

\$2 FREE
With Each
\$5.00 PURCHASE
At The

MEN'S WEAR
1309 Adams Ave.
SALE

Storage Tank to Be Built.
The Dallas, Ore.—Construction of a plant here for the purpose of retreating gasoline and oil will be undertaken by the General Petroleum Products company at an expenditure of \$15,000, it was announced. Stan-

ford Anderson will be local manager, it was said. The construction involves the erection of a large storage tank and building a railroad siding.

Everything's got a moral if you can only find it.

Income Tax Facts

Beginning tomorrow the Evening Observer will print a daily article of income tax facts, prepared by experts whose knowledge is absolute and whose statements are reliable in every respect.

Preliminary to the articles this newspaper prints the following income tax facts in a nutshell.

WHO? Single persons who had net income of \$1,000 or more or gross income of \$5,000 or more; married couples who had net income of \$2,500 or more or gross income of \$5,000 or more must file returns.

WHEN? The filing period is from January 1 to March 15, 1925.

WHERE? Collector of Internal Revenue for the district in which the person lives or has his principal place of business.

HOW? Instructions on Form 1040A and Form 1040; also the law and regulations.

WHAT? Two per cent normal tax on the first \$4,000 of net income in excess of the personal exemptions and credits. Four per cent normal tax on the next \$4,000. Six per cent normal tax on the balance of net income. Surtax on net income in excess of \$19,000.

DAIRYMEN TO MEET JAN. 19

Consideration of a dairy legislative program and discussion of important dairy production and manufacturing problems are scheduled for consideration by the Oregon dairymen at a conference and general meeting at McMinnville January 19-21.

The conference will be held by members of the legislative committee of the state dairymen's association and buttermakers' association, the leading dairy groups and individuals of Oregon. It will be held on Monday preceding the general meeting Tuesday and Wednesday. The aim is to unite as far as possible the leaders in the various fields of dairying and related industries in support of a satisfactory legislative program for the legislature now in session.

Both conference and meeting are called by Chester L. Matlock, president of the Oregon Dairymen's association, to meet in the chamber of commerce rooms at McMinnville. An effort will be made to study every measure proposed and arrive at an understanding as to those that should be sponsored. Representatives of the following interests are among those invited: Milk dealers, feed dealers, ice cream, butter and cheese makers, breed associations, farm organizations, state and city milk officials, and state college extension service and experiment station.

The president's address will be given Tuesday forenoon. The banquet will be held Tuesday evening in the hotel Edgerton. Thirty-two years of dairying in Oregon and the future of dairying will be a feature by William "Eddie Bill" Schulmerich.

Handling the herds, making up the products, growing the dairy feed and cooperatively marketing are some of the vital phases of the work to be considered. Some aspects of the labor situation will be discussed by George A. Palmer of the state senate, Herbert Eggert of the farmers union, and W. J. Stack of the state labor federation.

FIND IT HERE

Copy for this column must be in by 9:00 a. m.

The Lotties Tax.
Prompt service. Day and night. Phone 246-3. Carl Hattick. Prop. 1-15-24

Seamstitching—5c
By Mrs. E. C. Tuckey. All work guaranteed. Mrs. E. C. Tuckey. 1308 Second. 1-12-24

Let's Eat at Clark's.
\$2.50 for \$5.00, \$11.50 for \$15.00. 1417 Adams. 1-14-24

Special Sale.
Unusual values in shades for small lamps and drop lights. See the window at the Richardson Art & Gift Shop. 1-12-24

When you need a real value in hot water bottles or combination fountain syringes that are really guaranteed to last two years or more, you will find just what you want at less money than such goods are generally sold for in any city in Oregon at Silverthorn-Wright's Family Drug Store. 1-7-24

Special price, \$5.00 per cord for 16-inch wood. Phone 237-W. 12-27-24

EVERYBODY WILL ENJOY THIS program by Metropolitan Grand Quartet, Friday, Jan. 16th, Presbyterian church. Tickets \$1. Eastern Oregon Music Co. Don't miss it! 1-14-25

A few fine ivory mirrors and hair brushes in single pieces or in sets at a discount of over 30% at Silverthorn - Wright's Family Drug Store. 1-7-24

Windshields and Side Glasses.
Have Richardson "The Art Man" fit your windshield and side glass. He carries a complete line of the finest Belgium plate in sizes to fit every make of car. Work quickly and correctly done at the right price at Richardson's Art & Gift Shop. 12-14-24

Hemstitching, pleating, button holes, etc. Norton's Kiddy Shop. 10-14-24

Gifts.
Now and beautiful things already this year for those birthday remembrances. Gifts for every occasion always new at the Richardson Art & Gift Shop. 1-12-24

Rent, sell and repair all makes sewing machines. Ask about free demonstrating course. White Sewing Machine Co. New Policy. Bldg. Phone 583 W. 22-12-27-24

Your prescriptions filled correctly, quickly and delivered to you without cost for delivery at Silverthorn-Wright's Family Drug Store. 1-7-24

If he advertises it, he knows it's good!

Notice of Final Account.
Notice is by this given, that the undersigned administrator of the estate of Marion McMurry, deceased, has filed her final account as such administratrix in the County Court of the State of Oregon for Union County, and that said court has set Friday, February 13th, 1925, at 10 A. M., at the County Court Room in La Grande, Union County, Oregon, as the time and place to hear objections to and for the settlement of said final account.

OLIVE D. McMURRY,
Administratrix
La Grande, Oregon
Jan. 11-21-25-Feb. 1-11

Notice of Bond Sale.
Notice is hereby given that sealed bids will be received by the undersigned until the hour of 7:30 P. M. the 21st day of January, 1925, and immediately thereafter publicly opened by the Commission of the City of La Grande, Oregon, at the Commission Room in the City Hall in said City for an issue of City of La Grande Improvement Bonds in the sum of \$72,169.75, same being in denominations of \$500 each, except one odd bond for \$169.75, said bonds bearing date January 7th, 1925, maturing ten years from date; optional, however, at the pleasure of the City at any semi-annual coupon date on and after one year from date, said bonds bearing interest at six per cent (6%) per annum, payable semi-annually, principal and interest payable at the office of the City Treasurer, said bonds being issued under the provisions of the so-called "Bancroft Bonding Act."

All bids must be accompanied by a certified check for \$2,658.10, and must be unconditional.

The approving legal opinion of Messrs. Tom, Winfree, Johnson and McMillen will be furnished the successful bidder.

The Commission reserves the right to reject any and all bids.

J. E. STRAIN,
City Recorder.
1-9-24

Notice of Final Settlement.
Notice is hereby given that the undersigned has filed in the County Court of the State of Oregon for Union County his final account in the matter of the estate of John S. Elliott, deceased, and that said court has set Thursday, the 15th day of January, 1925, at ten o'clock, A. M., at the courtrooms of said court house at La Grande, Oregon

The Nation's Outlet Of Reliable Quality Goods.

J.C. Penney Co.
A NATION-WIDE INSTITUTION - Incorporated
571 DEPARTMENT STORES
108 Depot St., La Grande, Ore.

Lowest Prices Here Consistent With Market Conditions.

We Do Not Hold "Sales"
But Give Savings the Year Round Which Cause Buyers to Quickly Take Away Our Goods

Pay a visit to our well stocked departments

FINE WHITE FABRICS
A Presentation of Important Savings

Sheer White Flaxons
30-inch Permanent Finish Flaxon... 23c Yd.
40-inch Fine Quality Flaxon... 27c Yd.
36-inch Permanent Finish Flaxon... 29c Yd.
36-inch White Checked Flaxon... 43c Yd.

Fine Quality Nainsooks
French Nainsook, 36-in... 29c Yd.
Fine English Nainsook, 36-in... 21c Yd.
Mercerized Silk Striped Nainsook in many desirable colors... 45c Yd.

Mercerized Batiste
36-in. White Sheer Batiste, a splendid value at 43c Yd.
40-in. Mercerized Fine Quality White Sheer Batiste... 47c Yd.



BERKLEY CAMBRICS
Fine Quality Material—36 in. wide, 27c Yard.

HONOR BLEACHED MUSLIN
Our Own Brand—36 in. wide, 17c Yard.

INDIA LINEN—Fine finish in a 36-inch width... 21c to 27c Yd.
40-INCH INDIA LINEN—A splendid value at only... 27c Yd.
ENGLISH BROADCLOTH, 36 inches in width, fine count... 38c Yd.

FINE LINGERIE CLOTHS—36 inches wide. Colors, Honeydew, Blue Orchid in fancy weaves and checks... 35c Yd.
SILK FINISHED NOVELTY CLOTH, Bird's-eye weaves—a variety of pleasing colors. 36 in. wide. 45c Yd.

Women's Muslin Underwear
In Pleasing Styles and Values

New shipments are arriving daily, completing our already well filled stocks.

LADIES' GOWNS
MUSLIN GOWNS with ribbon and embroidery trims... \$1.19

Fine quality CAMBRIC GOWNS, embroidery and ribbon trimmed \$1.69

COLORED CREPE GOWNS in a varied showing only \$1.49

BLISTER CREPE GOWNS in a variety of colors... \$1.69

FANCY STEP-INS
Pink, Orchid and Flesh colored Voile Step-ins very dainty... \$1.69

CAMBRIC STEP-INS, fancy lace and ribbon trimmed... 89c to \$1.19

Fancy Colored Bloomers
Fancy Striped Batiste Bloomers in White, Pink, Honeydew and Orchid colors. Remarkable values.
98c to \$1.19



Ramona Cloth
The Utility Fabric

Linen Finish

For children's clothes, fancy work, table cloths, napkins, scarfs, nurses' uniforms, etc., full shrunk.

33-inch width... 29c Yd.
36-inch width... 33c Yd.
44-inch width... 39c Yd.
54-inch width... 49c Yd.



Hal Bohnenkamp
Funeral Director

Fifth at Spring St. Main 42

THERE WAS

Another Election

This election was held by the Housewives of Union County who unanimously voted that

Federation Flour

IS THE BEST FLOUR EVER SOLD IN THE COUNTY

Every Up-to-Date Grocer Carries It.

La Grande Milling Co.

Dupree's Body Is Found.
MARSHFIELD, Ore.—The body of Andrew Dupree, drowned two weeks ago Sunday at the Arago Light-house and for which coast guardsmen had diligently searched, was found within a short distance of where the man was drowned.

Colds Fever Grippe
Go Stop them today

Stop them quickly—all their dangers and discomforts. End the fever and headache. Force the poisons out. Hills break colds in 24 hours. They tone the whole system. The prompt, reliable results have led millions to employ them. Don't rely on lesser helps, don't delay.

All drug stores. Price 30c

CASCARA QUININE
Get Red Box with portrait

Your Chance To Save

And a Few Suggestions

Secure a small tract of good land and improve it as you prefer. This will create a desirable and valuable property and investment for you.

Raise your own vegetables and fruits. Keep a few chickens and a cow or so. This will supply you with an abundance for living—at cost—and this means more for less.

We have the right tract for you, priced right, and on easy terms.

Wm. Miller & Co.
"See Our Sign"
Phone Main 1

London's Sensible Policy on Subways Eliminates Crowds

LONDON (AP)—The city of London, instead of talking about subways, builds them. For several years this has been going on, and in consequence there is seldom a rush. Except for an hour or two in the mornings and again at the end of the work day, the tube trains seldom have any strap-hangers. There are seats enough to go around.

And they are comfortable seats. Well-stuffed plush or leather-covered most of them. Only the very plain coaches have the plain straw seats so common in America. One can, and does, smoke in about half the cars without fouling the air badly. For there is seldom a close-packed crowd.

Fares for the short rides are cheaper than in New York, and for longer rides far cost less. Instead of a standard fare for any distance, the London tubes charge for the length of the ride. Three half-pence is the minimum, but this soon is to be reduced to a penny. The cost of ordinary runs usually averages a little less than a penny a mile. The omnibuses which ply the tubes, speed out in all directions, charging about the same.

During the present year the lines of two of the underground railways have been extended far into suburban territory. London, surrounded by either sea or river, and not caring to grow upward in the American apartment house manner, is spreading out in every direction with great rapidity.

The tubes are helping to create suburbs, already encouraged by steam roads, spread out in all directions or more London terminals. Some of the underground lines make a practice of buying outlying property, pushing their rails out to it, and then advertising it for sale to home seekers, who, of course, become habitual patrons of the electric trains.

But one is beginning to hear complaints that the suburbs, though helping to make are becoming too thick. Only recently it was proposed that a green belt of parks, forests, golf courses or other open spaces be established around the greater city, to preserve some of the amenities of the countryside within easy reach of Londoners.

Don't Delay

Take Newlin's 24-Hour Cough and Cold Cure—teaspoonful every hour until it acts as a laxative.

We Guarantee It.

Newlin Drug Co.

S.H.E.R.R.Y.'S
Last Showing Tonight

"Daughters of Pleasure"

Starring
MONTE BLUE and MARIE PREVOST

Comedy,
"BIG BUSINESS"

STARTS SUNDAY — "AMERICA"

POTATOES
THE LOWEST PRICED FOOD ON THE MARKET
YOUR LAST CHANCE TO BUY GOOD GEM POTATOES AT \$1.75

Our Present Undermarket Prices on Flour Represents An Unusual Saving—You Should Buy Now!

OUR SEAL 10-lb. sack	\$1.75	4 sacks	\$6.75
JERSEY CREAM	\$2.18	4 sacks	\$8.72
FEDERATION FLOUR	\$2.28	4 sacks	\$9.12
WHITE SPRAY FLOUR	\$2.15	4 sacks	\$8.60
OLYMPIC FLOUR	\$2.28	4 sacks	\$9.12
Golden Marshmallow Syrup, 5-lb. tin	\$1.00	10-lb. tin	\$1.75
Maple Leaf Cane & Maple Syrup, 2 1/2-lb. tin	50c	5-lb. tin	85c

WHERE THE THRIFTY THROG

HOOVERIZED GROCERY
Phone Main 49
2 Deliveries

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Notice of Bankruptcy Sale.
Notice is hereby given that on the 22nd day of January, 1925, at 10 o'clock A. M. at La Grande, Oregon, the undersigned Trustee in Bankruptcy of the Estate of Geo. F. Harkisgen, bankrupt, will offer for sale in the highest bidder for cash, and at that time and place receive sealed bids for all real property of the estate and described as follows, to-wit:

Lot 7, 8, 9, North part of Lot 13, Lots 11, 12, 13, 14, Block 2

FRESH PORK SHOULDERS, lb. 15c
BACK BONE, 3 lbs. 25c
SHOULDER RIBS, lb. 5c

Grande Ronde Meat Co.
CITY, ECONOMY and HOOVER MARKETS