

SNOW MELTED NEAR ALICEL

ALICEL, (Special) — Everyone in this vicinity is busy draining their fields since the snow has melted.

Harry Buhl returned home last week after several days spent in Portland. He was accompanied home by his brother-in-law, Mr. Murrell.

Mr. and Mrs. Leonard Myers are the proud parents of a baby daughter born January 27.

John Traverso took a load of hogs to Island City last week.

The E. F. Stewart and V. H. McMillan families are under quarantine on account of scarlet fever.

J. S. Bryant, of the Alicel store, went to town Saturday for a supply of groceries.

Routh McKennon, of Alicel, and Dave Oshers and Ray Norval of La Grande went to Wallawa recently to buy horses.

Number of Alicel boys attended the dance at Summerville last week.

Mr. and Mrs. J. W. Case and Mrs. Ary Fisher were stopping in La Grande Saturday.

The Perin Brothers were at Alicel recently doing some trading. Gladys and Kathleen Stewart went to Elgin last week on the branch train.

Mrs. Ray Trainer returned home recently from Elgin, where she has been visiting for a week with her mother, Mrs. Myers, who accompanied her home.

Mrs. Floyd Murr, who has been visiting her parents, Mr. and Mrs. Willis Wright, of Alicel, returned to La Grande Monday to join her husband, who has just returned from Denver, Colorado.

The E. G. L. P. Company were doing some repair work at Alicel Monday.

Born to Mr. and Mrs. Leo Griner February 2, a baby girl, Joe and Archie Keowen were among the La Grande visitors last week.

Mr. and Mrs. Chris Stackland returned to their home at Cove, Monday.

Mr. Stackland has been taking farm census near Alicel for some time.

Harvey Buckman drove a bunch of cattle home Saturday from Baker.

Mr. and Mrs. Irvin Moss attended the banquet given by the Odd Fellows Saturday evening.

SWEDISH BUREAU HAS REPORTS OF 1924 BUSINESS

STOCKHOLM, (AP) — Healthful stability of Swedish economic conditions in general, contrasted with the hampering effect of the disproportion between industrial wages and market conditions, are the keynotes of the fourth official quarterly report of the Royal Board of Trade.

The balancing of accounts for the fiscal year 1923-24 shows a budget surplus of \$11,041,000, the principal source of this excess revenue being the import duties and the earnings of various state enterprises, such as the state railways. The total foreign trade is increasing rapidly, with the exports gaining faster than the imports.

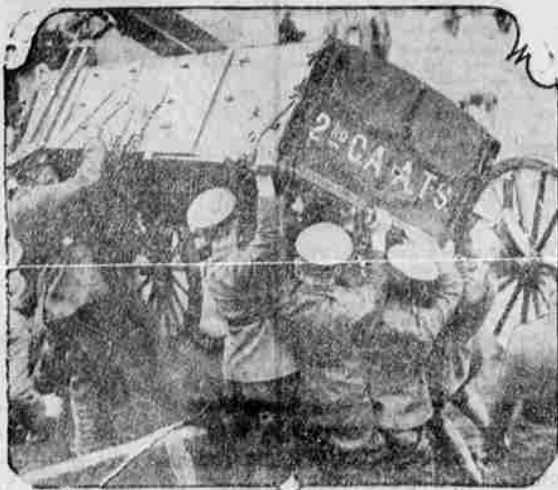
The Swedish ore industries had a prosperous year. Graencoborg, the principal mining company, declaring a dividend of 10 percent for 1924 as against 5 percent the previous year. During the year ended September 30, 1924, this company exported 4,356,000 tons of ore, an increase of about 750,000 tons over the preceding year.

The iron and steel and machine industries are depressed, owing to the fact that the prices obtainable in the market scarcely cover the cost of production. A process of price readjustment is now going on, which it is hoped, will restore a fair margin of profit and encourage enterprise.

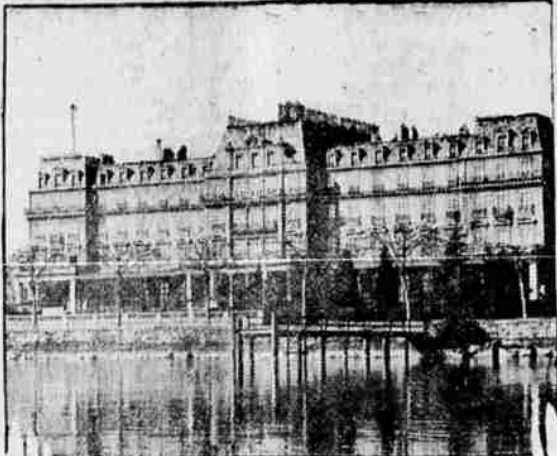
Swedish lumber sales during 1924, amounted to about 90 percent of the total production. By the end of December more than 100,000 mandanda had also sold for delivery in 1925, which is 40 percent more than the corresponding figure a year earlier. The total exports of Swedish wood pulp during the first nine months of 1924 reached 824,259 tons, as compared with 627,441 during the corresponding period of 1923. Among the buyers of Swedish woodpulp, ranked according to sums paid, the United States now takes the lead.

There is a very strong resemblance between a radio hook-up diagram and a crossword puzzle.

CAMERAGRAMS



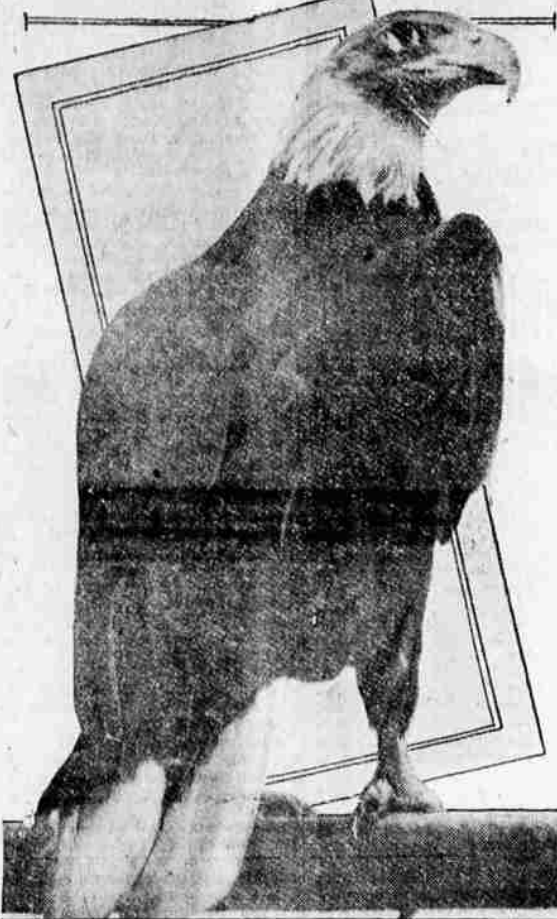
JUST THREE MINUTES and 20 seconds, and these soldiers of a combat train at Fort Hamilton, N. Y., had assembled and put together the scattered parts of a wagon. It was a record.



LEAGUE OF NATIONS celebrated its fifth anniversary this month. Like the United States it started with 13 members. Now it has 55. Above, the league's home at Geneva.



EVER TRY IT? Harry Kahne is seen hanging by his feet on top of one of Washington's tallest buildings, and doing his crossword puzzle. Makes ideas flow to the brain, he says.



EMBLEM OF THE U. S. A., the American golden eagle! Its color is a rich brown, and its head and neck are covered with golden-red feathers. This eagle often attains a wingspread of eight feet or more.



EDNA MAY grand opera stars to broadcast by radio is one of radio's biggest boosts for the year. Here's Miss Loretta Hart, one of the best stars, broadcasting from WEAF, New York City.



FAR FROM THE MADDENING CROWDS is this artist. He's Oliver D. Grover, Chicago, and he is out in Belly River, Glacier National Park, naming Mt. Merritt, seen in the background.

Income Tax Facts

No. 10.
Bad debts constitute a considerable item in the returns of many taxpayers and may be treated in one of two ways, either by deduction from income in respect of debts ascertained to be worthless in whole or in part, or by a deduction from income of a reasonable addition to a reserve for bad debts.

Taxpayers for the taxable year 1924 were allowed to select either method, the use of which was required for subsequent years and applied to returns under the revenue act of 1924 unless permission to change is obtained from the commissioner of internal revenue. A taxpayer filing for the year 1924 a first return of income may select either method, subject to approval by the commissioner upon examination of the return. If the method selected is approved, it must be followed in returns for subsequent years, except as permission may be granted by the commissioner to change. Permission to adopt the reserve method is restricted to taxpayers having a large number of accounts where credit has been extended to cover a considerable period of time. It is not granted for the purpose of handling one specific debt.

What constitutes "a reasonable addition" to a reserve for bad debts must be determined in light of the facts, and will vary in different classes of business and with conditions of business prosperity. A taxpayer using the reserve method should show in his return

the volume of his charge sales (or other business transactions) for the year and the percentage of the reserve to such amount, the total amount of notes and accounts receivable at the beginning and close of the taxable year, and the total amount of debts ascertained to be wholly or partially worthless and charged against the reserve during the taxable year.

Partial deductions are allowed with respect to specific debts only. Before a taxpayer may charge off and deduct a debt in part he must ascertain and be able to demonstrate, with a reasonable degree of certainty, the amount thereof which is uncollectible. Amounts subsequently recovered on account of a bad debt, or an account of a part of such bad debt, previously charged off and allowed as a deduction for income tax purposes, must be included in gross income for the year in which received.

Special V-A-L-E-N-T-I-N-E Candy Hearts

Five Kinds
1/4 lb.
10c

THE L & L
DRUG CO.
Depot & Adams

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 Lights50c up
- Electric Ranges—\$10.00
- Electric Engines—\$12.00

La Grande
Electric Co.

Servicing Batteries

We Specialize in
Battery Recharging, Repairing and prolonging the service your battery was intended to give regardless of the size or make. Our prices and service must satisfy.
8-HOUR RECHARGE SERVICE EXIDE Distributor
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HOUSECLEANING

KALSOMINE
PAINTS AND OILS
VARNISH AND ENAMELS

Oregon Hardware & Imp. Co.

AN HONEST MAN'S WORD

More than three hundred years ago, Miguel de Cervantes said: "An honest man's word is as good as his bond." Advertisers must be honest men, if they would remain advertisers. Their announcements are signed. They must tell the truth in their advertising. For their own protection, as well as yours.

What would it profit a man to advertise "Pure-virgin wool suits," only to have you discover they were shoddy? You would soon separate the sheep from the cotton. And you would never deal with that man again. And, further, you would tell all your acquaintances what a skinflint he was.

As a matter of business, if not of personal principle, an advertiser must tell the truth in his signed announcements. That's what makes the advertising columns of this paper such reliable guides to honest merchandise. The printed announcements are bonds between you and the advertiser.

Read the advertisements. Read them regularly. To be informed on the newest and best in everything. To save hours of shopping. To make the family purse do a bigger, better job. To get goods of known quality at the most attractive price.

You would not plan a motor trip without first consulting road-maps and guide-books. Is it logical to plan a shopping trip without first consulting the advertisements? Read the advertisements. Then go to the stores with your mind more than half made up.

A Signed Advertisement Is, in Effect, a Sealed Bond
Between You and the Advertiser

\$100 Reward Is Offered.
KLAMATH FALLS, Ore.—The county court announced a reward of \$100 for the arrest of Charles Smith, under indictment as the fifth man who participated in the robbery of a gambling house here last month, which resulted in the death of Oscar Erickson.

Wish there were some way to make old autos popular with antique hunters.

McK. & R.
LIQUID ALBOLENE

The physiologically inert oil, refined from genuine Russian oil. Quickly ends constipation.

Moon Drug Co.
Everything for the Sick Room
PHONE MAIN 68

WE SPECIALIZE
ON
Generator
Starting
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All Electrical Repairs
To Your Car
Guaranteed
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Special

Electric Light Globes
40, 50 and 60 watts
25c All Sizes

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