

LaGrande Evening Observer

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A WISE KING—"And Hezekiah received the letter of the hand of the messengers, and read it: and Hezekiah went up into the house of the Lord and spread it before the Lord." 2 Kings 19:14.

Feminine hats for spring are now the vogue. Bu the time May flowers arrive we suppose fall millinery will be available. All because we live in a fast age.

Another shattered myth. Lincoln's father Thomas has long been thought a shiftless ne'er-do-well, a handi-cap rather than an aid to his famous son. Now Louis A. Warren, author of the recently published "Lincoln's Heritage and Childhood," announces that Thomas Lincoln was really a thrifty, well-to-do farmer, an asset to the community. Abraham Lincoln's greatness stands no whit reduced by this new discovery. Each of us is what he himself achieves; our heritage may detract, but can hardly add. There is glory enough in the Lincoln achievement for both Thomas and his son.

DELAWARE PIONEERS

Is crime hereditary? Many students think so. Is feeble-mindedness hereditary? Many students think so. Is insanity hereditary? Nearly all students think so.

If so, then many of our criminals, many of our feeble-minded, many of our insane are the children of parents like themselves, and will in turn have children after their own pattern. They will, unless something is done to prevent it.

Delaware proposes to prevent it. Thirty inmates of the state hospital for the insane have been operated upon to prevent them from reproducing their kind. The process is to be applied to others.

Long discussed by social workers, this idea receives its first trial from a state not often associated with novel ideas. Delaware has found a way to eliminate most of our crime, feeble-mindedness and insanity, the rest of us want to know about it. We predict success for such a policy and the eventual adoption of similar means of protection throughout the country.

PRESERVING PRIMITIVE MAN

Walter Goodfellow, a leading English naturalist, has what he admits is "a crazy idea," and yet he asks a serious hearing for it. He wants to have New Guinea set aside as a preserve for primitive man, and keep the natives just as they are, without trying to kill them off or improve them.

"Close it to the traders and missionaries," he says. "Let cannibalism alone. It has its own natural check." "Yes, but it is 'crazy,' by all ordinary civilized standards. It is so drastic and radical that there is no likelihood of its being adopted. Let those natives wallow in their ignorance and filth! Let them eat each other. Keep out the missionaries! You can hear a world-wide roar of protest.

It couldn't be done, even if governments agreed on such a policy. Trade would find its way in, as usual. Civilization would come inevitably, with its religion and rum and white man's diseases.

Yet from the purely scientific point of view of the naturalist, it isn't such a queer proposition. We have our preserves or "wild life," to prevent the extinction of animal and bird species and keep them as a sort of permanent exhibit, in their natural haunts, for civilized man to observe and study. Our backward races are dying out. The stone age men of New Guinea, one of the lowest types of man, would be of rare interest to the rest of the human race in future if they remained, as they have been for thousands of years, a living sample of what all human races probably were long ago. That would be a permanent lesson in humility, and yet interfering in the progress it showed and the still greater capacity for progress it implied.

U. S. INCOME TAX LAW EXPLAINED

Collector Clyde G. Huntley, Portland, States Provisions

PORTLAND, Ore., Jan. 18.—For the information and guidance of individuals in preparing their returns, Clyde G. Huntley, collector of internal revenue, has issued a statement in which he summarizes briefly the essential provisions of the 1926 revenue act as they relate to the liability of individuals for filing returns of income for the calendar year 1926.

Briefly, every individual is required to file an income tax return, who, during the year 1926, had:

- (a) A gross income of \$5,000, or more, regardless of the net amount; or
- (b) A net income of \$1,000, or over, if single, or if married and not living with husband or wife; or
- (c) A net income of \$2,000, or over, if married and living with husband or wife; or
- (d) Regardless of the amount if the net income exceeds the personal exemption.

Every individual claiming to be "head of a family" must file a return if he has a net income of \$5,000, or more, regardless of the fact that, as such, he is entitled to the same personal exemption as a married man, \$2,500, and \$400 for each dependent.

Define Head of Family
A "head of a family" is defined as "an individual who actually supports and maintains in one household two or more individuals who are closely connected with him by blood relationship, relationship by marriage, or by adoption, and whose right to exercise family control and provide for these dependent individuals is based upon some moral or legal obligation."

Personal exemptions are the same as last year, being as follows: \$1,500 for a single person, or a married person not living with husband or wife; \$2,500 for a married person who lived with husband or wife throughout the taxable year; \$2,500 for any person who was head of a family throughout the taxable year; \$400 for each dependent.

A dependent is defined as "a person, other than husband or wife, under 18 years of age, or incapable of self-support because mentally or physically defective, who was receiving his chief support from the taxpayer on the last day of the taxable year. This credit can be claimed only by the person who furnishes the chief support, and cannot be divided between two individuals."

If husband and wife file separate returns, the personal exemption of \$2,500 may be taken by either or divided between them.

Change of Status
In case the status of a taxpayer changes during the taxable year, the personal exemption shall be an amount which bears the same ratio to \$1,500 as the number of months during which the taxpayer was single bears to twelve months, plus an amount which bears the same ratio to \$2,500 as the number of months which the taxpayer was married and living with husband or wife, or was the head of a family, bears to twelve months. For this purpose a fractional part of a month shall be disregarded unless it amounts to more than half a month, in which case it shall be considered as a full month. The amount of personal exemption shall not exceed \$2,500 where the head of a family is married during the taxable year.

The normal tax is 1 1/2 per cent on the first \$4,000 of taxable income; 3 per cent on the second \$4,000, and 5 per cent on the balance. The tax may be paid in full at the time the return is filed, or the taxpayer may pay his tax in quarterly installments of 25 per cent each on March 15, June 15, September 15, and December 15, respectively.

In order to avoid penalties for delinquency, returns must reach the office of Collector Huntley in Portland not later than midnight, March 15, accompanied by the payment of at least 25 per cent of the amount of the tax.

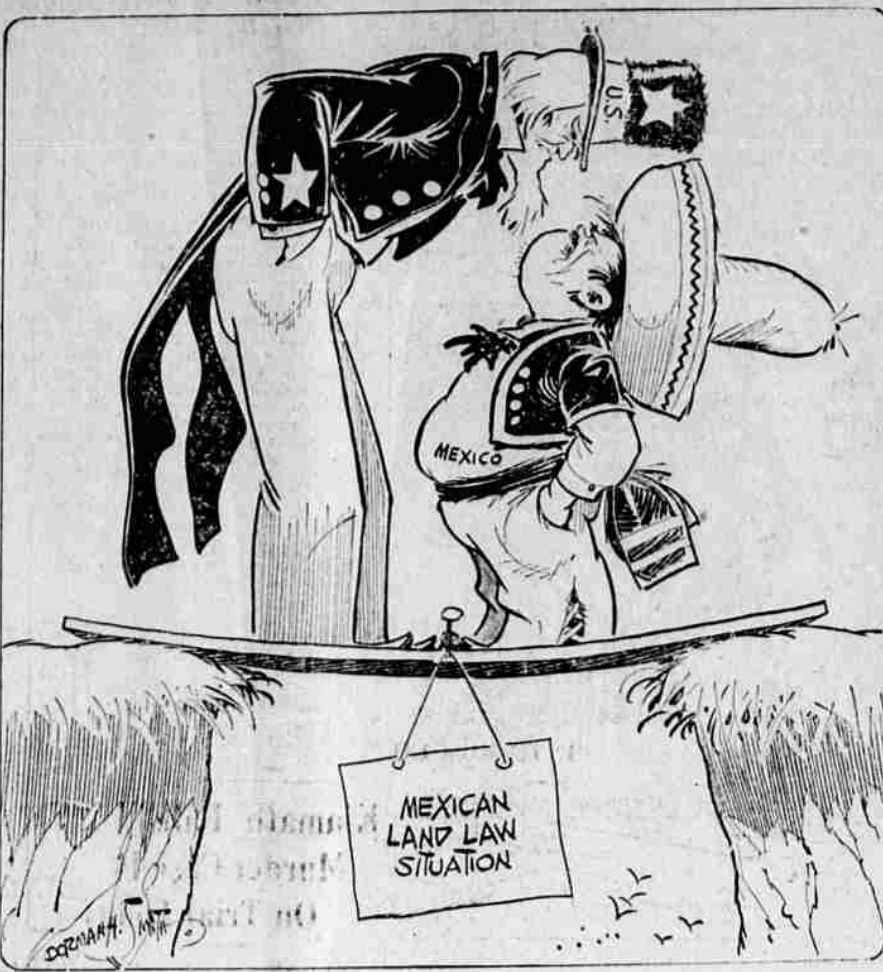
Deny Rumors of Meeting Between Carol and Helen

PARIS, Jan. 18 (AP)—Princess Helen, royal wife of Rumania's crown Prince Carol is on her way to Italy with her six-year-old son, Crown Prince Michael and so persistent have been reports of a meeting between her and her husband that the Rumanian government has deemed it necessary to deny them. The authorities at Bucharest explain that Princess Helen will return to Bucharest as soon as the complete arrangements for Michael's stay at the Italian resort of Rapallo.

Ever since word reached Paris that Carol had left the retreat on the Riviera where he spent the holidays, there has been an end of gossip of the possibility of his ever crossing that of Helen. In this connection attention has been called to the fact that Madame Lipoveni in whose company Carol came to France more than a year ago after he renounced his right to the Rumanian throne, is not with him.

But Carol's personal friends throw doubt on the reports of a meeting with Helen, insisting that he has no desire whatever to meet her. Their version of the affair is that as soon as Carol heard Helen had left Bucharest for the Italian Riviera he lost no time in

WELL?



Accuse Catholic Bishops of New Rebel Movement

MEXICO CITY, Jan. 18 (AP)—Insisting that uprisings in Mexico are part of a "Catholic rebellion" the war department says it has been informed that Francisco Orozco Y. Jimenez, Catholic archbishop of Guadalajara, under the emblem, "long live Christ the King," is personally leading a revolutionary army in the state of Jalisco.

Headquarters of the Catholic church in Mexico City, which has repeatedly denied that the church is instigating uprisings, has no confirmation of the report that the

departing from the French Riviera for Paris.

Princess Helen and Carol were married in 1924 after hismorganatic marriage with Mile. Zila Lambrieno was annulled. They became separated the next year. When Carol relinquished his royal prerogatives in December, 1925 his son from his marriage with Helen, Prince Michael, was named crown prince. Since that time there have been recurring rumors of a reconciliation and that Carol was ready to "repent" and return to Bucharest to reclaim his rights to the throne.

Accuse Catholic Bishops of New Rebel Movement

archbishop is leading rebellious forces. The situation in Jalisco appears to be serious for the war department has ordered federal reinforcements to proceed to that state. At last accounts the federal forces had killed more than 100 rebels in the vicinity of Tepic, after a similar engagement in which the authorities announced, the rebels had suffered one hundred casualties.

While Jalisco and Durango seem to be the two states where the revolt is most widespread other sections, like Puebla and Tlaxcala are witnessing combat between revolutionists and government forces.

The Most Rev. Orozco Y. Jimenez, who headed the Mexican delegation to the Eucharistic congress at Chicago last year, was arrested in Zacatecas, Mexico, in 1917, and with the Rt. Rev. Miguel De La Mora, bishop of Zacatecas, was accused of being implicated in a plot to further the plans of Villa.

He was exiled from Mexico amid storms of protest from Catholic circles in various countries and eventually was allowed to return.

FUNERAL SERVICES HELD

SALJEM, Ore., Jan. 18 (AP)—Funeral services for Chasancey, Bishop of Pendleton, son of Mr. and Mrs. C. P. Bishop of this city, were held at the First Presbyterian church of this city beginning at 2 o'clock this afternoon.

RAIN TURNS TO SNOW

PENDLETON, Jan. 18 (AP)—Rain, which started falling early this morning has turned to snow with a drop in temperature noticeable in Pendleton and vicinity.

NOTICE TO CREDITORS

Notice is hereby given that Harry H. Myers has been appointed by the County Court of Union County, Oregon, as Administrator of the estate of Andrew S. Myers, deceased. All persons having claims against said estate are hereby notified to present the same to said Administrator at La Grande, Oregon, within six months from the date of the first publication of this notice which is made on the 11th day of January, 1927. ROBERT S. EAKIN, Attorney for Administrator, Jan. 17-18-25—Feb. 1-8.

NOTICE TO CREDITORS

Notice is hereby given that the undersigned, as Superintendent of Banks for the State of Oregon, is in charge of the assets and affairs of the Cove State Bank, Cove, Oregon, for the purpose of liquidation. All persons who may have claims against said bank are hereby notified to make legal proof thereof, by filing a duly verified claim, as by law provided with the Deputy Superintendent of

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Banks in charge, at the office of the Cove State Bank, Cove, Oregon, on or before the 8th day of March, 1927.
Date of First Publication, December 7, 1926.
Date of Last Publication, March 3, 1927.
FRANK C. BRAMWELL, Superintendent of Banks, Dec. 7-14-21-28—Jan. 4-11-18-25—Feb. 1-8-15-22—Mar. 1-8.

SUMMONS
In the Circuit Court of the State of Oregon for Union County. Neil E. Thacker, Plaintiff, vs. Emma Young and Toy Young, Defendants. To Emma Young and Toy Young, Defendants above named: IN THE NAME OF THE STATE OF OREGON, You are hereby required to appear and answer the complaint filed by the plaintiff against you and Toy Young, your husband, in the above entitled court and suit, on or before six weeks from the 18th day of January, 1927, the date of the first publication of this summons, to-wit: on or before March 1, 1927; and if you fail to answer or otherwise plead to said complaint on or before such time the plaintiff will apply to the court for the relief demanded in her complaint hereon. The relief prayed for is that plaintiff have judgment against the defendants herein for the sum of \$1,720.00 and interest on \$1,500.00 at eight per cent per annum from December 29th, 1926, till paid, \$170.00 attorney fee and her costs and disbursements herein; and that certain mortgage given by you and your said husband, on the 27th day of February, 1924, and recorded in the records of Union County, Oregon, on Tract "11" in Cogan's Second Addition to La Grande; and on lot 2 of block 12 in Honan's Addition to La Grande, all in Union

county, Oregon, be foreclosed, and that you and all persons claiming under, by, or through you be forever barred of all right, title and interest in said premises, and that the same be sold at public auction and the proceeds applied on plaintiff's claim in the manner provided by law, after paying the expenses of such sale.

This summons is published by order of the Hon. U. G. Couch, County Judge of said County, duly made and entered on Jan. 18, 1927, for six weeks in the La Grande Observer, the first publication being January 18, 1927.

J. S. HODGINS, Attorney for Plaintiff, Residing at La Grande, Oregon, Jan. 18-25—Feb. 1-8-15-22—Mar. 1-8.

NOTICE
In the District Court of the United States for the District of Oregon, In the Matter of Frank Weaver, Bankrupt. To the creditors of Frank Weaver of La Grande, Union County, in the State and District aforesaid, a Bankrupt.

NOTICE IS HEREBY GIVEN that the said Frank Weaver was duly adjudicated bankrupt by the District Court of the United States for the District of Oregon on January 15, 1927, and the first meeting of his creditors will be held at the office of H. E. Dixon, Referee, La Grande, Oregon, on Saturday, January 29th, 1927, at 10 A. M., at which time said creditors may attend, prove their claims, examine the bankrupt, and transact such other business as may properly come before said meeting.

H. E. DIXON, Referee in Bankruptcy, (All claims must be sworn to on bankruptcy blanks before filing.) 1-15-11.



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