

Radio

SUNDAY, JANUARY 25
Sunday, silent night for: CKAC, KFAE, KFKU, KFKK, KOB, KRAE, PWN, WAHG, WRAY, WBBE, WBBG, WCAE, WCX, WDAF, WDAH, WDBY, WEDD, WERI, WGST, WHAS, WHAZ, WHO, WIP, WKAG, WBLB, WMC, WNL, WOI, WYAT.

KFAE, Catalina, Cal. (Mountain, 430), 7:30 p. m., church services.
KFDM, Beaumont, Texas (Central, 315.5), 9 p. m., sacred concert.

KFL, Los Angeles, Calif. (Pacific, 469), 10-10:45 a. m., L. A. Federation of Church Musicians; 4-5 p. m., vesper program; Margaret Fern Melrose, soprano; Football Four; 6:45-7, musical appreciation talk; 7-8, stage acts, specialties and orchestra of Metropolitan theater; 8-9, one-act play, instrumental trio; 9-10, Examiner, Cinderella ballroom orchestra; 10-11, Packard Six dance orchestra.

KGN, Shonandah, Iowa (Central, 266), 3 p. m., religious services; Afton, Iowa, C. E. Hand, director; 6:30, regular Southshore church services.
KJSG, Los Angeles, Calif. (Pacific, 275), 10:30-12:30 p. m., complete morning service of Angelus temple with sermon broadcast from pulpit; Almeta Sempie McPherson, pastor; Esther Fricke Green, organist; 2:30-4:30 p. m., afternoon musical program and service; Temple choir; 7-9:45, complete evening service with special musical hour; "Symphony of the Silver Band," with sermon; Almeta Sempie McPherson; 10-11, organ recital; Esther Fricke Green.

KGO, Oakland, Calif. (Pacific, 312), 11 a. m., service, First Congregational church, Rev. James L. Gordon, pastor; 2:30 p. m., KGO Little Symphony orchestra concert; Carl Rhodemann, conductor; 7:30, service, First Congregational church.
KGW, Portland, Ore. (Pacific, 492), 10:30 a. m., service, First Presbyterian church, Dr. Harold Leonard Bowman, pastor; 3 p. m., municipal concert; 6, church services, Portland Council of Churches; 7, dinner concert, Colburn concert orchestra.

KHJ, Los Angeles, Calif. (Pacific, 395), 10 a. m., sermon, Dr. H. C. Colburn, pastor Plymouth Congregational church; 10:30-12:30 p. m., organ recital and complete service of First Methodist Episcopal church, Dr. E. W. Hanna, pastor; Arthur Blakely, organist; 6:30-7, Art Hickman's Billmore hotel concert orchestra, Edward Fitzpatrick, director; 7-7:50, organ recital, Arthur Blakely, organist; 8-10, program, Newbury Electric corporation, arranged by J. Howard Johnson.
KJL, Los Angeles, Calif. (Pacific, 252), 10:45-12:30 p. m., regular morning service, Church of the Open Door, sermon, Dr. William Evans; Alfred M. Butler, organist; 6:45-8, vesper services, vocal and instrumental numbers with short scriptural talk; 7:45-9:30, evening service of the Church of the Open Door, musical program arranged by G. M. Hooks, Alfred M. Butler, organist.

KKN, Hollywood, Calif. (Pacific, 467), 4 p. m., Salvation Army band; address, Mrs. Evangeline Booth, president of Salvation Army; 7-7:45, program, International Bible Students' association; 8-9, Ambassador hotel concert orchestra, Josef Rosenfeld, director; 9-11, program, El Encanto Apartment.
KOA, Denver, Colo. (Mountain, 322.4), 11 a. m., service, First Congregational church, Rev. Robert Hopkins, pastor; 7:50 p. m., First Church of Christ Scientist.
KPO, San Francisco, Calif. (Pacific, 423), 11-2 p. m., church services, Rev. Samuel Blackberry, soloist, George Carson, baritone; Theodore J. Irwin, organist; 8:30-10, concert, Rudy Selger's Fairmont hotel orchestra.

KYV, Chicago, Ill. (Central, 135.4), 11 a. m., Central church service, Dr. P. F. Rhonson, pastor.
KFAE, Pullman, Wash. (Pacific, 230), 7:30-9 p. m., Alpha Gamma program; vocal solos, Frances Lockwood; Romalia C. Koch, pianist; vocal solos, Agnes Diltz; Beth Robertson, reader; Marguerite Miller, vocalist; ensemble numbers; Edna McKee, vocalist; group songs; talk, Dean A. A. Cleveland; "Opportunities in Civil Engineering," O. L. Waller; "First Egg Laying Contest," R. N. Miller.

KFAU, Boise, Idaho (Mountain, 275), 8 p. m., program, Evening Capital News.
KFL, Los Angeles, Calif. (Pacific, 469), 5-6:30 p. m., Evening Herald, table talk and news; 6:30-6, Examiner's musical half hour; 8-9, Evening Herald, dance music; 9-10, program, Walter M. Murphy Motors company; 10-11, Examiner, Ray West and his orchestra.

KFKL, Lawrence, Kans. (Central, 275), 8:30 p. m., piano tuning-in number; 7, music, University string quartet, Prof. Waldemar Gotth, Prof. Karl Andriak, Conrad McGraw, Dean D. M. Swarthout; 7:15, basketball coaching, "Individual Defense," Dr. P. C. Allen; 7:30, debating, "Refutation," Prof. A. B. Gilkinson; 7:45, elementary Spanish, Lesson IV.
KFKX, Hastings, Neb. (Central, 288.5), 9:30 p. m., special Scotch program, male quartet; French horn, mouth harp, ukulele guitar, trio.
KFN, Shonandah, Iowa (Central, 264), 6:30 p. m., concert, Shonandah, Iowa, A. W. Anderson, director.
KFOA, Seattle, Wash. (Pacific, 453), 4-5:15 p. m., studio concert; 6-6:45, Sherman 4732 & Co. program; 7:45-8:15, Seattle Times.
KGO, Oakland, Calif. (Pacific, 312), 11:30-1 p. m., luncheon concert, Pacific States Electric company; 3 studio musical program; 4-5:30, Henry Halstead's dance or-

Observer Crossword Puzzle

Observer Crossword Puzzle grid with letters A, B, C, D and numbers 1-6 indicating starting points for words.

Give your dictionaries a rest for a day. Try this variation from crossword puzzles. Here are word square puzzles, in which the same words read horizontally and vertically. That is, 1 horizontal is the same as 1 vertical, 2 horizontal as 2 vertical, and so on. This is repeated in the rest of the four word squares. Try the easiest one, A, then go on to B, then C and finally D. The answers will be published tomorrow.

- WORD SQUARE A: 1. Place of residence, 2. Sign of forthcoming event, 3. Repair, 4. Finisher.
WORD SQUARE B: 1. Run, 2. Indian coin, 3. Think (colloq.), 4. Highest male voice, 5. Southwestern.
WORD SQUARE C: 1. Selected, 2. Refuse, 3. Open, 4. Act as servant, 5. Go into.
WORD SQUARE D: 1. Flavoring material, 2. Procession, 3. Bitingly sarcastic, 4. The knot, 5. Prepared for publication, 6. Withdraw from fellowship.

Ambassador Hotel, KOA, Denver, Colo. (Mountain, 322.4), 8 p. m., Scottish program, in honor of Robert Burns.

SUSPENSIONS TO FOLLOW FIGHTS WITH M. WALKER

NEW YORK (AP)—The penalty for boxing Mickey Walker, world's champion welterweight, who is in disfavor with the New York athletic commission, will be six months' suspension in this state, the commission determined Wednesday. This measure will go into effect immediately and will be retroactive.

Under the ruling, Bobby Barrett of Philadelphia and Jack Malone of St. Paul, who have been under the ban in this state for engaging in a match with Walker, will be re-instated, together with their managers, and Lew Tendler of Philadelphia and Jack Zivic of Pittsburgh will be placed under the ban.

Leo Flynn, manager of Dave Montrose of Omaha, asked the commission to accept a challenge in behalf of his man to meet Frankie Gozzo, American flyweight champion, in a title match. The commission reserved decision until next week.

The hardest time for a man to get up in the world is every morning.

Income Tax Facts

No. 2. The revenue act of 1924 provides for certain specified deductions from gross income in determining net income, among which are business expenses, interest on indebtedness, taxes, losses, bad debts, depreciation, depletion and contributions and gifts. Each will be treated separately.

Deductions for business expenses form the largest claim in the returns of many taxpayers. All the ordinary and necessary expenses of a trade or business or profession paid or incurred during the year for which the return is made are allowable deductions.

A taxpayer in trade or business may claim as deductions from gross income a reasonable allowance for salaries, paid employees, amounts for insurance against fire or other business losses, rent paid for store or warehouse, the cost of fuel, light, water, telephone, stationery, etc., used in his place of business, driveway and freight bills and the cost of operation and repair of delivery wagons and trucks. A professional man may claim as deductions the cost of supplies used in his practice, expenses paid in the operation and repair of an automobile used for professional calls, dues to professional societies, subscriptions to professional journals, office rent, the cost of fuel, light, heat and water used in such an office and the hire of assistants.

The farmer who operates a farm for profit may deduct all amounts paid in the production and harvesting of his crops, including labor, cost of seed and fertilizer used, cost of minor repairs to farm buildings (but not the dwelling) and cost of small tools used up in the course of a year or two.

Deductions for business expenses must have certain qualities to be allowed. They must relate to a business, trade, profession or vocation in which a taxpayer has invested time and money for the purpose of a livelihood or profit. A taxpayer may conduct more than one business and claim a deduction for the business expenses of each provided he devotes sufficient time and attention to each.

Hall's Catarrh Medicine is a Combined Treatment, both local and internal, and has been successful in the treatment of Catarrh for over forty years. Sold by all druggists. F. J. CHENEY & CO., Toledo, Ohio.

ELECTRIC
Curling Irons...\$2.00 up
Flat Irons .....\$4.00 up
Percolators .....\$7.00 up
Toasters .....\$6.50 up
Waffle Irons...\$10.00 up
Grills .....\$9.85 up
Hot Plates .....\$4.65 up
Boudoir Lamps...\$2.00 up
Flash Lights .....50c up
Electric Ranges...\$10.00
Electric Engines...\$12.00

Gifts
For Every Occasion
Always New
At
Richardson's Art & Gift Shop
La Grande's House of Art.
Pictures, Frames, China and Glassware.
La Grande Electric Co.

BAKED ENAMEL
DODGE BROTHERS
MOTOR CARS

Kathleen Campbell
Soprano
PIANO AND VOCAL INSTRUCTOR
Coach Accompanist
Studio Eastern Oregon Music Co.
Telephone Main 119—Residence Foley Hotel, Main 773
Soloist and Director St. Peter's Episcopal Choir.

IT'S TIME
To Take a Good
Spring Tonic
We have what you need—a reliable remedy to take after the winter months.
Prescott Drug Company
The New Drug Store
Telephone Main 53
Cor Fir & Jeff.

Servicing Batteries
We Specialize in
Battery Recharging, Repairs and prolonging the service your battery was intended to give regardless of the size or make. Our prices and service meet satisfaction.
8-HOUR RECHARGE SERVICE EXIDE Distributor
FRED T. BURGESS
MAIN 125 1308 Jefferson Ave.

Heacock
Nothing but Radios
I have now located my Radio Shop in La Grande where I now make the Heacock Radio Phones.
I have a full line of Accessories, Tubes and Batteries, and can supply your Radio needs promptly.
Now in Stock
HEACOCK RADIO PHONES
ATWATER-KENT RADIO PHONES
FADA NEUTRODYNES
CROSSLEY RADIO PHONES
TUBES - BATTERIES
HORNS
All Makes
RECTIFIERS
The ones that do not interfere with your neighbor's Radio.
Best Super-Hydrodynes made to order.
Buy your Radio here — We guarantee Results.
No charge for installing properly.
Heacock Radio Service
Depot St., First Door Back of Elks' Bldg.

We Offer
Many choice building lots, located in all parts of the city.
Prices and terms right.
La Grande Investment Company
BONDED REALTORS
Reliable Agents for Reliable Insurance Companies.
1201 Adams Ave. Main 753

DO YOU SUFFER FROM SORE, TENDER OR BLEEDING GUMS?
We have a Remedy for this condition that is guaranteed.
50c BOTTLE
Moon Drug Co.
Everything for the Sick Room
PHONE MAIN 68

NEW
CHEVROLET
Now on Display
New
New
New
New
value—new quality—a new line of Chevrolet models even better than ever before. Chevrolet has become the world's largest producer of automobiles with modern, 3-speed transmission by making quality cars to sell at low cost. Now this Chevrolet quality has been greatly increased.
chassis—with larger, stronger frame; new semi-elliptic, chrome vanadium steel springs; stronger axles, rear axle of the finest construction—banjo type housing with greatly strengthened gears; improved, fully enclosed dry-plate disc clutch requiring no lubrication; extra heavy brake bands; and many improvements on the powerful Chevrolet motor.
bodies—of even greater beauty and comfort. All models have new radiator of more beautiful design, made of non-rusting airplane metal. All closed models have new and exceptionally beautiful Fisher bodies with the new VV closed-body one-piece windshield and automatic windshield wiper. Balloon tires on all closed models and disc wheels on the Sedan and Coupe.
finish—all models are now finished in Duco—the new finish that retains its color and lustre almost indefinitely and withstands the severest usage. These are but a few of the quality features of the new Chevrolet—quality features that you would expect to find only on cars of much higher price.
Blue Mountain Garage

TIMKEN
BOLLER BEARINGS
Get genuine Timken Bearings by buying at the sign of the Authorized Distributor; where the master copy of the Timken Service Catalog is available; where genuine Timken Bearings are sold in the original and Black Timken cartons.
Leighton's Welding & Machine Works