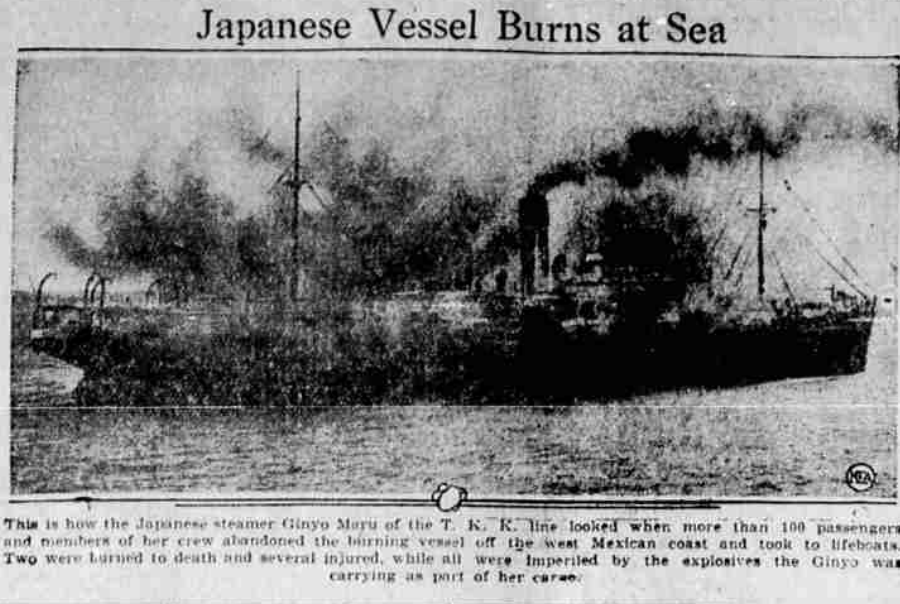


3 DRESS SHIRTS  
\$5.00  
2 MORE FREE

**MEN'S WEAR**  
1309 Adams Ave.  
GRANT BEAN, Mgr.



This is how the Japanese steamer Ginyo Maru of the T. K. K. line looked when more than 100 passengers and members of her crew abandoned the burning vessel off the west Mexican coast and took to lifeboats. Two were burned to death and several injured, while all were imperiled by the explosives the Ginyo was carrying as part of her cargo.

**FIND IT HERE**

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

A special price of some elegant boxes of choice candy at Silverthorn-Wright's Family Drug Store. 1-29-tf

Special price, \$8.00 per cord for 16-inch wood. Phone 287-W. / 12-27-tf

Astrologer.  
Mrs. F. A. Batmas, Jefferson Ave., corner Willow. Phone 248-J. 1-15-12tf

Henstitching, pleating, button holes, etc. Norton's Kiddy Shop. 10-14-tf

Violet Cream for your hands and face—for roughness of the skin—for chapped lips and face. Only one a bottle. Sold only at Silverthorn-Wright's Family Drug Store. 1-29-tf

Plumbing and Steamfitting. Contractor. Phone 248-J. 1-15-14mp

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

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

**J.C. Penney Co.**  
A NATION-WIDE INSTITUTION - Incorporated  
571 DEPARTMENT STORES  
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**YOUTHS' LONG PANT**  
**Stylish Sport Suits**  
PRICE DREMARKABLY LOW

An advanced showing of stylish models in youths' Sport Suits. The result of an enormous purchase through our Eastern buyers for 571 J. C. Penney Co. Stores.

**SPLENDID VALUES AT THESE LOW PRICES**  
**\$15.50 AND \$16.90**

Featured in fine cassimeres and unfinished worsteds in a variety of colorings—Powder Blues and Tans in faint checks and overplaid.

**Plain and Belted Backs**  
Are shown to suit your individual taste. Skilled Tailoring is in evidence throughout these suits, which will stand the closest inspection. SEE OUR WINDOW DISPLAY

**Radio**

Friday, silent night for CHSC, CKAC, KPRC, KJNB, KJL, KJPO, WAAW, WBBF, WCDJ, WEOA, WHEI, WKQA, WKHF, WLLD, WQAL, WOL, WRV.

CKAC, Montreal, Can. (Central, 437), 1:15 p. m., Windsor hotel trio; 4:20, dance program.

CNBE, Edmonton, Can. (Mountain, 453), 7:20-8:30 p. m., children's hour; 9:20-10:20, BIE's Hawaiian orchestra.

WEMC, Heron Springs, Mich. (Central, 285), 9:30-10 p. m., Radio Lighthouse singers; Martha Hutchinson, director; 9:20-9:25, Ruth Nelson, violinist; 9:25-9:45, talk, W. C. Hankins; 9:45-9:55, Ralph Wadler, Everett DeLong, saxophone solo; 9:55-10:20, studio chapel services.

WIPAA, Dallas, Texas. (Central, 473-3), 12:30-1 p. m., address, Dr. Robert Stewart Hyer; 4:20-5, woman's hour, Mrs. Heave M. Tribble; 8:20-9:20, Wilmer male quartet.

KPAE, Pullman, Wash. (Pacific, 339), 7:20-9 p. m., Hawaiian songs and music; Hawaiian guitars and ukuleles; Hawaiian vocalists; Washington 4-H clubs at Chicago, Elmina White; "Essentials of Successful Farm Management," George Beveridge; book reviews, Alice I.

**Income Tax Facts**  
No. 7

In order that they may take full advantage of the exemption provided by the revenue act of 1924, taxpayers are reminded that a single person if he or she is the head of a family is allowed the same exemption as a married person—2,500. Under the preceding act this \$2,500 exemption was allowed only when the net income was \$5,000 or less. If in excess of \$5000 the exemption was \$2,000.

A head of a family is defined by the latest income tax regulations as a person who actually supports and maintains in one household one or more individuals who are closely connected with him by blood, relationship, relationship by marriage, or by adoption, and whose right to exercise family control and provide for these dependent individuals is based upon some moral or legal obligation.

More support of relatives does not entitle a taxpayer to a status as the head of a family. The dependent must be a member of the taxpayer's household. In addition to the personal exemption of \$2,500 a head of a family is allowed a credit of \$400 for each person dependent upon him or her for chief support if such person is under 18 years of age or incapable of self support because mentally or physically defective. Such dependent need not be a relative, nor need he be a member of the taxpayer's household.

Following are examples of the exemption and credits allowed a head of a family: A son supports his one household an aged mother and two sisters both under 18 years of age. The son's net income for 1924 was \$4,000. He is allowed an exemption of \$2,500 as the head of a family, plus a credit of \$400 for each of the three dependents a total of \$2,700. A son living in New York supports an aged father living in Baltimore. The son's income was \$3,000. If single, he is allowed only an exemption of \$1,000 and a credit of \$400 for his dependent father, the latter not being a member of the son's household.

A widow with one dependent child had a net income for 1924 of \$3,000. He is entitled to the exemption of \$2,500 as the head of a family, plus the \$400 credit for a dependent.

**COVE ORATORS PLAN CONTEST**

COVE (Special) — The student oratorical contest will be held Tuesday evening, January 27. Those participating are: Dorothy Mills, Truett Clayton, Jean Welmer, Mangle Childers, Gladys Darron and Thelma Anderson.

A Parent-Teacher meeting was called for last Saturday but owing to the small number in attendance another meeting was called for the next Friday.

Friday evening the local basketball team, both boys and girls, will play at North Powder.

The Archdeacon and Mrs. Goldie have returned from a two weeks visit at Townsend and Seattle, where they were for the archdeacon's health.

The boys' camp coolers club, with Mrs. H. G. Blank as leader, have elected Harold Blank as president and Neddie Marten, vice president. Donald Smith has been chosen secretary.

There are still a few cases of chicken pox at Cove.

Mrs. Eva Millman has gone to Astoria to spend a few months with her daughter, Mrs. Bernard Orton.

Mr. and Mrs. Arch Conley of La Grande spent a few days last week in Cove the guests of Mr. and Mrs. J. Conley.

Mrs. A. R. McClain and sons Leo and Theodore and Walter and Charles Barron were guests at the home of Mr. and Mrs. S. Melom recently.

Merrill Conley, a student at Whitman college, who was home for a few days on account of illness has returned to Walla Walla.

The E. V. P. enjoyed a party at the home of Mr. and Mrs. Melvin Love recently.

Mr. and Mrs. L. E. Carter were La Grande visitors a few days last week.

**Easy Way to Break Severest Cough**

No matter how long you have had a persistent, weakening cough—no matter how many remedies you have tried without success—your cough usually get relief instantly and often cure the entire coughing attack in 24 hours, by a very simple method. The method is based on a remarkable prescription known as Dr. King's New Discovery for Coughs. You simply take one teaspoonful and hold it in your throat for 15 or 20 seconds before swallowing it, without following with water. This prescription has a double action, that not only soothes and removes the phlegm and congestion which are the direct cause of the coughing, but the prompt relief seems almost magical, and the cure is better for coughs, chest colds, bronchitis, influenza, whooping cough, and almost every kind of throat irritation. Economical, too, as the dose is only one teaspoonful. On sale at all good druggists. Ask for

**COVE ORATORS PLAN CONTEST**

CKAC, Madhattan, Kan. (Central, 341), 12:30 p. m., reading; "Caring for Early Lambs," C. G. Edling; Radio question box; "T. H. Catlin," J. W. Lamb; 7:20, opening exercises; 7:30, preparation of speech, Howard T. Hill; 7:40, readings and stories, Howard T. Hill.

CKWB, Portland, Ore. (Pacific, 492), 12:30 p. m., concert; 5, children's program, Aunt Nell; 8, lecture, University of Oregon Extension division; 10:30, Hubb OWLS.

KHLE, Los Angeles, Calif. (Pacific, 395), 12:30-1:30 p. m., proceedings of Rotary club luncheon; 7:30-7:35, program, Pacific States Electric company; 8, studio musical program and speaker; 8:55-9, concert orchestra, Hotel St. Francis; 9:20-9:45, Girls' high hour, Kathie Wood Schneider; 9, lecture, Richard J. Davis.

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**DR. KING'S NEW DISCOVERY FOR COUGHS**

**FOR SALE**

Two 10-Acre Tracts, close to \$2,000.00 and \$1,500.00. Secured to Atlanta.

**EARL ZUNDEL**

**Tea**

sealed HOT in vacuum Schilling Tea

**Latvian Law Restricts Sale of Alcoholic Drinks**

BIGA, (AP)—The Latvian parliament has passed a law forbidding the sale of alcoholic drinks at educational institutions, at theaters, exhibitions, fairs, in provision shops, on board vessels in inland waters, on railway trains and in railway stations.

Furthermore, the sale of alcoholic drinks is forbidden on Sundays and holidays in the extensive shops where they may be obtained on week days.

successful bidder.

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

J. E. STEARNS,  
City Recorder.

**Have You Property For Sale?**

Are you going to offer your property for sale this spring? We are pleased to offer you our best services to the selling of city property and acreages. Property if salable, priced right and on reasonable terms, should sell in 60 days or less. Phone or see us.

**Colds Broken in a day**

Hill's act quickly—stop colds in 24 hours. Fever and headache disappear. Grippe is conquered in 3 days. Every winter it saves millions of dollars in suffering. Don't take chances, don't delay an hour. Get the best help science knows.

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**Hal Bohnenkamp**  
Funeral Director

Fifth at Spring St. Main 42

**COYOTE COEDS VICTORS**

ONTARIO, Ore.—The College of Idaho girls' basketball squad came from the rear in the last few minutes of play and defeated Ontario high school 15 to 15, here Wednesday night. The game was of high caliber throughout, both teams scoring 15 points each. Ontario took the lead from the start and held it until near the end, when the visitors spurred.

**La Grande Warehouse & Storage Co.**  
Jefferson and Henlock Sts. Phone Main 792 ERICKSON & DURLAND

**Try Our Grain Fed Baby Beef**  
COSTS NO MORE AND QUALITY BEST.

**Grande Ronde Meat Co.**  
CITY, ECONOMY and HOOVER MARKETS

**S·H·E·R·R·Y'S**  
TODAY AND TOMORROW

A HOBART HENLEY Production

**"SINNERS IN SILK"**

The most delightful picture of the season, with a brilliant cast including

ADOLPHE MENJOU, ELEANOR BOARDMAN  
CONRAD NAGEL, EDWARD CONNELLY

Comedy.  
ALL NIGHT LONG

**Acts Different**

TASTES DIFFERENT  
IS DIFFERENT!

Newlin's 24-Hour Cough And Cold Remedy  
Absolutely Guaranteed.

**Newlin Drug Co.**

Texas will have a woman secretary of state as well as a governor. Mrs. S. W. Meadors of Plainview, Mrs. Meadors was one of Governor "Ma" Ferguson's first appointees.

**Fresh Creamery Butter, 2 lb. 85c**

UTAH TOMATOES, No. 21qs 15c; 3 for 42c  
FAIRFIELD SUGAR PEAS, No. 2s 15c; 3 for 42c  
ILLINOIS SUGAR CORN, No. 2s 15c; 3 for 42c  
COTTAGE GROVE BEANS, 2 for 35c  
A. & L. STRING BEANS, 2 for 45c  
TRU VALUE CATSUP, No. 10 tin 39c  
PO RU KO FANCY PORTO RICO GRAPEFRUIT 29c  
GOLD MEDAL MAYONNAISE 29c

WHERE THE THRIFTY THROG

**HOOVERIZED GROCERY**  
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