

A Cap Free
With Each Gordon Hat Purchased
From Our Regular Stock
For \$5.00

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

He Came Back



Twenty years ago, Tim Burton of Fairmont, Minn., a bootmaker, was evicted from his basement shop because he couldn't pay \$5 a month rent. "I'll own this building some day," he told the landlord. The other day, Tim, now an alderman and restaurant proprietor, paid \$10,000 for the building. He owns another across the street.

Observer Crossword Puzzle

| | | | | | | | | | |
|----|----|----|----|----|----|----|----|----|----|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 31 | 32 | 33 | 34 | 35 | 36 | 37 | 38 | 39 | 40 |
| 41 | 42 | 43 | 44 | 45 | 46 | 47 | 48 | 49 | 50 |
| 51 | 52 | 53 | 54 | 55 | 56 | 57 | 58 | 59 | 60 |
| 61 | 62 | 63 | 64 | 65 | 66 | 67 | 68 | 69 | 70 |
| 71 | 72 | 73 | 74 | 75 | 76 | 77 | 78 | 79 | 80 |

There are many short words in this puzzle. But they were formed by a short fellow—an ambitious newsboy:

- HORIZONTAL**
- Choices.
 - To authorize.
 - Confused type.
 - Sun god.
 - To feel pain.
 - Upon.
 - Denial.
 - Penetrated.
 - Accompanies.
 - Fortune.
 - Obstruct.
 - Certainly.
 - Type measure.
 - Venomous serpent.
 - To announce.
 - Behind hand.
 - Indefinite article.
 - You and I.
 - Single child.
 - Part of the verb "to be."
 - Point of the compass.
 - Vegetable.
 - Electrical unit.
 - Note of the scale.
 - To remain.
 - Metal.
 - Proceed.
 - A call.
 - Aquatic animal (pl.).
 - Alloy used for tableware.
 - Struck.
 - Preposition.
 - Forward.
 - Organ of head.
 - Atmosphere.
 - Nautical term.
 - Impure.
 - Pronoun.
 - Neuter pronoun.
 - Self.
 - Parent.
 - Half an inch.
 - Roof workers.
 - Leaped.
- VERTICAL**
- Acceptable.
 - A dog.
 - Anger.
 - Used in a boat.
 - Mournfully.
 - To be joyful.
 - Kitchen vessel.
 - Single unit.
 - Finish.
 - Flower.
 - Reed.
 - Organ of face.
 - Lower.
 - Uncooked.
 - Newspaper item.
 - Mother.
 - Link.
 - Juric beast.
 - Exclamation.
 - A diseased person.
 - Note of the scale.
 - To rave.
 - Note of the scale.
 - A grain.
 - Fish's organ.
 - Behold.
 - Wager.
 - Link.
 - Conjunction.
 - To be in debt.
 - Conjunction.
 - Time.
 - Thin.
 - Italian river.
 - Weight of a container.
 - Lesser color.
 - Division of cavalry.
 - Charity.
 - To curve.
 - Elongated fish.
 - Windom.
 - Consumed.
 - Mineral spring.
 - Thin container.
 - Born.

FIND IT HERE

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

Pillow Cases, Stamped and Hem-stitched \$1.20
Lunch sets with 4 napkins on linen finish Indian Head stamped and hemstitched \$1.50.
Norton's Kiddy Shop 1-29-25

FRAMING
Those having Pictures to be framed will profit greatly by having them done at this time, and taking advantage of the 20 per cent discount now offered on all frame jobs for the next ten days at Richardson's Art & Gift Shop. The largest stock of moulding and swing frames in Eastern Oregon. Over 150 patterns of moulding from which to select your frame. 1-29-25

Plant Sale.
Beautiful Cinerarias on sale Thursday, Friday and Saturday. Choice 50c. See them in our window, Cherrys Florists. 1-23-25

FISH PLANT
A new lot of fine Fish Plant just arrived at Richardson's Art & Gift Shop. Treat your Gold Fish to a spray of it. 1-29-25

Hemstitching—Picut Edge 5c
Mrs. J. E. O'Connell, 1104 O Ave Corsetiere for Barcey corsets. 1-27-25

Hot Water Bottles, fountain syringes, the kind that are warranted for 2 years. The best sold in any city—at from \$1.00 to \$1.50 and \$2.00. The cheapest appearing bottle made and full measure. Sold only by Silverthorn-Wright's Family Drug Store. 1-24-25

20 Per Cent DISCOUNT
Take advantage of the 20 per cent discount on all Swing and Stand Frames, also Frame Jobs, at Richardson's Art & Gift Shop. This offer beginning today and lasting for ten days. 1-29-25

ANNOUNCEMENT.
My new auto paint shop will be open for business about February 1st. Second Street at south end of viaduct. George Page. 1-24-25

ATTENTION!
W. B. A. Cooked Food Sale at Lilly's Bldg. Saturday, January 31st. 1-29-25

Astrologer.
Mrs. F. A. Balmus, Jefferson Ave., corner Willow. Phone 248-J. 1-15-25

Blooming plants on sale this week at the flower store, Foley Hotel building. 1-25-25

Hemstitching, pleating, button holes, etc., Norton's Kiddy Shop. 10-14-25

Plumbing and Steamfitting.
Contractor, Phone 248-J. 1-15-25

3c—Hemstitching—5c
By Mrs. E. C. Tuckey. All work guaranteed. Mrs. E. C. Tuckey, 1308 Second. 1-12-25

You will be pleased with the Violet cream that cures chaps, and rough skins and pimples—the kind that costs you only 25c. And sold only by Silverthorn-Wright's Family Drug Store. 1-24-25

saving to stockmen, who claim that the average grown lion commits depredations to cattle and horses each year to the amount of \$500.

The bounty is paid upon submission to the newspaper management of the post of the animal and an accompanying statement that the animal was slain within the boundaries of the state.

The post bounty system, together with the work of the predatory game hunters of the United States biological survey is leading rapidly to the extermination of the greatest destroyer of game and range cattle in the Rocky Mountain region.

27 YEARS AGO

Daily Morning Observer, January 28, 1898.—The wheat market today is quoted at 58 cents.

The newspapers are again talking of war with Spain.

J. M. Berry made a flying trip to Elgin yesterday on the snow plow.

The funeral of C. W. Swinehart will be conducted by the K. of P. lodge assisted by the U. of B. T. and the A. O. U. W. today.

Chas. W. Reynolds is in the city in the interest of the Inland Telephone Co., securing franchise from the city and other detail work preparatory to active work in the spring.

Hathaway left this morning for High valley. Mr. Hathaway expects to start for Klondike some time during March.

The Alliance flouring mill shipped two car loads of flour to Oakland bankers yesterday. Flour made from Grande Ronde wheat is second to none.

The next teachers' association will meet on February 19, at Island City. The committee on program are W. H. Hall, Miss Bondie and Miss Nellie Stephens.

J. I. Richardson of Lower Cove returned Tuesday morning from Junction City and other points in the Willamette valley, where he has been visiting his mother and other relatives and friends. Mr. Richardson and E. Judson of Salem will start for the Klondike February 8.

The grand masquerade sugar beet ball, given under the auspices of the La Grande Commercial Club, Thursday evening, was the climax of all former attempts.

Thursday afternoon the ladies' whist club was entertained by Messrs. C. S. Humphrey and William Murphy at the home of the former. Those present were: Messrs. James J. C. Gullion, C. T. Bacon, H. S. Cavana, P. Quackenbush, E. Brann, Fred Moore, W. J. Lindsey, J. H. Bakke, Fred Swaney, G. M. Richey, D. M. Clark, S. J. McLean, E. W. Hartlett, C. H. Finn, William Erickson, W. H. Bohnenkamp, E. D. Steinmanp, T. P. Spaulding, J. D. Slater, Julius Itoech, T. H. Cox, J. B. O'Tool, J. H. Peare and Hubt. Lyte.

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Income Tax Facts

No. 13.
Business expenditures are not always business expenses within the meaning of the income tax law. For example, a merchant may build an addition to his warehouse at a cost of \$100,000. This is a capital expenditure for an addition to his assets. Capital expenditures are not deductible. Distinction is made between expenditures for an asset and expenditures in connection with an asset. If the merchant, during the year, should spend \$500 for repairs to his warehouse, such as painting the roof or replacing broken windows, he may deduct such amount from gross income as a business expense, provided his plant or property account is not increased by this amount.

Medical, law or other professional books, machinery, tools, implements, or surgical instruments purchased by a taxpayer for his use in his business, trade, or profession and which are of a permanent character are capital assets and their cost is not allowable as a deduction. A farmer may not deduct the cost of a threshing machine or tractor, these being capital expenditures, but is allowed to deduct the cost of hoes, rakes, and small tools which are used up in the course of a year or two in farming operations.

The purchase price of an automobile, even when used wholly for business or professional purposes, is not deductible, but is regarded as an investment of capital. The cost of gasoline, repairs, and upkeep of an automobile is deductible if used wholly in business, if used partly for business, and partly for the pleasure or convenience of the taxpayer or his family, such cost may be apportioned. Only the proportion of such cost attributable to business purposes is deductible as a necessary expense.

Giant Air Liner Will Be Built Soon at Akron, O.

AKRON, O. (AP)—Dr. Karl Arnstein, designer of the giant ZII-2, which crossed the Atlantic ocean from Germany in a non-stop flight, has been selected to draw the plans for the Goodyear-Zeppelin Corporation's proposed giant air liner. When completed this airship will be twice as large as any liner ever built and will be able to go half way around the world without a stop. Dr. Arnstein formerly was chief engineer of the German Zeppelin company and has drawn plans for more than 100 dirigibles.

The proposed ship will have a gas capacity of more than 5,000,000 cubic feet, twice as great as either the ZII-2, now christened the Los Angeles, or the Shenandoah. Officials have not definitely determined whether the dirigible will be constructed for commercial or governmental purposes.

The dirigible would be equipped with a passenger cabin hanging from the keel of the vessel, with a promenade deck and steamers or chairs, comfortable berths, dining room service, shower baths and all other modern conveniences. It would maintain a regular two-day schedule between New York and London, if used for that purpose.

Engineers plan the new ship to be between 800 and 950 feet long with a maximum diameter of 115 to 120 feet, the central car hanging 100 feet lower. The Shenandoah is 450 feet long and 78 feet in diameter, while the ZII-2 is 650 feet long with a height of 101.5 feet.

The proposed ship would be powered by motors developing 4000 horsepower as against 1500 of the Shenandoah and 2000 of the ZII-2.

Newspaper Pays Big Sum in Lion Bounties

DENVER, Colo. (AP)—More than 15,000 deer in Colorado have been saved as the result of a bounty on mountain lions offered by the Denver Post during the last five years.

The bounty system, which grants the killer \$25 from each adult lion cub, was inaugurated five years ago in the interest of game protection. Sportsmen estimate that each mountain lion kills and consumes on an average of 50 deer each year and the Denver newspaper's campaign has resulted in the paying of \$5,280 in bounties since 1920. This figure represents 208 lions, adult and cub.

A total of \$1,375 in bounties was paid in 1922—the largest amount paid in any of the five years. In 1920 the sum of \$1,265 was paid out; \$1,070 in 1921; \$788 in 1924 and \$885 in 1924.

While the bounty system was intended primarily as game protection, it has resulted in a great

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.

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

Hunt's Letter

(Continued from Page 1)

One thing seems certain out of the situation. We will be in for a period of prolonged debate in the senate, in which the whole scope of Uncle Sam's relationship to Europe—past, present and future—will be raked over again.

Senators who hold the Harvard viewpoint—including the old irreconcilable battalions of the League of Nations fight—will claim the Kellogg agreement ineffective and without force until reviewed and approved by the senate.

If this contention is sustained, a long wrangle in the senate, with all the bitterness and uncertainty that accompanied the League fight, seems inevitable.

Should President Coolidge approve the Kellogg agreement, he will precipitate a breach in his own party on the very eve of the beginning of his new administration.

Should he reject the agreement, he is placed in position of repudiating his own selection for secretary of state.

REGENT REAPPOINTED.

UNIVERSITY OF OREGON, Eugene, Ore. (Special).—Judge J. W. Hamilton of Roseburg, who is completing his twenty-fourth year as a member of the University of Oregon board of regents, has been reappointed to a 12-year term by Governor Hogue. The appointment has been confirmed by the state senate. Judge Hamilton's present term expired April 15 next. Judge Hamilton is president of the board and ex-officio chairman of the executive committee.

A regular advertiser is a noticeable merchandise

Burglar Proof



Exclusive safety of the offering shown in Catholic churches of Chicago have been copied recently, especially in view of the fact that the safe is

WE SPECIALIZE ON Generator Starting Ignition

All Electrical Repairs To Your Car

Guaranteed Service

Full Line of Service Parts

Battery Electric Service

1311 Wash. M-753

Hal Bohnenkamp
Funeral Director

Fifth at Spring St. Main 42

SHERRY'S
TODAY AND TOMORROW

Douglas MacLean

In "THE YANKEE CONSUL"

Whale of a Comedy Thriller

A story of love and adventure and fun setting a new pace by this versatile star. SUPPORTED BY PATSY RUTH MILLER.

Also "THE WHITE MAN WHO TURNED INDIAN" Story of Frontier Days

Get Weighed Every Week

NEWLIN'S On the Corner

Newlin Drug Co.

FLOUR PURCHASED ON TODAY'S WHOLESALE COST WOULD SELL AT 50c TO 75c PER SACK ABOVE OUR PRESENT PRICES

A GOOD TIME TO BUY

| | | | |
|-------------------------------------|--------|---------------------------------------|--------|
| OUR SEAL FLOUR, per sack | \$1.94 | BONELESS CODFISH, lb. cakes | 28c |
| JERSEY CREAM PATENT FLOUR, per sack | \$2.18 | HOLLAND MILKER BERRING, 10-lb. keg | \$1.25 |
| FEDERATION HAT FLOUR, per sk. | \$2.38 | LARGE FANCY SALT MACKEREL, 2 for | 45c |
| WHITE SPRAY, EXTRA FANCY FLOUR | \$2.65 | ALASKA SALMON, 2 cans | 35c |
| SMOKED FANCY RED CHINOOK SALMON— | | SUNNY MONDAY—The Billion Bubble Soap— | |
| Per lb. | 48c | 10 bars | 43c |
| FANCY SMOKED BLOATERS, each | 10c | SWIFT'S BRITE CLEANSER, 4 cans | 25c |
| | | LARGE 55c PACKAGE PEARLINE | 28c |

A LIBERAL ASSORTMENT OF THE SEASON'S CHOICEST VEGETABLES WHERE THE THRIFTY THROUG

HOOVERIZED GROCERY
Phone Main 49
2 Deliveries

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

MARATHON HATS
Sold Exclusively by the J. C. Penney Co.

\$2.98 - \$5.50

A hat made for and sold exclusively by J. C. Penney Co. Stores. A hat famous for quality, style and service, at a low price.

All Fur Felts, Genuine leather Sweat, Silk and Unlined Models.

Velours, Scratch Felts and Plain Finished models are shown in the season's wanted shades.

Moleskin Work Pants
Famous for Long Wear

\$2.69

Buying for 571 Department Stores enables us to show best quality merchandise at remarkably low prices. Our buying power means your saving power.

Here is a durable, long-wearing trouser of moleskin, shown in a grey pin striped color. A pant full cut, and of careful workmanship.

This wear-resisting material is of extra fine texture, offering the best of wear and will withstand laundering.

Moccasin Vamp Work Shoes \$3.79

During these cold wet days the working man needs a shoe that will give him warmth and service.

This shoe is especially built for wet weather. It is of well oiled leather with sturdy moccasin vamp.

Rest, sell and repair all makes sewing machines. Ask about free demonstration course. White Sewing Machine Co. New Policy Bldg. Phone 883 W. 22-12-27-28

Your prescriptions are always filled promptly and correctly, and delivered with no charge for delivery at Silverthorn-Wright's Family Drug Store. 1-24-25

Notice of Final Settlement

Notice is hereby given that the undersigned have filed their Final Account as executors of the Estate of Gottlieb Bussing, deceased, in the County Court of the State of Oregon for Union County, Oregon, and that the said Court has fixed, Monday, March 2nd, 1925, at 10:00 o'clock A. M. on the said date at the Courthouse in the city of La Grande, Union County, Oregon, as the time and place for hearing and proving said Final Account and for final settlement of the said estate. Dated January 29th, 1925.

CHARLES BERING and JAMES H. McLAUGHLIN Executors of the Estate of Gottlieb Bussing, deceased. H. E. Dixon, attorney for executors. Jan. 29-Feb. 5-12-19-26

GÖVERNOR PIERCE & SON

Have just sold us a carload of their famous HEREFORD STEERS.

Try one of these nice juicy steaks.

Grande Ronde Meat Co.
CITY, ECONOMY and HOOVER MARKETS