

La Grande Evening Observer

INDEPENDENT NEWSPAPER

Published daily and weekly at La Grande, Oregon, by the LA GRANDE EVENING OBSERVER PUBLISHING CO. BRUCE DENNIS Editor

Entered at postoffice at La Grande, Oregon, as Second Class Mail Matter

On sale in other cities—Oregon Hotel News Stand, Portland; Imperial News Stand, Portland; Multnomah News Stand, Portland

Address all communications to The Observer, 1416 Adams Ave., La Grande, Oregon.

SUBSCRIPTION RATES

Table with subscription rates: Daily, per month; Daily, per three months; Daily, per six months; Daily, single copy; By Mail rates.

CITY AND COUNTY OFFICIAL PAPER

MEMBER ASSOCIATED PRESS

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CART AWAY from you all your transgressions, whereby ye have transgressed, and make you a new heart and a new spirit; for why will ye die, O house of Israel? For I have no pleasure in the death of him that dieth, saith the Lord God; wherefore turn yourself and live ye.—Ezekiel 18:31, 32.

Clouds Vanishing

State House, Salem (By Mail).—Gradually things are reaching focal points in this session of the legislature.

It is pretty generally understood now that there will be little if any changes in the automobile and road laws.

Apparently those wanting wide latitude in irrigation matters have given up their fight and the session will close with little being done in revising irrigation laws, except to empower the Warm Springs project to sell water to the government.

The ghost of consolidation of state departments has walked and the decision is no consolidation. In a resolution chloroform this ghost in a genteel manner Senator Hall has a resolution in asking that a commission investigate the feasibility of consolidation and report in two years.

The Port question is settled. The game commission will probably be named by the legislature, thus removing another bone of contention. The house already has done its bit along this line.

Thus, one by one the big things are being either put to sleep or disposed of and ere the forty days will have ended the desks will be clear and all members will be singing "God Be With You 'Till the Gavel Falls Again."

Penitentiary shows are being put on for the benefit of those who are not inmates of the penitentiary but who are inmates of legislative halls.

When La Grande's claim for an armory came before the joint Military Affairs committee the other evening, there was quite a stir. Astoria and Portland asked for armories, as did Forest Grove, Cottage Grove and Silverton.

Bruce Dennis

Editorials From Over the Nation

LED BY A CHILD. Salem Capital Journal. A boy of 14 held an audience of 15,000 red-necked men and women spell-bound last night in Madison Square Garden, New York City, while he exhorted them to bring about a fulfillment of the plans of Nicolai Lenin, in whose memory the meeting had been called.

edges of history and prospectives of civilization necessary to advance convincing arguments for its destruction. The appeal of the tied is an appeal to ignorance, an appeal to emotion, and communism becomes a religion to its fanatical adherents, and it is better that a little child should lead it than those inspired by selfish motives of lust and power. That 15,000 people could be held spell-bound by a child and roused to frantic enthusiasm by his appeals, shows how many morons we have in the country. THE SHAVER LINING. Mendocino Post (Eureka). There is an old saying that it does not pay to worry too much about what might happen to you. It may not happen. This is certainly true of

The Journey Steadily Grows More Difficult!



the wheat crop. In this county we usually do pretty well regardless of early fears upon the subject. We were all very fearful last year yet the results were better than predicted and the price exceeded all expectations. Severe damage was caused by the December freeze, it must be admitted. Yet the damaged fields are all to be reseeded and there are well informed men who say that six months hence we will not "know the difference." That very thing has happened before. The silver lining in the cloud consists in the fact that the world is short of wheat and price prospects are favorable. We are also getting some splendid moisture that will prove beneficial.

BOND SUIT IS APPEALED. PORTLAND, Ore.—The case of W. T. Campbell against the city of Eugene and others, in which Judge Kelly of Albany held that the special city election of July 2, 1924, was void and in which he issued an injunction against the city to restrain it from issuing the 1924-1925 bonds voted by the people to erect a municipal auditorium on the campus of the University of Oregon, has been appealed to the state supreme court, notice of appeal having been filed in circuit court here.

S. M. Collins, city attorney, appears for the city. I. H. Van Winkle, attorney-general of the state, for the university and the firm of Pomeroy, Foster and Linnell and Williams and Bush, appear in behalf of the city and the university. H. E. Shattery is Mr. Campbell's attorney.

Power Flume Damaged. HAINES, Ore.—The flume at the power house, owned by the Eastern Oregon Light & Power company, gave way under its load of soft ice and snow. Men and teams were called out from Haines to repair it. The flume was constructed 190 feet tall.

Advertisement for RODEO BAR featuring a cowboy illustration and text: 'SWEETS RODEO BAR EVERY-BITE'S A DELIGHT THE OLD HOME TOWN By Stanley'

Advertisement for THE L & L DRUG CO. featuring a cartoon illustration of a fire and text: 'EXTRA Special VOGAN'S SUPERLA CHOCOLATES Half Pound 29c THE L & L DRUG CO. Depot & Adams'

Income Tax Facts

No. 20. Bad debts may be deducted from gross income in computing net income only for the year in which they are ascertained to be worthless and charged off the books of the taxpayer. The necessity for this provision of the law is obvious. If a bad debt were allowed as a deduction without requirement that it be charged off the books, the certainty of its worthlessness would be left open to question. If a bad debt were allowed as a deduction in the year in which charged off without regard to when it was ascertained to be worthless, such charges could be unduly accumulated. The taxpayer should attach to his return a statement showing the propriety of any deduction claimed for a bad debt. Where the surrounding circumstances show that a debt is worthless and inadvisable and that legal action in all probability, would not avail, proof of these facts is sufficient evidence of its worthlessness. The difference between the face value of a note and the amount received in compromise is an allowable deduction, provided the debtor has no assets out of which the entire amount may be collected by suit. However, where the debt is compromised, the debtor having assets out of which the entire amount could have been collected through legal action, the difference between the amount received in compromise and the amount claimed, whether admitted or disputed, is not an allowable deduction as a bad debt. unpaid loans made to needy relatives with little or no expectation of their return are not deductible, but are regarded as gifts. Where a creditor continues to extend credit to a debtor, a debt may not be charged off as worthless. If a debt is forgiven it can not be claimed, as it is then regarded as a gift, which is not an allowable deduction. A valid debt proved to be worthless is not always a proper deduction. For example, unpaid amounts representing wages, salaries, rentals, or similar items of taxable income are not allowed as deductions unless included in the creditor's return for the year in which such deduction is sought or in a previous year. The fact that expected income was not received does not decrease the amount of taxable income.

Poets' Corner

TO BE, OR NOT TO BE. (By Flora L. Barrie) "My bones, dear Lord, are lovely, I admit, But I would like them covered up a bit With fat. I think that you will plainly see That I much more attractive then will be." "Twas thus I used to pray both morn and eve. I think that I the Lord did sorely grieve; For now, I'm getting nice and fat, 'tis true, But, goodness, not the way I ought to do. Instead of growing gracefully more round, I'm adding fat in places, by the pound, I see now, to my horror and chagrin, That I've got a good start toward a double chin. My waist, once built upon the beanpole plan Would stretch the arm of almost a man. I've had to let out pleats and patch and rip. To make it much more comfortable to sit. I'm glad I'm fat, but Lord, do spread it round. Don't let it all in humps and bumps be found. And please, if you don't mind, let's call it square; I'm sure, of honest fat, I have no share."

Advertisement for Ford Commercial Delivery: 'STARTER—A-1 CONDITION PAINT NEW—\$250.00.'

Advertisement for Perkins Motor Co.

Advertisement for THE L & L DRUG CO. featuring 'EXTRA Special VOGAN'S SUPERLA CHOCOLATES Half Pound 29c'.



OFFICE CAT By Junius. "The stork brought a little peach," said the proud father to his neighborhood grocer. "You're lucky," the grocer returned, "that he didn't bring you a pear!" Lots of girls have more on their cheeks than they have on their minds. A Certain La Grande Man's Farewell. You can keep every kiss I gave you. You can keep every golden career. You can keep all the tricks I taught you. And the stories you made me confess; You can keep whatsoever you care to: My loving cup — the parties we threw. But—please—give me back what I'm missing. The cold cash I wasted on you. Fatima: "Why do cigarettes have oriental names?" Murad: "Because they have good shapes and thin wrappers."

Advertisement for JOEL'S GROCERIES: 'Fresh Dressed Chickens Full line of fresh fruits and vegetables'.

Advertisement for Norton's Kiddy Shop: '\$1.98 SHOES \$1.98'.

Advertisement for VALVOLINE: 'At Your Service We Carry a Complete Stock of Genuine VALVOLINE MOTOR AND TRACTOR OILS Oregon Hardware & Imp. Co.'

Large advertisement for HEACOCK RADIO SERVICE: 'RADIO? --Nothing But We are now located permanently in the new Harris Building, across the track on Fir Street, where we will conduct an exclusively Radio Store and Radio Factory. STOP IN EVENINGS AND HEAR OUR RADIO We sell all standard makes of Radios on monthly payments. ASK US — IF IT'S RADIO — WE KNOW! Heacock Radio Phones — Made in La Grande — None Better HEACOCK RADIO SERVICE LA GRANDE, OREGON'

Advertisement for N.K. West & Co.: 'NEW ARRIVAL — OF — IRENE CASTLE DRESSES AND COATS FOR AMERICA'S BEST DRESSED WOMEN. Irene Castle MODEL MADE OF Corticelli Silks \$41.50 to \$55'.

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