

LUCK

Friday 13th.

You Will Get Up Early

You Will Learn Why

IN TOMORROW'S OBSERVER

Westerhaver & Gilbert La Grande, Ore.

Liquor Suspect Acquitted. PENDLETON, Ore.—A plea that the alleged still worm which, the state contended, was found in his possession was a coil for a car and was twisted into the shape of a still worm by the officers, was made by John Harder, Jr. when he was tried before a jury in circuit court. The jury found him not guilty. A charge of illegal possession of intoxicating liquor against Harder was dismissed on motion of the district attorney after the result of the still charge.

Still Operators Sentenced. McMINSVILLE, Ore.—Paul and Fred Fiske, brothers, arrested near Newberg for operating a still, have been sentenced to the county jail for 60 days.

VALENTINES From 1 CENT UP Walk Right in and Look Them Over.

Newlin Drug Co.

Income Tax Facts

No. 21. The revenue act of 1924 provided more liberally for deductions for contributions than preceding acts. In computing net income the individual taxpayer may deduct from gross income contributions or gifts made during the year 1924 to or for the use of the United States, any State or Territory, or any political subdivision thereof (city, town, county, or village) or the District of Columbia, "for exclusively public purposes." A gift of real estate to a city to be maintained perpetually as a park is an allowable deduction. Contributions by individuals to a fund raised for the purpose of inducing an industrial plant to locate in their city would not be an allowable deduction.

Other allowable deductions are for contributions to any corporation, trust, or community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, but only if no part of the net earnings of which inure to the benefit of any private shareholder or individual. The 1924 act provides also for deductions for contributions to the special fund for vocational rehabilitation and a new provision—"posts or organizations of war veterans, or auxiliary units or societies of any such posts or organizations if organized within the United States or any of its possessions, and if no part of their net earnings inure to the benefit of any private shareholder or individual." Another new provision is the deduction for contributions to a fraternal society, order, or association operating under the lodge system, but only if such contributions are used exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children, or animals.

Deductible contributions have been construed to mean money or property. The value of services to the organizations mentioned is not an allowable deduction.

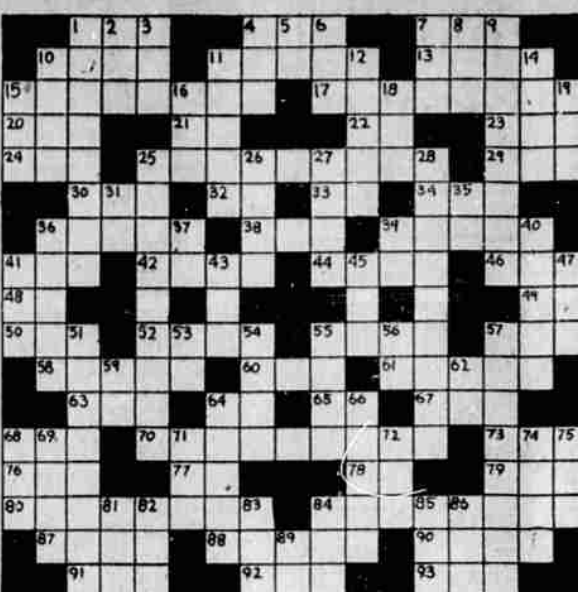
Power Plant Adds Unit. HOOD RIVER, Ore.—A crew of men has started work on Herman creek just east of Cascade Locks, constructing a new unit for the Skamania Light & Power company, the system which furnishes lights for Cascade Locks and Stevenson, Wash. A 60-horse power dynamo will be installed in the new unit, more than doubling the capacity of the system, according to Manager Hanson. The power concern has a valuable power site on Wind river and this, it was stated, will be developed later as the demand for more energy materializes in the Cascade region.

Wear your oldest clothes when answering the doorbell because it is liable to be a bill collector.

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 suitable, 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

Observer Crossword Puzzle



This crossword puzzle is a little larger than its predecessors, but that's made up by the shortness of most words and its greater number of black squares.

- HORIZONTAL: 1. To be permitted. 4. Resinous substance—a salicy. 7. Offer. 10. Cottage—enclosure for doves. 11. Member of solar system with eccentric orbit. 12. One. 15. Seller (pl.). 17. Associate in business (pl.). 19. Before (post). 21. Not out. 22. Dad. 23. Golf term. 24. Fool. 25. To bring back criminal from another state. 29. Stretch. 30. Convert into leather. 32. True. 33. Connective meaning "either." 34. Floor covering. 36. Canvas shelter (pl.). 38. Loud noise. 39. Small. 41. Because. 42. Flower. 44. Agitate. 45. Delay bear. 46. Upon. 49. Part of "to be." 49. Self. 52. Shallow open ditch (pl.). 55. Highest point—erish. 57. Color. 63. Hits with open hand. 69. A grain. 69. Go into. 69. Organ of sight. 69. Exist. 69. From—concerning. 69. Small bed. 70. Woman's fit for upper. 70. Decide—resolves. 72. Sick. 76. Ornamental vase. 77. Behold. 78. Negation. 79. Sby—bushful. 80. Large freshwater ducks. 81. Care of the feet. 87. Round—slits. 89. Rounded, projecting parts—subdivision of a lung (pl.). 91. A grain. 92. Saturated. 93. Female sheep. VERTICAL: 1. One who annoys, vexes, bothers. 2. Consumed. 3. Assent. 4. 49 cubic feet—2000 lbs. 5. First person sing. indic. of "be." 6. A kind of cloth. 7. Conjunction. 8. Wayside hotel. 9. Rejuvenating food. 10. Vehicle (pl.). 11. Smallest U. S. coin (pl.). 12. Piglike, hooded animal. 13. Journey. 15. Immense body of water. 16. Blend—str together. 18. Rodent. 19. Perceive. 25. Ensnared. 26. Carried on horseback or in a vehicle. 27. Put on. 28. A sudden appearance. 31. Article. 32. Near. 36. Two-legged instrument for handling ice or heated metals. 37. True. 39. Mixed type. 40. A root, like a potato. 41. Enemy. 42. Violation of divine law. 45. Local convulsive motion of muscles. 47. Bottom of a river. 51. Evergreen, flowering shrub, poisonous. 52. Like. 54. Portion—more than one. 55. A minute particle. 56. Myself. 57. A lady's handker. 59. Yes. 62. Proposition. 64. Coral island. 68. Money paid as penalty (pl.). 68. Insect. 69. Spoken. 71. 45 inches. 72. Inclination of the head. 74. A master—ruler. 75. Alkaline salt from wood ashes in solution. 81. Round or path. 82. Sustain. 83. A fenzle purker. 84. To curous—infatuate. 85. Frozen water. 86. Bovine. 89. Exists.

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

Valentines. From one cent up. Walk right in and look them over. Newlin Drug Co. 2-11-25

Stockholders' Committee. Feeding your coldfish on metal polish will not improve their complexion. White frogs in odd pieces to match your set at nearly one-half the regular price at Silverthorn-Wright's Family Drug Store. 2-10-25

Stationery is still selling at exceptionally low prices in boxes or in bulk at Silverthorn-Wright's Family Drug Store. 2-10-25

Special price, \$3.99 per cord for 16-inch wood. Phone 247-W. 12-27-25

Hemstitching, piecing, button holes, etc. Norton's Kinky Shop. 10-14-25

Rest, sew and repair all makes sewing machines. Ask about free dressmaking course. White Sewing Machine Co. New Ferry Bldg. Phone 342 W. 21-12-27-25

Notice of Sheriff's Sale. Notice is hereby given, that by virtue of a foreclosure execution and order of sale, duly issued out of and under the seal of the Circuit Court of the State of Oregon for the County of Union, bearing date of the 19th day of January, A. D. 1925, and to me directed and delivered, upon a judgment and decree and order of sale, duly entered in said Court, in the suit therein pending, wherein Frank Pike and Minnie Pike, husband and wife were plaintiffs and Warren L. Webb and Catherine Webb, his wife, G. L. Dutton and Nita Dutton, his wife, were defendants, in which judgment and decree was entered in favor of Frank Pike and Minnie Pike, husband and wife, and against Warren L. Webb in the sum of \$1,142.95, together with interest thereon at the rate of 8 per cent per annum from September 25th, 1924 until paid, and for the further sum of \$149.00, together with interest thereon at 6 per cent per annum from October 25th, 1924 until paid, and for the further sum of \$122.77, together with interest thereon at 6 per cent per annum from October 25th, 1924 until paid, for the further sum of \$159.99 attorney fees, and for plaintiff's costs and disbursements herein incurred and taxed at \$... and for accruing costs, and in which said execution I am commanded to make sale of the hereinafter described real property to satisfy said judgment and decree, interest, attorney's fees, costs and disbursements thereof, including accruing costs. Now therefore, by virtue of said writ, and in obedience to its commands, I will on Monday, the 2nd day of March, 1925, at the hour of 3 o'clock p. m. of said day, at the front door of the County Court House in the City of La Grande, in Union County, Oregon, sell at public auction to the highest bidder for cash in hand, subject to the statutory rights of redemption, all the right, title and interest of said defendants, or either of them, in and to the following described real property, to-wit: Commencing at a point 103.9 feet North of the Northwest corner of Tract "H" in Block 2, Addition to the Town of La Grande, Oregon, running thence East 350 feet, thence North 103.9 feet, thence West 269 feet, thence South 103.9 feet to the point of beginning, being a part of the Southwest Quarter of the Southeast Quarter of Section 6, Township 3 S. R. 25 E. W. M. in Union County, Oregon. Dated at La Grande, Union County, Oregon, this 24th day of January, 1925. JESSE BRESHEARS, Sheriff of Union County, Oregon. Date of first publication Jan. 25, 1925. Date of last publication Feb. 25, 1925. Jan. 25-Feb. 4-11-13-25

Notice of Final Account. Notice is by this given, that the undersigned administrator of the estate of Marion McMurry, deceased, has filed her final account as such administrator in the County Court of the State of Oregon for the County of Union, and that said court has set Friday, February 13th, 1925, at 10 A. M., at the County Court Room in La Grande, Union County, Oregon, as the time and place to hear objections to, and for the settlement of said final account. OLIVE B. McMURRY, Administrator. La Grande, Oregon. Jan. 14-21-28-Feb. 4-11

Notice to Creditors. Notice is hereby given that the undersigned has been appointed by the County Court of the State of Oregon for the County of Union as the administrator of the estate of Floyd Simmons, deceased. All persons having claims against the said estate are hereby directed to present them to the undersigned, with proper vouchers therefor, at the office of H. E. Dixon in Foley Bldg., at La Grande, Oregon, within six months from the date of this notice. Dated January 21, 1925. GARFIELD SIMMONS, Administrator of the Estate of Floyd Simmons, deceased. H. E. Dixon, Attorney for administrator. Jan. 21-28-Feb. 4-11-13-25

Citation. In the County Court, for the County of Union, State of Oregon. In the Matter of the Estate of L. S. Holmes, deceased. To Ella Whitehead, John Holmes, Harry Holmes, George Holmes, John Senior, Ira Crandall and Sylvester Virgil Keltz, heirs of L. S. Holmes, deceased, and all other persons unknown, if any such there be, Greeting: In the Name of the State of Oregon, you are hereby cited and required to appear in the County Court of the State of Oregon, for

Lot 2 in Block 62 in Chaplin's Addition to La Grande, Union County, Oregon, together with the tenements, hereditaments and appurtenances thereunto belonging in anywise appertaining. Dated at La Grande, Union County, Oregon, this 25 day of January, 1925. JESSE BRESHEARS, Sheriff of Union County, Oregon. Date of first publication Jan. 25, 1925. Date of last publication Feb. 25, 1925. Jan. 25-Feb. 4-11-13-25

Your prescription will be quickly and accurately filled and delivered in your home with no extra cost for delivery when prepared by Silverthorn-Wright's Family Drug Store. 2-10-25

One of the most attractive things for the home is a bowl of the beautiful Japanese Fan Tail Gold Fish. These fish are very hardy and live to be many years old. They require but little attention and cost almost nothing to feed. They have become

White frogs in odd pieces to match your set at nearly one-half the regular price at Silverthorn-Wright's Family Drug Store. 2-10-25

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