

La Grande Evening Observer

INDEPENDENT NEWSPAPER

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CITY AND COUNTY OFFICIAL PAPER

MEMBER ASSOCIATED PRESS

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IN THE BEGINNING WAS THE WORD, and the Word was God. All things were made by him; and without him was not any thing made that was made.—John 1:1, 2.

Change In Ownership

With this issue of the La Grande Evening Observer complete control of this newspaper, its business and policy, passes from Bruce Dennis, who has been with the publication for many years, to Frank B. Appleby, late of Iowa, who located in La Grande and became associated with the Evening Observer about four months ago.

Mr. Dennis, the former editor, will continue to make his home in La Grande, and while retaining a minor interest in the paper he will not be associated with its publication actively other than to occasionally contribute articles for the columns of the paper.

Mr. Appleby is a young, energetic newspaperman from the state of Iowa where he has spent his life as a publisher, achieving most excellent results. He is a graduate of Grinnell, a veteran of the World war, having served as an officer in the infantry in France.

Valentine Day

Valentine Day, a day that brings fond memories to a great many and quickening pulse to a great many, is here again on its annual pilgrimage—and many a dainty miss and bashful lad are experiencing sensations today that are not in the usual run of events.

For some Valentine Day has more special significance than for others, but probably Jonathan King, of London, England is one to whom the day means more in a way than any other similar occasion.

And yet his 2,000 volumes of valentines do not mean so much to him as the one valentine from her sweetheart means to any La Grande girl or young woman.

Real wealth is not in material possessions. Love is the greatest form of riches. Small wonder, Valentine Day—symbolic of love—persists through century after century.

The Louisiana leper who escaped and appeared in Washington to protest over conditions in a state colony has been locked up. Naturally. This lobbying has got to stop.

That Gotham lawyer who wants "Mrs." eliminated from names of women candidates on official ballots probably has no "missus" at home.

A Frenchwoman has opened a school to teach women the art of pleasing men. It is understood the chief textbook will be Genesis.

The world is now safe for democracy, but we still feel offended if the waiter doesn't show a proper deference.

Frequently nothing is the only thing that may be properly said.

THE OLD HOME TOWN By Stanley



IT WASN'T MORE THAN FIFTEEN MINUTES AFTER THE SNOW HAD STOPPED FALLING BEFORE COBBLER JOHN WOLTZ HAD IDENTIFIED THREE OF THE FOUR VICTIMS

Yesterday In Congress

(By the Associated Press) The senate approved a measure to prohibit Pullman surcharges.

President Coolidge's electrical riding horse got into house debate.

The house passed an omnibus pension bill for civil war veterans and dependants.

More witnesses testified before house and senate committees on agricultural needs.

The house aircraft committee heard testimony of Edward V. Rickenbacker and a number of naval officers.

Representative Madden of Illinois disavowed a statement issued from his headquarters inviting Representative Longworth, Ohio, to retire from the speakership race.

The Democratic senate steering committee agreed not to place obstacles in the way of the Republican organization in presenting its legislative program.

BALLOON TIRE FAVORED MORE

Chase Bohnenkamp, local dealer in Goodyear tires reports that a survey of the cars displayed at the automobile show just closed in Portland shows that of a total of 156 cars on display, 145 of them were on balloon tires. Thirty-four different makes of cars were shown. A check of the tires used on these cars shows that 32.5 per cent of the cars were equipped Goodyear tires. The next highest make had 20.4 per cent. The remaining 47 per cent was divided between the tires of seven different manufacturers.

SCOUTS TAKE CITY HALL. PENDLETON, Ore.—The deliberations of the city council were interrupted long enough for James A. Peo, mayor, and Thomas Fitzgerald, city recorder, to subscribe to the oath given boy scouts. The oath was administered by Gerald Perard, eagle scout and senior patrol leader of Pendleton troop No. 2.



OFFICE CAT By Junius

THE POOR MAN

"Smith is wrapped up in his car." "When did the accident happen?"

The job of getting to bed early every night gets no easier though one has been practicing it all one's life.

England must think we went into the world war just to get the experience.

Wind—Air when it gets in a hurry. Dust—Mud with the juke squeaked out.

A man shouldn't grow just because his wife puts on a little dog.

PRESCRIPTION

If you're feeling pretty rotten and you don't care what you do—Monkey glands.

If you haven't any gumption and you're feeling rather blue—Monkey glands.

If you've lost your old desire for the women and wine.

And your thoughts for entertainment run to parties through at nine.

And you'd rather eat a bachelor meal than help a chicken dine—Monkey glands.

President Coolidge believes that silencing any wife cannot be tolerated.

You cannot insure a house for what it is worth, but a lot of men get insured for more than they are worth.

The issue before womankind today is whether to lob it in a whisk broom, feather duster, chrysmothium or mop.

It is difficult to avoid a draft and get fresh air. But if you overheat you get the air promptly.

The watchman in the graveyard approached a figure lying on the grass of the cemetery. He kicked the tramp who woke up with an injured air.

"What are you doing?" yelled the guardian of the dead.

"Playing dead," was the weary answer. "When I'm in Rome I do as the Romans do."

An average man is one who thinks he can put on wallpaper as good as anybody.

THREE CHILDREN DIE IN BLAZING BARN

AUSTIN, Texas (By the Associated Press)—Trapped behind a belching wall of flame in a hay barn near the home of B. C. Hardin, four miles west of here, three little girls were burned to death yesterday.

They are: Frances Cullen, 4; Dorothy Cullen, 5; daughters of Mr. and Mrs. P. O. Cullen; Du May Hardin, 7, daughter of Mr. and Mrs. Hardin.

The origin of the fire is unknown.

They think a little Los Angeles girl poisoned three people, and she can't claim she thought they were her husbands.

FOR Used Cars SEE US NOW. EASY TERMS

Perkins Motor Co. 4th and Adams

Income Tax Facts

No. 27.

Partnerships as such are not subject to the income tax, but are required to make returns on Form 1065 showing gross and net income. The net income of a partnership is computed in the same manner and on the same basis as the net income of the individual, except that deductions for contributions or gifts are not permitted.

Individual members are taxed on the distributive shares of a partnership, whether distributed or not, and are required to include such shares in the individual return of income, though they may not have been actually received.

Every partnership must make a return regardless of the amount of its net income, or even if it has no net income. The return must show the name and address of each partner and the amount of the distributive share of the net income, if any, of each. Any one of the partners may sign and swear to the return, which may cover the calendar or fiscal year, according to the firm's method of accounting.

Where the result of a partnership operation is a net loss, the loss is divisible by the taxpayer in the same proportion as net income. However, if the partnership agreement provides for the division of a loss in a manner different from the division of a gain such proportionate losses may be deducted by the partners as so agreed.

ACCUSED CHARGE CHAPLAIN ALONE IN BRIBE TAKING

ATLANTA, Ga. (AP)—Description of stud poker games carrying a \$50 limit, with wealthy bootleggers serving sentences in the Atlanta federal penitentiary as participants, and statements of the defense that it intended to show that a chaplain at the institution was the "ring leader" in a plot to sell "soft jobs" to prisoners, were the principal developments Friday in the trial of A. E. Sartain and L. J. Fletcher, formerly officials of the prison, and Laurence Riehl, Columbus, Ohio. Sartain, who was warden of the prison; Fletcher, his deputy, and Riehl, a visitor last year in the warden's home, presented the first witnesses in their defense Friday, the government having rested Thursday.

Father Thomas P. Hayden, former prison chaplain, has testified as a government witness, that he participated in a conspiracy to receive \$10,500 in bribe money from seven Savannah men, convicted in the "rum ring" exposure in that city in 1923, for which they were to be given "easy" assignments in the prison. Fletcher, Sartain and Riehl were the other conspirators, the prosecution charges.

In outlining the case to the jury, the defense stated it intended to show that Hayden alone received bribe money and through two witnesses it attempted to deny the testimony of those the chaplain was alleged to have made on the pretense of giving them "soft jobs," but the court ruled it could not be admitted.

CLAUDE C. PRATT



CLAUDE C. PRATT

What do you think of this? You can cover the side walls of a good size dwelling house with the extra heavy, clear cedar shingles for less than \$50. An actual test has been made that proves that the heavy cedar shingles resist heat and cold more than brick or stucco.

We have a large assortment of shingles on hand and selling like hot cakes. There is no doubt that the price helps to move them.

Claude C. Pratt Lumber Co. "The Poor Man's Friend" Oppo. Foundry, PHONE 218 W No Sunday Business

WILLYS-OVERLAND FINE MOTOR CARS



World's Lowest Priced Four-Door ALL-STEEL Sedan

Revolutionary Advance in Driving Vision

\$715

59,173 people visited the Willys-Overland showroom during Auto Show week in New York

Overland's adoption of all-steel bodies is admittedly one of the most important advances ever made in the low-priced field. Sales of the new Overland all-steel Sedan are literally pyramiding. People are keenly aware of the advantages of steel construction—particularly the greatly increased range of driving vision.

Besides its all-steel body, the Overland Sedan gives you bigger power... patented Triplex Springs... stronger axles... bigger propeller shaft... balanced crankshaft... bigger brakes... disc-type clutch... simpler lubrication... sliding gear transmission. A very inexpensive car to buy—and a very economical car to run. Extremely easy terms.

Coupe Sedan \$585 World's Lowest Priced Closed Car with Doors Front and Rear

OVERLAND ALL-STEEL SEDAN

Gettings & Hanks 1312-14 JEFFERSON ST. LA GRANDE, ORE.

Advertisement for The FLORSHEIM SHOE, featuring an illustration of a shoe and text: 'THERE are two sorts of men in this town—those who wear FLORSHEIM shoes and those who are going to wear them. If there are exceptions, they simply bear out the old statement that "the exception proves the rule."'

Advertisement for ROOT PRAISED BY SECRETARY, featuring a portrait of a man and text: 'NEW YORK (By the Associated Press)—Secretary of State Hughes Friday night elevated Elihu Root to "the American nobility," placing him "in our hall of illustrious men who hold the only patent of nobility in this republic, that of worth of character, distinction of attainment and prominence in service."'

Advertisement for MARKET JOEL'S GROCERIES, featuring text: 'Every woman is proud of good Parkerhouse rolls. Our Compressed Yeast is fresh every morning. Try it and be sure of success. Give us your name and we will send for a cook book of the best Compressed Yeast recipes.'

Advertisement for Jersey Vest Tubing and Norton's Kiddy Shop, featuring text: 'Jersey Vest Tubing Color, Peach, Pink and Orchid. \$1.08 per Yard. CHILDREN'S SHOES. Size 2 to 5 \$1.50; Size 5 1/2 to 12 \$1.95. The best shoe made at this price. Norton's Kiddy Shop'

Advertisement for La Grande NATIONAL BANK, featuring an illustration of a man and woman and text: 'FOR THE CHILDREN THIS YEAR Parents, give heed. Bring endless happiness to your children as the year wears on by inculcating in them that admirable trait of being Thrifty. Start it with a Savings Account for each in this strong bank. Teach them to be saving—adding whatever dollars you can spare to their mites and sending them here occasionally with their passbooks to deposit their money.'

Advertisement for La Grande NATIONAL BANK, featuring the bank's name and slogan: 'SOUND-RELIABLE-PROGRESSIVE.'