MUFFLERS
Make Fine Gifts

ESPECIALLY those we have in our store imported by McGregor from Italy, Switzerland and the British Isles. Unusually pleasing patterns in silk and wool.

$1.95 to $10

Westenhaver & Gilbert
The Gift Store for Men

ISSUES SOAR TO RECORD LEVELS

U. S. Steel Dividend Starts Gigantic "Bull" Movement

NEW YORK, Dec. 17. (AP)—The unexpected declaration of a 50 per cent stock dividend on the common stock of the U. S. Steel corporation started a gigantic "bull" movement in today's stock market which sent United States Steel common, Atchison and a few other stocks to the highest prices in their history and a number of others to the highest levels in a year or longer. Trading was on an enormous scale, approximating 7,000,000 shares of all classes, changing hands in the first three hours, about one-third of which was Steel common alone.

In addition to the steel dividend Wall street was jubilant at the increase in the annual dividend on Crucible from $6 to $8, the resumption of payments on United States Industrial Alcohol and Freeport, Texas, and cash dividends or "Christmas" dividends by banks and industrial corporations.

Atchison Climbs

Atchison, which was the subject of wide spread rumors concerning a possible 10 to 20 per cent stock dividend, crossed 131 for a gain of over 5 points. Steel Products, mentioned in connection with a possible 4-for-1 split up, rose almost as much. American Smelting, U. S. Cast Iron Pipe, Consolidated Edison "B", International Harvester and other high priced issues all recorded substantial gains.

The public, which only recently has begun to take an active interest in the market was again in the market on a large scale, judging from the sudden increase in commission house business. Orders in U. S. Steel common, one of the most widely held stocks on the exchange, poured into the market from all parts of the world.

Closing Strong

The closing was strong. With representative issues showing sustained buoyancy, new buying orders poured into the market.

In the last hour of trading, extending earlier gains in standard railroad shares, National Lead soared 13 points to 181, its highest level. Atchison moved up six points, Pullman 5, New York Central 4½ and Reading 4. Approximate sales were 2,800,000 shares.

MARKET NEWS OF THE DAY

CHICAGO GRAIN

	Open	High	Low	Close
Wheat				
Dec.	137⅞	138½	137½	138
May	138¼	139½	138¼	138⅞
July	131⅝	132½	131½	132

PORTLAND WHEAT

PORTLAND, Ore., Dec. 17 (AP)—Wheat—BRB hard white, hard white, bluestem, baart, federation, soft white, western white, $1.34; hard winter, $1.32; northern spring, $1.32; western red, $1.30.

Today's car receipts—Wheat, 62; flour, 4; corn, 3; oats, 2; hay, 3.

LIVERPOOL WHEAT

LIVERPOOL, Dec. 17 (AP)—Close: Wheat ⅝ to 1¼d lower; Dec. 11s. 2⅝d; March 10s, 5⅝d; May 10s, 3½d.

CHICAGO CASH

CHICAGO, Dec. 17 (AP)—Cash wheat—No. 2 red, $1.35; No. 2 hard, $1.41½@1.42½.

Corn—No. 2 mixed, 75½c; No. 2 yellow, 77@77½c.

Oats—No. 2 white, 49@50½c; No. 3 white, 46@49c.

Rye—No. 3, 92c.

Barley—60@78c.

Timothy seed—$5.00@5.25.

Clover seed—$25.00@32.50.

Lard—$11.92.

Ribs—$14.00.

Bellies—$17.02.

FIND IT HERE

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

ANNOUNCEMENT

Dr. J. A. Wanderlick, physician and surgeon, will open offices above L. & L. Drug about Jan 2. Phone Main 878.

BIG TURKEY SHOOT

Remember the Moco Club Turkey Shoot at Ore Dell Sunday, Dec. 19th. 12-16-3t

For Sale—16 in. seasoned wood, 19 per cord. Main 108. 12-15-6tp

DOLLS and TOYS LOW PRICED AT NORTON'S 12-17-6t

TAXIDERMIST & FURRIER

One natural beaver coat for sale. Furs made any style from your own raw furs. R. D. Lyman & Son, 1406 Jefferson St. 11-11-8tp

When in doubt, give Books. See Newbin's wonderful line of juvenile books. Also copyrights and religious. 12-17-1t

$7.50 per month invested with the La Grande Building and Loan Ass'n will build a fund of $1,000 in 107 months. 12-16-2t

Reconstructing, pressing, button molds, etc. Norton's Kiddy Shop. 10-14tf

DOLLS and TOYS LOW PRICED AT NORTON'S 12-17-6t

Newbin's Toys and Games attract everyone because of their variety and prices. 12-17-1t

See us about starting a fund to assist the education of your boy or girl. La Grande Bldg. and Loan Ass'n. 12-16-3t

BIG TURKEY SHOOT

Remember the Moco Club Turkey Shoot at Ore Dell Sunday, Dec. 19th. 12-16-3t

Give him or her a Remington Typewriter. At Newbin Book Store. 12-17-1t

CHRISTMAS SUGGESTIONS

You will find it quite easy to select a gift for every member of the family, and for your friends, from the hundreds of beautiful and useful articles now on display at Richardson's Art and Gift Shop. "The Christmas Shop." See the Dolly Tables—it will pay you. 12-16-2t

The W. R. A. will hold a Dance and Cooked Food Sale Saturday, Dec. 18, at Ladbroke's Garage. 12-16-2t

Waterman, Parker and Wahl Fountain Pens and Pencils, with binding guarantee—at Norton's. 12-17-1t

School Funds now available for road bond in Union County. See H. E. Dixon, Foley Building, La Grande, Ore. 2-14tf

FREE
A BUDDY LEE
doll will be given away free every day at 5 o'clock to the boy having the greatest total amount of sale cash register receipts.
NORTON'S KIDDY SHOP
12-17-1t

BIG TURKEY SHOOT

Remember the Moco Club Turkey Shoot at Ore Dell Sunday, Dec. 19th. 12-16-3t

An all-day Bazaar will be held in the Salvation Army hall Saturday, Dec. 18. Lunch served at noon. Special sale and program at 2 p. m. Proceeds for local charity. 12-15-3tp

FOSTORIA GLASS

A set of Fostoria Goblets, Sherbets, or Cocktails, also colored glass in sparkling glass will make the lady happy for Christmas. Get them at Richardson's Art and Gift Shop, "The Christmas Shop." 12-16-2t

Mortgage loans, farm loans, 5½ per cent; city loans, 6 per cent. Union Mortgage & Investment Co. New Foley Bldg. 12-3-1f

CHICAGO LIVESTOCK

CHICAGO, Dec. 17 (AP)—Hogs receipts, 13,000; early trading mostly to shippers and yard traders, 10@15c higher than Thursday's average; bulk better grades 120 to 200 pounds, early, $11.40@11.70; top, $11.75.

Butter Higher, Eggs Go Lower In Today's Mart

PORTLAND, Ore., Dec. 17 (AP)—Top grade cubes are fractionally higher in the local butter market today, with extra standards and prime firsts up a half cent. Receipts from the country Thursday dropped down to 3,756 pounds and 8,292 pounds were withdrawn from storage.

Fresh eggs are lower again on the exchange with extras down two cents to the 40-cent level. Firsts declined a cent to 38 cents and other grades remained unchanged. Receipts were liberal at 299 cases and only 126 cases came out of the cooler.

Turkey arrivals along the street are very small and fancy, dry picked toms are moving out readily at 44 to 45 cents a pound. Other classes of poultry continue to drag.

Country dressed meats are steady with prices fully maintained. Top hogs and calves selling at 18 cents with the half obtained in exceptional cases.

Moderate Rally Fails to Hold

CHICAGO, Dec. 17 (By the Associated Press).—Wheat gained ¼ to ⅝c off and afterwards scored a moderate rally. Corn, oats and provisions were easy, corn starting at ⅛ to ⅜c decline and later showing some recovery.

Wheat closed unsettled at the same as yesterday's finish to ¼c lower, corn unchanged to ⅛c higher, oats at ⅛@⅜c decline, an equal advance, and provisions varying from 5c drop to 20c gain.

PORTLAND PRODUCE

PORTLAND, Ore., Dec. 17 (AP)—Eggs 1 to 2c lower. Current receipts 37c, fresh mediums, 34c; fresh standard firsts, 38c; fresh standard extras, 40c; undersized, 25c.

Butter ½c higher. Extra cubes city, 40½c; standards, 40½c; prints firsts, 41c; firsts, 40c; prints 50c; cartons, 51c.

Milk steady. Best churning cream, 48@50c per pound net, shippers' track in zone 1. Cream delivered Portland, 50@52c per pound. Raw milk (4 per cent), $2.50 cwt. f. o. b. Portland.

Poultry steady. Heavy hens, 24c; light, 18½@19c; springs, 21@22c; broilers, 24@28c; Pekin white ducks, 26c; colored, 20@21c; turkeys, live, 35c; dressed, 44c.

Onions steady; local, $1.40@1.75.

Potatoes steady, $1.25@1.50 a sack.

WOOL REPORT

BOSTON, Dec. 17 (AP)—The Commercial Bulletin will say tomorrow:

"There has been rather more business done in the wool market this week, including more activity for account of the mission mills. Prices are hardly changed, the wool in particular remaining firm. Consumption of wool proceeds steadily at a decently good rate, while repeat orders goods continue to be placed with fair regularity.

"The foreign markets are showing a strengthening tendency as a rule, Australia recording an advance of 2 to 4 cents clean on Merinos. The River Plate markets are trending slightly against the buyer and the other primary markets are all firm. Bradford is quiet but steady.

"Mohair is firm with demand moderate."

The Commercial Bulletin will publish the following quotations tomorrow:

Scoured basis: Oregon northern, $1.23@1.35; fine and F. M. clothing, 90@95c; valley No. 1, 95@98c.

Mohairs: Best combing, 75@77c; best carding, 60@62c.

PORTLAND LIVESTOCK

PORTLAND, Ore., Dec. 17 (AP)—Cattle steady, receipts 43.

Hogs nominally steady; no receipts.

Sheep nominally steady; receipts 244.

COUNTY COURT PROCEEDINGS

AT DECEMBER, 1926, TERM

In re allowance of bills:

General Fund

Stiles & Co., fuel	$ 1.00
Kilham Stat. & Printing Co., supplies	1.70
Glass & Prudhomme Co., do	39.82
Hashong & Co., do	20.17
Remington Typewriter Co., carbon	3.05
R. R. Huron, P. M., envelopes, etc.	37.88
H. & M. Ribbon Co., supplies	2.50
E. O. Light & Power Co., lights	45.90
City of La Grande, water	8.60
C. W. Van Fleet, compound	5.00
R. R. Turner, postage	1.58
H. J. Heber, care of indigents	25.00
Hot Lake Sanatorium, do	155.00
Doernbecher Memorial Hospital, treatment of children	112.00
Rosa J. Baxter, examination of children	20.00
Mrs. Mattie McKinnis, rent	25.00
Thos. Adams, do	10.00
Perkins Motor Co., Auto. etc., for nurse	340.25
State Ind. Accident Co., Ins. on men	9.33
Elgin Recorder, publishing Court Proceedings	12.65
La Grande Evening Observer, do	104.35
Jesse Rosenbaum, supplies, etc.	13.50
age	8.00
age	8.05
Home Ind. Tel. Co., telephones	65.50
T. M. Gilmore, examination insane person	5.00
Mrs. C. J. Richards, supplies for indigents	2.00
Hooverized Grocery, do	16.14
L. & L. Drug Co., do	6.90
J. W. Leighton Hdwe Co., supplies	3.54
Oregon Fire Relief Ass'n, insurance premium	158.00

General Roads

County Treasurer, express	7.34
Home Ind. Tel. Co., telephone	6.70
State Ind. Accident Com., ins. on men	48.41
E. O. Light & Power Co., lights	12.95
City of La Grande, water	7.75
E. O. Republican, pub. of notice	9.45
B. Van Donge, gravel	24.00
Geo. Peach, dirt for roller	20.00
Perkins Motor Co., supplies	43.00
Willamette Equipment Co. do	11.70
W. H. Rohnenkamp Co., do	26.65
H. W. Sharp & Co., do	3.00
F. L. Lilly, do	3.50
State Highway Com., do	125.56
Wiggins Co., do	17.27
Clyde L. Kiddie, do	1.40
Union Iron Works, do	9.35
Western Road Machinery Co., grader blade	12.15
Snyder & McKennon, supplies	15.27
Russel Grader Mfg. Co., grader repairs	3.26
Fred T. Burgess, battery service	12.75
J. W. Leighton Hdwe Co., powder	6.00
La Grande Electric Co., lights	4.45
Concrete Pipe Co., supplies	12.65
Fred Davis, lumber	24.00
Union Oil Co., oil, etc.	73.15
Standard Oil Co., do	125.27
Strong Vulcanizing Shop, repair tubes, etc.	1.38
La Grande Radiator Works, radiator repair	2.30
La Grande Iron Works, repairs, etc.	38.00
Leighton Welding Works, supplies, etc.	25.50
Hammond Bros., blacksmithing	105.84
Mitchell & Perkins, do	10.20
J. W. Berry, Co	12.21
Lee Smith, labor	10.80
F. M. Graham, do	20.00
Roy Mulkeague, do	45.10
Herb Starns, do	29.31
H. O. Starns, do	55.00
S. W. Aldridge, do	59.23
H. R. Tooley, do	28.50
F. L. Lund, do	42.41
Asa Knowles, do	38.25
Emil Miller, do	4.72
John R. Scott, do	7.50
Rube Wells, do	20.50
Harry Crawford, do	22.40
James Gehrke, do	20.04
John Gehrke, do	20.04
Herman Gertner, do	22.24
R. P. Courtney, do	122.17
Joe Worden, do	13.50
J. H. Costello, do	43.00
Harry Browning, do	23.34
R. H. Davis, do	41.17
J. T. Grace, do	13.94
Pete Grace, do	173.23
Guy Glenn, do	41.92
C. W. Bourlon, do	22.4
John A. Richards, do	85.86
Charlie Conner, do	23.34
Vivian A. Richards, do	29.92
John Wells, do	29.92
L. F. Fisk, do	6.43
Dan Fisk, do	49.89
W. L. Boyce, do	24.92
R. H. Myers, do	29.34
Rod Lay, do	5.94
H. Conyers, do	32.72
James Rigg, do	157.70
Miss Connell, do	24.95
Ralph L. Smith, do	4.98
John Traverso, do	34.80
W. E. Buckman, do	35.92
A. V. Fisher, do	74.94
L. A. Gaskill, do	34.92
Carl Fuller, do	34.93
Ray Hayes, do	34.93
John Cox, do	67.14
Hallie Hudson, do	45.93
C. C. Conrad, do	32.92
Elmer Cole, do	43.93
Ray Fuller, do	35.42
E. A. Willis, do	41.92
E. F. Brown, do	29.02
Virgil Wallinger, do	33.41
D. L. Perin, do	32.47
Earl Moore, do	7.45
Carl Gillett, do	7.45
C. E. Moore, do	7.45
Dale W. Hagey, do	7.47
G. F. Hagey, do	29.57
Jake Wilkinson, do	8.75
Jake Linder, do	34.92
Leonard Stevens, do	26.91
Ralph Cox, do	5.98
M. D. Hagey, do	17.94
Eugene Bartness, do	3.98
W. W. Stevens, do	29.92
Archie Burford, do	14.95
Pennsylvania Machinery Co. tractor, half payment	2,500.00
Fred T. Burgess, supplies	1.00
Playle Oil Co., do	139.56

Market Roads

Joslin & McAlister, surfacing	$ 6,871.82
State Industrial Accident Com. ins. on men	35.30
F. L. Lilly, supplies	43.85
Grande Ronde Meat Co., do	7.70
Van Petten Lbr. Co., do	73.25
Concrete Pipe Co., do	30.48
Union Oil Co., do	80.75
Standard Oil Co., do	264.60
Mitchell & Perkins, black smithing	22.50
F. M. Graham, labor	30.00
Roy Mulkeague, do	46.40
Herb Starns, do	31.02
H. O. Starns, do	62.92
F. L. Lund, do	84.25
Asa Knowles, do	104.81
Herman Gertner, do	44.06
R. P. Courtney, do	8.11
Joe Worden, do	32.59
J. H. Costello, do	39.71
Harry Browning, do	44.09
R. H. Davis, do	63.00
J. T. Grace, do	66.15
Pete Grace, do	2.25
Guy Glenn, do	112.34
Chas. Weagel, do	82.35
Ralph Weagel, do	59.34
W. I. Bare, do	68.60
H. Conyers, do	5.57
James Riggs, do	33.34
Darrell Fulp, do	1.40
Chas. Conners, do	2.99
W. L. Richards, do	18.96
H. T. Swan, do	164.79
C. F. Hargett, do	149.76
John A. Richards, do	29.95
Chas. Conner, do	22.94
Vivian A. Richards, do	16.95
Ralph Cox, do	0.90
W. W. Stevens, do	124.24
Logan Brothers, grading	425.35
C. D. Kelley, hauling gravel	325.10

In re monthly allowance to various indigent persons: Allowed as follows: Susan Enloe, $15.00; Bernice Firkins, $15.00; Amelia Hildebrand, $12.50; Hans Jensen, $10.00; Nancy Lewis, $10.00; Almeda McClurry, $7.50; Dolph Land, $7.50; Thos. J. Norball, $17.50; Caroline Farley, $10.00; Estine Powers, $12.00; David Rowland, $7.50; Della M. Scott, $15.00; Louisa Williams, $10.00; Benj. V. Willis, $15.00; Francis DeBois, $10; R. F. Blalock, $7.50.

In re approval of Widows' Pensions: Approved.

In re approval monthly report of County Treasurer: Approved.

In re application of F. Z. Terjeny for cancellation of taxes: Application denied.

In re application of Green & Hess for refund of fees erroneously collected: Application allowed, and Clerk directed to issue warrant on General Fund in sum of $10.00 favor Green & Hess.

In re acceptance of deeds of Georgia R. Kight, et vir., and Hattie J. Eckley, et al: Deeds accepted.

In re adoption of budget as prepared by Budget Committee: Adopted as published except that the sum of $234.00 added to high school tuition and a like amount deducted from Emergency Expense.

In re application of Jackson S. Walker for County Aid Allowance: Application granted and County Clerk directed to issue warrant on general fund monthly in sum of $7.20 favor applicant until further orders of the Court.

In re application of Sheriff for authority to issue certificates of delinquency for 1924 taxes to private parties: Application granted.

In re payment of road money to incorporated cities within the county: Clerk directed to issue warrants on Road Fund as follows: To City of La Grande, $[illegible]; Elgin, $169.35; Imbler, $79.31; Island City, $65.65; Summerville, $17.65.

In re petition of Eastern Oregon Realty Co. for remittance of penalty and interest on taxes contributed for the farm.

NOTICE OF FINAL ACCOUNT

Notice is hereby given that the undersigned as the administrator of the estate of Cloyd Simmons, deceased, has filed his final account in the County Court of the State of Oregon for Union County, and the said Court has set Monday, December 27th, 1926, at 10 o'clock A. M. at the County Court House in the City of La Grande, Union County, Oregon, as the time and place for hearing upon the said final account and to hear any objections thereto and for final settlement of said estate.

GARFIELD SIMMONS,
Administrator of the Estate of Cloyd Simmons, Deceased.
H. E. DIXON,
Attorney for Administrator.
Nov. 19-26—Dec. 3-10-17.

NOTICE TO SHAREHOLDERS

The annual meeting of the shareholders of La Grande National Bank will be held at their banking house, on Tuesday, January 11th, 1927, at 10 o'clock A. M.

At this meeting a Board of Directors will be elected to serve for the ensuing year and until their successors are elected and qualified. Such other business will be transacted as may properly offer at said meeting.

R. E. COOLIDGE,
Cashier.

10 Years Ago Today

Surveyors are working on the state road between Pendleton and La Grande.

Remember

It is hard to remember the old reads when the new ones are so good and easy to remember everyone at Christmas time when things are so attractive, useful and moderately priced — before what you would expect.

Give us a call today.

GIFTS FOR MEN

PIPES—Only quality ones here at all prices 50c to $7.50

BILL FOLDS—Real leathers, calf, steer and suedes from $1.00 to $7.50

SOFT COLLAR CASES—In leather, plain or combination

BOY?—

Here is one!

SHEAFFERS—Ask for it by name! Lifetime Pen, Lifetime Pencil, Lifetime Desk Set—

Pens $8.75 and $7.50

Pencils $1.25 and $3.75

Desk Set $10.00 Up

—In beautiful jade green and guaranteed forever. The finest present that can be.

See These Today

L. & L. Drug Co.

J.C.Penney Co. INC. A NATION-WIDE INSTITUTION— DEPARTMENT STORES

108 Depot St., La Grande, Ore.

Men's All Leather Slippers
Chrome Cushion Comfort Sole

An exceptional value in this extremely comfortable slipper for men. In pliable tan calf leather with chrome cushion sole. One of the very attractive values at this low price—

$1.69

Warm Mocs
For Women

Padded sole, spring heel, cut-out collar.

$1.19

MISSES' FELTS
Cushion Soles

A splendid collection of Misses' Felt Slippers of fine padded cushion soles. Very pleasing gifts at this pleasing price range—

79c to 98c

This Store will remain open until 8:30 o'clock Wednesday, Thursday and Friday evenings of next week.

Bohnenkamp's Mortuary
Fifth and Spring St.
Main 42

Joel's

Special Saturday Only

Bananas, dozen 39c
3 Med. Size Grapefruit . . . 24c

Best Quality Mixed Candy, lb. . . . 25c
Jumbo Oranges, doz. 75c; small 35c
4 Large Grapefruit 48c
Creamed Animal Crackers, lb. . . . 35c
Prune Bars, pound 35c
2 pounds Dates 35c
Package Orange or Lemon peel 15c
Package Citron Peel 25c
Bulk Citron peel, pound 60c

Give us your turkey order—no cold storage stock, all will be fresh dressed.

Did You Try Our Home Made Sausage? Best Ever.

Fresh Dressed Chickens.

Xmas Specials

100
Roller Skates
$1.98

25
14x58 Plate Mirrors
$8.95

25
Electric Percolators
$3.95

1000 Other Values

TRY
OREGON HARDWARE
FIRST

READ THE OBSERVER CLASSIFIED ADS

SHERRY'S
TODAY And SATURDAY

Warner Bros. Present

Rin-Tin-Tin

With an All Star Cast
—IN—
"A HERO OF THE BIG SNOWS"
with
ALICE CALHOUN

Gripping drama, romance and heroism 'neath the northern lights. Courage, loyalty and love in the Canadian wilds. A man, a girl and a dog in a thrilling story of the snow country.

Comedy - "DUMMY LOVE"