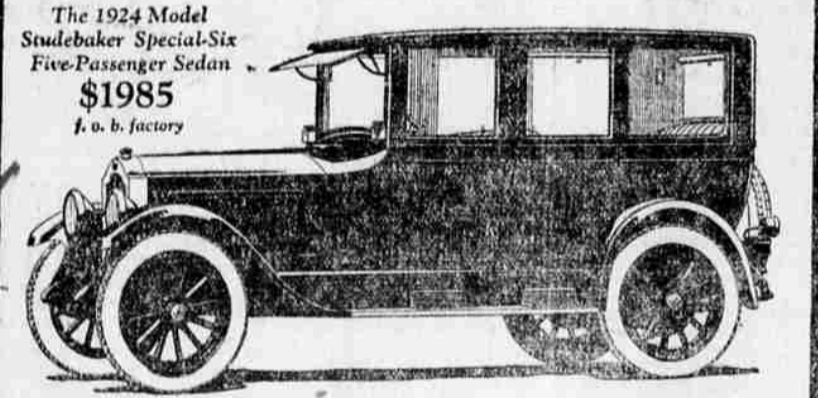
And compare its cost with other foods! A full meal in two Biscuits—a breakfast for six for 15c!

If you want to keep fit eat easily digested, full-nourishing food. That's—

SHREDDED WHEAT

Pattison Brothers Grocery

Phone Main 80



The 1924 Model Studebaker Special-Six Five-Passenger Sedan \$1985 f. o. b. factory

The reason for the remarkable value of the Special-Six can be summed up in the statement that it would be impossible to offer it at its present low price were it not built complete in Studebaker factories.

In performance, in appearance, in riding comfort, in economy of operation—from every angle from which you may judge motor car values, the Special-Six Sedan stands out strikingly as an unusual car at an unusually low price.


And when you are weighing motor car values in your mind—when you are comparing the Studebaker with any other car—just consider the simple, uncolored story of Studebaker's sales success, as shown by automobile license figures throughout the country, and ask yourself, "Why?"

STUDEBAKER

M. J. Goss

Corner Adams and Fir

THIS IS A STUDEBAKER YEAR



Benjamin Franklin

The American Apostle of National Thrift Week

Few people know that Franklin, famous as a scientist, a diplomat, a philosopher, was also a rich man. A penniless boy, he attained wealth by the practice of his preaching—Thrift!

The ten commandments of National Thrift Week will insure you prosperity and happiness.

1. Work and earn.
2. Have a bank account.
3. Make a budget.
4. Invest safely.
5. Make a will.
6. Own your home.
7. Carry Life Insurance.
8. Pay bills promptly.
9. Record Expenditures.
10. Share with others.

United States National Bank

MEMBER FEDERAL RESERVE SYSTEM