

La Grande Evening Observer

INDEPENDENT NEWSPAPER

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CITY AND COUNTY OFFICIAL PAPER

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FOR THE LORD GOD is a sun and a shield; the Lord will give grace and glory; no good thing will he withhold from them that walk uprightly.—Psalm 84:11.

Think

Fear of making mistakes has made failures of as many men as mistakes have made successes. Failures are awed into retrogression by the same possibilities-of-mistakes challenged by the successes among men.

A popular adage is "The man who never made a mistake never made a dollar," but a truer statement of fact might be "The man who never made a mistake has not yet lived."

Conceding that all men make mistakes, it is manifest that only the same mistake repeated is unpardonable and the habit, not the individual mistake, is costly. Somebody pays everytime somebody blunders and the only way to correct the habit of blundering is to form the habit of doing things right.

The haunting regret in every mistake is the thought that it could have been averted by a little thought. The indolent find actions easier than thought and much of humanity is indolent.

Thinking can be made a habit just as most bodily movements are from force of habit. Cultivate the habit of thinking before acting and that bugaboo, the mistake-habit, will decamp for more salubrious foraging.

Real Reform

High school misses in Hackensack, N. J., have adopted resolutions banning short sleeves and dress shoes for school use, pledging themselves to use cosmetics in moderation and to simplicity of the coiffure, denouncing swearing, hoisterousness and smoking.

The reforming instinct makes itself evident at an early age. Of course the resolutions of these high school girls were obtained through organized effort and a dictatorship by class leaders who in turn were doubtlessly influenced by faculty members.

Fashions of the day, cosmetics, dressy shoes and flapper mannerisms are too dear to the hearts of young girls to be banned voluntarily. If there had not been a sentiment in favor of this institution of school girlhood the institutions would not have existed to become the subject of reform.

The high school reformer succeeds in having his resolutions of reform adopted by the student body. The national reformer succeeds in having his laws of reform adopted by the representatives of the people. But there ends the success of both reformers. A resolution and law do not make the reform. When the resolution and law are obeyed and enforced then, and then only, is there a reformation and without the student body and the public the reformer can here do nothing.

Unless the girls of the Hackensack high school disapprove of short sleeves, cosmetics, smoking and the other things against which their resolutions are directed all of these things will prevail in the future as they have in the past in that New Jersey school—unless the prohibitory resolutions make them more prevalent than heretofore.

How dull business would be if every man refrained from buying until he could afford it.

Many a man calls his wife the better half, when she is about 90 per cent of the family.

The person who pines over his hard luck needs to spruce up a bit.

Two popular musical instruments are the dinner horn and the horn of plenty.

Some men are born great and others are good politicians.

Aren't Happy Unless They're Showing Off!



Income Tax Facts

No. 26.

The tax on dividends is an important item in the returns of many taxpayers. A dividend, as defined by the regulations under the revenue act of 1924, comprises any distribution in the ordinary course of business even though extraordinary in amount, made by a corporation to its shareholders out of its earnings or profits accumulated since February 28, 1913.

A taxable distribution made by a corporation is income to the stockholders as of the date when the cash or property was unqualifiedly made subject to their demands, regardless of when the earnings or profits out of which they were paid were accumulated.

The Supreme Court has held that the issuance of its own stock by a corporation is a dividend if its shareholders does not constitute taxable income. The revenue act of 1924 specifically provides that a stock dividend shall not be subject to the tax, but if before or after the distribution of any such dividend the corporation proceeds to cancel or redeem its stock at such time and in such manner as to make the distribution and cancellation or redemption essentially equivalent to the distribution of a taxable dividend, the amount so distributed in redemption or cancellation of the stock shall be treated as a taxable dividend.

The shark is not as big a fish as the man who thinks he is a shark. One nice thing you can say for winter is getting cold doesn't wait your collar.

THE OLD HOME TOWN



OFFICE CAT TRADE MARK By Junius

If the Howcrites had picked today (Friday, the 13th) for the end of the world, more of us might have believed them.

Answer to query at general delivery window in the La Grande post office: "This letter which the business houses are all advertising by the name of Art Week does not get his mail through this post office."

Hotel Clerk: "Our policy is that the customer is always right."

Hotel Guest: "That I don't owe you a cent."

The married couple which boasts of never having had a cross word is just another kind of a crossword puzzle.

After cupid has kindled the spark of love he assumes no responsibility for the conflagration that sometimes follows.

Oh, yes, tomorrow is Valentine day. "The day," states a man we know, "when I get a lotta ugly, mean, cantankerous, nasty, vicious pieces of paper supposed to represent me."

Question: Does the married man who sent his wife a valentine regularly before they were married do it now?

A fat man, so they say, never looks in a mirror, but unfortunately, he can't help but see his shadow occasionally.

"What did that lady want who just telephoned?" inquired the hardware dealer of his new and inexperienced clerk.

"She wanted a stove-lifter, sir," replied the young man, "and I told her there was no one here strong enough."

It's nearing the time when coal won't be as expensive in the long run as ice.

The French government is thinking some of limiting immigration as a result of the ever-increasing number of foreign workmen entering France, Italy, Poland, Spain and Belgium furnish the bulk of the immigration of 2,000,000.

By Stanley



Yesterday In Congress

(By the Associated Press)

Farm legislation continued to occupy the senate and house agricultural committees.

An investigation of gasoline price rates was asked by Senator Trammell, Florida.

Brigadier General Mitchell denied before the house aircraft committee he disobeyed orders on bombing tests.

A request for \$25,000 for a commerce department survey of the oyster industry was sent to congress by the budget.

Enactment of corrupt practices act was urged in the report of the senate campaign expenditures investigating committee.

The senate interstate commerce committee postponed action on the nomination of William K. Humphrey for the federal trade commission.

Administration leaders decided to seek to prevent action at this session of the nomination of Charles D. Warren to be attorney general.

Germany Recognizes as Legal Wills Made Abroad Airmen

BERLIN (AP).—Wills may be made legally in airplanes, according to Dr. Goldstein, who contributes an article to the Deutsche Juristen Zeitung in which he discusses the making of last will and testaments in midair.

Under the German law a German citizen may make a legal will in either a German or a foreign airship. He must write and sign it himself. It must be indicated what ship the document is written on, but the actual position of the ship need not be indicated. For example, it would be sufficient to write "On Board Z113 on the way from Friedrichshafen to New York."

IMBLER GIRLS GIVE PROGRAM

IMBLER (Special)—The girls of the Imbler high school gave a program Saturday evening, to which all citizens of Imbler were invited.

The Imbler Boy Scouts met Monday evening for their regular meeting. After the business session the scout master, J. L. Westenskow, entertained the boys with an oyster supper.

Mrs. J. R. Kent, of Logan, Utah, arrived in Imbler a few days ago to visit at the home of his daughters, Mrs. Anderson and Mrs. J. L. Westenskow.

Mrs. P. H. Westenskow left for Salt Lake City, Utah, with her daughter, Mrs. Geo. Perry, who will make her home there for a while.

William Wiggins went to La Grande Wednesday to have his teeth taken out.

Mr. and Mrs. Harvey Ruckman returned home for a few days, after which they will return to Baker, where Mr. Ruckman is under the doctor's care.

Miss Anna Brooks spent the week-end with friends at La Grande.

Mrs. Prior was a visitor to La Grande recently.

Mr. Peterson has shipped several carloads of apples east during the past week.

J. L. Westenskow shipped a car of fourth grade apples to Baker, where he expects to find a market for them.

Mrs. Ab Page has been ill at her home at Imbler for several days.

The little daughter of Mr. and Mrs. Grant Tucker has been very sick, but is much better at the present time.

Mr. and Mrs. J. H. Payne were visitors to Elgin Tuesday.

Miss Marie Prior visited her mother here the first of the week.

Mr. Knowlin was visiting friends here Tuesday.

Theodore Keefer is out again after being confined to his home for several days with the grippe.

Gene King was visiting friends at Imbler Monday.

Mr. and Mrs. Itoe Ruckman of La Grande, were at Imbler Saturday.

The infant son of Mr. and Mrs. Art Furman has been very ill.

League of Nations Seeks Better Physical Training

GENEVA (AP).—Coordinating the national battles against disease and delivering steady hammer blows against those maladies which still seem to defy medical skill, will constitute the essence of the future program of the league of nations in its public health activities.

The league's health section has just closed a successful year. It has extended its sphere of action, improved, completed and defined its technical equipment and has carried out with increasing success its special task, that of giving effective help to the various national administrations in their campaign against epidemics and their attempts to improve public health.

In the coming year special attention will be given to instruction in health and social medicine in Europe, America and Japan, together with the development and extension of physical training, with the object of securing the general adoption of rational methods of physical education.

Be careful about what you start while trying to stop something.

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COVE GETTING RADIO FEVER. will visit friends at Pendleton Hood River and various other places on their way. They expect to be gone a month or six weeks. The orchestra concert is the most important event of next week. It will be given at the Macabee hall Friday evening, February 20.

MINERVA SAYS: That people are clumsy like race horses. There is the 2:10 class and the 2:20 class and the 2:30 class. A 2:20 horse cannot trot in a race in a 2:10 class; neither can a person whose income is not large dress in the same class as one whose income is large. But we have high class slippers and oxfords which can be bought for low class prices, and look like high class. Get Looks and Quality at THE BOOTERY GAY HAYDEN, Mgr. Where You Save on the Price.

Dress Linen \$1 yd. FIGURED WINDSOR CREPE 38c Yd. DAISY CLOTH 27c Yd. LINEN STRIPE TOWELING 16c Yd. COTTON TEA TOWELING 15c Yd. STAMPED KITCHEN TOWELS, each 20c. Norton's Kiddy Shop

MARKET JOEL'S GROCERIES PHONE MAIN 759. Fresh Dressed Chickens. FRESH Tomatoes, Green Onions, Radishes, Celery, Cauliflower, Carrots, Turnips, Beets, Cabbage and Sweet Potatoes.

Graniteware \$1.25 to \$1.95 VALUES. See Our Window! REDUCED TO 89c. This is Triple-coated Blue and White Ware. Oregon Hardware & Imp. Co.



CLAUDE C. PRATT

I have just returned from the Coast. The shingle problem is a great one. A large car of Star-A-Star shingles will arrive in a few days. If you want to save big money, get your shingles out of this car for \$2.85. This is only 20c per M. more than the old price, and we think that is remarkably good, considering the shingle market that is advancing.

Claude C. Pratt Lumber Co. "The Poor Man's Friend" Opp. Foundry, PHONE 248 No Sunday Business