

La Grande Evening Observer

INDEPENDENT NEWSPAPER

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THE WOLF ALSO shall dwell with the lamb, and the leopard with the kid; and the calf and the young lion and faling together; and a little child shall lead them.—Isaiah 11:6.

Oratory Unleashed

State House, Salem. (By Mail).—The first flash of oratory occurred when Senator William Banks finally forced his bill forward in the senate giving all who hold license in cities a right of appeal to the circuit court when a city administration revokes a license.

The old war horses of the senate were itching for some little thing as an excuse to uncork their vocal utterances and try out their wind-jamming machines and the Banks' bill proved the vehicle for the stunt. To add to the interest of the occasion a fine bunch of high school pupils from Buckman school spent the day as guests of the senate to learn the workings of that body.

Senator Joseph attacked the Banks' bill on moral grounds which gave him a chance to paint a picture of Portland in the days of restricted districts when the old "Paris" house was in its prime. He linked his story up with a country minister who came to the city knowing nothing of the iniquity of the town. Joseph showed the preacher the town, and while it was not the best kind of oratory for those young minds to absorb, it did give George a chance to soar into realms never before explored.

He was followed by the Honorable Sam Garland of Lebanon. Now, Senator Sam has a brand of oratory of his own. He has no imitators, for it can't be done. He also took up the moral side of permitting a man to run a rooming house under license and pleaded for the good of the community that every city administration should continue in the right to dissolve the license at will and crush out any business it saw fit.

Judge Butler of The Dalles argued the justice of the measure and the judge unlimbered quite a bit, sah. He is a rainbow painter and always has his brushes ready. He paints well, exceedingly well, and when he had finished he had broken down the argument of Joseph and Garland to quite an extent.

Senator Klepper of Portland took a hand in the skirmish and Banks closed the debate after the previous question had been called for in order to close out the long speeches for the afternoon. Banks argued his point well, explained that the bill was not like it had been painted, but carried an element of justice which has always been given to every person until municipalities in Oregon had under the home-rule amendment usurped rights heretofore existing.

The vote showed 21 to 9 in favor of the Banks bill and everyone then settled down to loving each other again. The pupils who had enjoyed the various kinds of Patrick Henry oratory went home feeling that Oregon still possesses quite an array of statesmen and in their bright young minds no doubt most of them looked forward to the day when they too could take a hand in state affairs.

Jones As A Reformer

Residents of the District of Columbia have no ballot with which to defend themselves, so Senator Wesley L. Jones of Washington state, has taken advantage of the situation to present a bill in congress providing for the bluest sort of Sunday blue laws for the seat of the national government. Senator Jones is determined that District of Columbians shall neither work nor play on the Sabbath for his pet bill embraces both business and entertainment.

The population of the District of Columbia consists of private citizens, government employes and public officials. Against which group is the Jones bill aimed? Does Senator Jones propose to encroach upon the personal liberties of the private citizenry of the district without giving them a voice in the matter? Does he present the bill to discipline government employes at the capital, perhaps? Or would he imply that the president and the members of the cabinet and of congress are in need of Sunday restrictions? His purpose must rest between the latter two because, being a United States senator, he must believe in representation

in government and in the inalienable right of American citizens to govern themselves. If he does believe in forcing Sunday blue laws on the district he is not alone for the devout from far and near are said to have endorsed the bill. One of the reasons why the Jones bill will probably never become a law is that it was presented only as a feeler for contemplated bills to impose Sunday blue laws on the army and navy and the insular possessions. Another reason is that in the few states having such restrictions the laws are threatened with repeal and seldom enforced. A third and very good reason is that the taxpayers in Maine and Montana don't relish the thought of maintaining a great federal enforcement organization for the jailing of Sunday golfers, motorists and soda fountain addicts in the D. of C.

All that the average American citizen asks for today in the way of restrictions on the Sabbath is that he be not annoyed by others if he chooses to worship or take a siesta and that he be not interfered with if he chooses to spend Sunday on the golf links, in the automobile or in some other form of pastime. Sunday is still the day of rest, but the popular definition of "rest" is radically changed from that of fifty years ago. Few will work on the Sabbath but many will play in spite of sanctimonious reformers and Senator Jones.



OFFICE CAT
By Junius
A definition for a pessimist would be a person who puts a rubber mat under a cuspidor.

A Man.
A Steps.
A Pretty Miss.
A man with Strong Arms.
An Upturned Face.
A Fatal Kiss.
Another Good Man Gone Wrong.
Little Joan (dreams): "Don't you wish you were a bird, Jimmy, and could fly away up in the sky?"
Jim (sincerely): "No, I'd rather be an elephant and squirt water through my nose."

Some people are always prominent at fires and funerals.
A stitch in time may save many from going blind.
Prosperity is something that we all expect the following year.
After the divorce you never hear 'em arguing over the custody of the "God Bless Our Home" signs.
Poems of Passion.
Aiy Jail, Jail; mail, kale; bail; jail.
People who would spend their life in the pursuit of happiness should get jobs as toll collectors.
"Where are you going with that goat, little boy?"
"Down to the lake. Come on if you want to see some fun. This goat just ate a crate of sponges, and I'm going to let him drink."

Pretty Smooth
Maiden Lady (to druggist): "Is your cold cream good for wrinkles?"
Druggist: "Madam, it would take the wrinkles out of corrugated iron."

FAMOUS LINES
Clothes—
Bread—
Telephone—
Hook— and sinker.
"Do you know?"
"You are the first girl I really ever loved."
First Girl: "What air was that you were playing last night?"
Second Boy: "A Millionaire, and I landed him."
A person who pays as he goes doesn't care how many months they put on the calendar.
A hazy-eyed individual rushed into a doctor's office and demanded a cure for his indigestion.
"What work are you engaged in, my good man?" asked the doc.
"Sir, I am a journalist," responded the sick man.
"Then you are not suffering from indigestion," replied the doc. "Take this dollar and go buy yourself a square meal."

Keep on saying business is dead and business believes it. Keep saying it is better and you'll tell the truth.
Three wretched fishermen off the Atlantic coast used sails for signals. Not always best to keep your shirt on.

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Income Tax Facts

No. 10.
Traveling expenses form an important item in the returns of many taxpayers. The revenue act of 1924 provides that traveling expenses, including railroad fares and the entire amount expended for meals and lodging when away from home solely on a business trip may be deducted by a taxpayer from gross income in determining net income upon which the tax is to be assessed. On a journey for other than business purposes, railroad fares are personal expenses and the cost of meals and lodgings are living expenses. Therefore, they can not be deducted.

If a salesman is not reimbursed by his employer for his traveling expenses, or if employed on a commission basis with an expense allowance, his entire traveling expenses may be deducted from gross income. If he receives a salary and is also repaid for traveling expenses, he should include in his return of gross income the amount of repayment and may deduct such expenses.

A salesman receiving a salary and an allowance for meals and lodging should include the allowance in gross income, from which may be deducted the cost of meals and lodging.
Only such traveling expenses as the "reasonable and necessary in the conduct of the business" and directly attributable to it may be deducted. Examples are payment for the use of a sample room, or the hire of vehicles used in visiting customers.

A taxpayer claiming a deduction for traveling expenses must attach to his return a statement showing the nature of the business in which engaged; number of days away from home during the taxable year on account of business; total amount of expenses incident to meals and lodging while absent from home on business; total amount of other expenses incident to travel and claimed as a deduction. Among the "other expenses" are tips, which are held to be a part of traveling expenses, provided they are reasonable in amount.
Claims for traveling expenses must be substantiated when required by the Commissioner of Internal Revenue by records showing detail the amount and nature of the expenses incurred.

Suburbanites who commute daily from their homes to their places of business are not permitted to deduct the cost of transportation, it being a personal expense.

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MANY REGISTER AT HOT LAKE

HOT LAKE (Special)—Suffering from a badly cut hand, Claude Gardner, who has been working on Homer Bidwell's farm, came to the Hot Lake Sanatorium yesterday. It is thought his hand will be saved.

Frank Bidwell of the Bidwell Evans Grain Co., who has been at the hospital for the past three weeks expects to be able to leave next Monday. Mrs. Bidwell has already returned home.

The X-ray duty assistant of Baker, R. Patterson, had a minor surgical operation at the hospital today. Mr. Patterson is getting along nicely.

Mrs. Frank Cullen whose home is in Lewiston, Idaho, is here for treatment. The Cullens are well known to Grande Ronde valley residents as Mr. Cullen used to be the barber at Hot Lake Sanatorium.

For the past few days, Omar Stubblefield, a farmer from Enterprise, Oregon, has been ill with pneumonia. Although Mr. Stubblefield has been quite seriously ill at the present time he is improving.

Creamery Man Ill.
The owner and manager of the La Grande Creamery of Portland, M. J. Quincy Adams Daniels, is a patient at the Sanatorium. Mr. Daniels has one of the largest creameries on Yamhill street, the city market of Portland.

John Ostwald, a farmer from Plummer, Idaho, underwent a surgical operation here today.

Mr. Ford of Salt Lake City is back at the Sanatorium again. He has been making an annual visit for a number of years, in fact ever since he has been at the Hot Lake. Mr. Ford is owner and manager of the largest transfer company in Salt Lake City. While Mr. Ford was here last year, Mrs. Ford ran his business for him, but this year she came with him.

The operation which Bert McCullum of Baker underwent a short time ago is still keeping him in the hospital, but he is progressing nicely.

La Grande Boy Patient.
Mr. and Mrs. Sturgill of La Grande have their small boy in the hospital for medical attention.

Mrs. J. Allen of Longview, Wn. is another booster for this rapidly growing town. Mrs. Allen remarked that the town is surpassing all the fondest expectations in the matter of growth.

An active business man from Bend, Oregon, Mr. B. G. Myer, is here with his wife. Mrs. Myer has been suffering from a very severe attack of rheumatism, and has come for treatment.

W. J. Reynolds of Seattle, Wn. is here for a course of treatments. Mr. Reynolds is a shoe merchant in Seattle.

Mr. and Mrs. Willard Stoddard, residents of Baker, well known to many La Grande people, are paying one of their frequent visits to Hot Lake.
For the second time this year Mr. and Mrs. D. J. Whaley of Florence, Montana, are patients at the Hot Lake sanatorium. The first time Mrs. Whaley came for a serious operation, and at present Mr. Whaley is in the hospital for a major operation. The Whaleys control large lumber tracts in Idaho and Montana.

Mrs. J. Ashworth from Haines is having an operation at the hospital.
Joe Thompson, restaurant owner in Vale, is among the patients here.

Although Mrs. Florence Baker of Portland has come to careen Oregon very recently, she has many friends and relatives in this part of the country. Her mother, Mrs. Z. E. L. Gore, is manager of the

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Commercial Association Elects Year's Officers And Names Committees

WALLOWA—At the meeting of the directors of the Wallowa Commercial Association recently the following officers were elected: Jay Hittings, president; C. A. McClaran, vice president; G. M. Major, secretary; Bruce Cox, treasurer. Action was taken at the meeting favoring legislation against the unjust competition of the stage lines with the railroads. President Hittings has made his appointment of committees as follows:

Auto ramps—D. M. Major, Fred Jones, E. A. Searle, E. T. Campion.
Better business—Bruce Cox, K. W. McKennie, C. B. Smith, Chas. P. Sizer.
Roads and Streets—T. Shell, H. M. Puffer, F. H. Brownlee, O. Pritch.
Civic Affairs—A. A. McClaran, H. M. Vaughn, Rev. Geo. Fesse, D. H. White, T. E. Mitchell.
Dairying—S. T. Balle, H. W. Johnson, Dick Maxwell.
Social—J. E. Allen, J. O. Riddle, Bruce Cox, Geo. Dale, T. E. Smith.
Community welfare—C. T. McDaniel, J. H. Gillespie, E. E. Johnson, J. W. Person, Harry Widdell.
New industries—E. A. Searle, E. C. Vaughn, C. W. Allen, E. C. Gault, E. O. Kirkland.
Closing days—Bruce Cox, D. M. Major, Theo. Shell, Jay Tompiston, J. Bratton.
Membership—E. A. Searle, L. F. Allen, K. W. McKennie, Chas. P. Sizer, H. M. Vaughn, E. T. Dalton, T. E. Smith.
Finance—J. C. Baird, E. J. Hinkler, Hershey McKinnis, L. Couch, Chas. P. Sizer, H. H. Halden, Geo. Cherry, W. E. Pook, W. F. Shields, H. W. Oliver.
Law—Los Angeles chorus girl, got \$500 for a broken leg. No telling what she would have gotten if she had broken her leg.
Contractor in Indiana got caught stealing chickens. Maybe he intended teaching them to lay bricks.

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