

**SAVE NOW!**  
At Hill's  
**JANUARY CLEARANCE SALE**

Dependable Values **Hill's** Dependable Quality

**AT THE THEATERS**

**"Going Crooked" At Star Tuesday**

"Going Crooked", the film version of the crook play based on John Galsworthy's stage hit, comes to the Star theater for a two day run beginning Tuesday. Hattie Love, Oscar Shaw, Gustav Von Seyffertitz, Edwin Kennedy, Leslie Penton, Hank Mann, Lydia Knott, William Worthington, Bernard Siegel and Evelyn Selbie are included in the all star cast. George McFarland directed the production, which is a comedy drama of unusual situations containing many scenes filmed in Los Angeles Chinatown. Both humor and thrills feature this story.

This, however, is but one of the many unusual and delightful features of "So This is Paris." The picture is a clever adaptation of "Revolition" that merriest and spiciest of all French farces. Furthermore it was directed by Ernst Lubitsch, which fact alone places any film among the masterpieces. Monte Blue and Patry Ruth Miller appear at their best, which is very good, and parts of prominence are interpreted by Lilyan Tashman and Andre Beranger.

The picture is sophisticated, swift-moving, mirthful in the extreme and gloriously human. "So This is Paris" is too good to miss. It is almost too good to be true. You'll agree, after seeing it.

Comedy showing "Arms and the Monk."

**YOUR INCOME TAX**

No. 7

All net income up to \$5,000, whether actually earned or not, is considered earned net income for the purpose of computing the 25 per cent credit on such income. Hundreds of returns are received showing net income in excess of \$5,000, part of which was earned income—from salary, wages, professional fees, etc.—and part of which was not earned. Following is an example of how to compute correctly the tax due on such a return:

A taxpayer, married and with no dependents, received in 1926 a salary of \$4,000 and from a real-estate transaction made a net profit of \$4,000. His personal exemption is \$2,500. The tax rate is 15 per cent on the first \$4,000 in excess of such exemption, and 3 per cent on the remainder:

Balance, taxable income	4,500
15 per cent on first \$4,000	60
3 per cent on the remaining \$500	50
Total tax	75

But of the \$4,000 net income \$5,000 is considered as earned net income. From \$5,000, therefore, is deducted the personal exemption of \$2,500, the tax on the remaining \$2,500, at 15 per cent, amounting to \$12.50. Deduct one-fourth of \$22.50, or \$5.63, from \$75, leaving payable a tax of \$69.37.

**WOMAN LONES POST**

GENEVA—Refusal of the league of nations to continue Miss Florence Wilson of New York as librarian has stirred International Women's organizations. A committee protested that it was discriminating against American women and that the league covenant provided that all positions should be open equally to both sexes. Sir Eric Drummond, secretary-general, replied that this provision was being respected.

Charlie Chaplin is suing a magazine for half a million. That's one way of scraping up the modest sum that Lita is asking.

**Comedy, Drama And Suspense in Fox Feature**

For those who enjoy a blending of comedy and drama, with suspense and action a predominating feature, "Bertha, the Sewing Machine Girl," Fox Films' latest, is recommended as filling the bill in every particular. This old-time play is revived and brought up to date, is showing at the Arcade theater today and Tuesday.

This is a fine picture and splendid entertainment. The story is of absorbing interest, interpreted by a cast of stars including Madge Bellamy, Allan Simpson, Sally Phipps, J. Farrell Macdonald, Arthur Housman, Ethel Wales and Harry Bailey. It deals with the fortunes of a little East Side girl, her dissatisfaction with her sordid surroundings and her upward climb to happiness. It is kind of photodrama that appeals to every type of theater lover.

**Charleston in Film Like Futuristic Art**

Lubitsch's "So This is Paris," the Warner feature film which came to the Sherry theater yesterday, contains one of the most marvelous achievements of modern photography. The sequence is that of the swirling, glittering, joy-mad hosts of Charleston dancers at the New Year Midnight Revels in Paris. The way in which the camera has caught the pulsing, dissolving panorama of the scene is a miracle of Lubitsch's genius. It is like an animated futuristic painting.

The kaleidoscopic sequence discloses a blazingly illuminated cafe, where hundreds are hitting the high spots in that craziest dance of the dance-crazed age, the Charleston. It grows, it fades, the spinning wide-mouthed face of the tempo jumps appears, dims. Now a group of tipsy, tipsy-lifted glasses, faint swift-swept riddle bows; a line of looting faces twinking their rattling drums; all intermingling, veiled, tantalizing, exhilarating. It is startlingly breathtaking; it throws audiences into a dizziness of spontaneous applause.

**The Observer Want Ad Page**  
The Market Place of Union and Wallowa Counties

**NEW TODAY**

WANTED—Practical nurse, experienced white work. Call Main 787.

WANTED—Experienced stenographer desires position. Ph. 562-J. 1-24-27

FOUND—Child's left-hand brown leather mitten with fur cuff. Call Observer. 1-24-27

**FOR RENT**

FOR RENT—Four-room furnished apt., with furnace and player piano. Call 282-R or call at 593 Adams. 1-17-27

FOR RENT—Modern 5-room house with furnace, fireplace, hardwood floors throughout, garage. Two blocks from high school. Unfurnished \$40. Call Main 591. 1-21-27

FOR RENT—Steam-heated bedroom. Close in; desirable location. Call Observer. 1-18-27

FOR RENT—Two 3-room houses near high school; reasonable. Call 121-W. 1-15-27

FOR RENT—Light housekeeping rooms. 1512 Adams. Ph. 257-J. 1-8-27

FOR RENT—Apt. 1807 Penn. 1-19-27

**FOR SALE AND TRADE**

FOR SALE—Five-room house on North Side. Will take trade car as part payment. Call 454-W. 1-19-27

FOR SALE OR TRADE—A good quartered oak round dining table, 6 ft. extension. Furniture Exchange, 474-J. 1-19-27

FOR SALE OR TRADE—American walnut bed and dresser, A-1 shape; large mirror. Furniture Exchange, 474-J. 1-19-27

FOR SALE OR TRADE—Folding clothes rack, all hardwood. When not in use it takes less room than others. Furniture Exchange, 474-J. 1-19-27

FOR SALE OR TRADE—An almost new Monarch and Universal range, at bargain prices, which will not last long. Furniture Exchange. We buy, sell or trade. 1-19-27

FOR SALE OR TRADE—Folding ironing boards, made of selected hardwood frames and long wearing quality; will not collapse. Furniture Exchange, 474-J. 1-19-27

FOR SALE—New piano with bench to match, \$10 per month, at price of used piano. Eastern Oregon Music Co. 12-1-27

FOR SALE—Good used player piano at a bargain, on easy terms. Eastern Oregon Music Co. 12-1-27

FOR SALE—Herbs, Good medicine for rheumatism, stomach, kidney, bowel, liver, bladder and blood troubles and flu. H. J. Rauch at Chris Miller's, 1510 Adams avenue. 1-14-27

**FOR RENT**

Strictly Modern 3-room apartment with bath, full basement, furnace. In best residential district. Allen Apt. Call Main 543. 1807 Fourth St. 12-1-27

**Observer Want Ad Rates**

(Count five average words to the line.)

Per line, 1st insertion.....10c  
Per line, each ad. consec. insertion.....7c  
Minimum charge on one order.....25c

**RATES BY MONTH**

2 lines, per month.....\$2.50  
3 lines, per month.....\$3.25  
4 lines, per month.....\$4.00  
5 lines, per month.....\$4.75

Each additional line over five charged at 50c per line per month.

CASH IN ADVANCE is required on all classified orders to earn these rates. Higher rates charged on all credit insertions.

Copy for all classified orders must be in this office by 10 A. M. DAY OF INSERTION. Stop orders on ad inserted until further notice must be received by the same hour or extra insertion will be charged.

Telephone orders solicited. Cash rates may be earned on phone orders by payment on or before date of insertion.

PHONE MAIN 37  
"An Observer Want Ad Will Do It"

**WANTED**

WANTED—Raw furs. I pay the highest market price promptly. Also have large stock of made-up furs. Alterations and repairing. Chris Miller, 1510 Adams avenue. 1-14-27

WANTED—Cleaning, pressing and alteration work on both men's and women's clothing. Expert workmanship. Phone The Warehouse, Main 72. 19-1-27

**MISCELLANEOUS**

PLAIN Remounting, 5c yd. Leave orders at Andrews Variety or 706 N. Mrs. J. D. Caldwell. 1-12-27

MONEY—Easy monthly payments. Low rates. See J. R. Oliver. 1-4-27

**UNION PERSONALS**

UNION, Ore. (Special)—George Hays, son of Mr. and Mrs. Fred Hays, met with an accident Saturday that is keeping him out of school for a week or two. He was kicked by a horse, injuring his hip and is able to get around only by aid of crutches.

Grande Ronde Encampment, which comprises membership from both Union and Cove Odd Fellows lodges, held initiation ceremonies at the Odd Fellows hall Tuesday evening, when they conferred the patriarchal degree on Edwin Richards and C. W. Clark, both from Cove. After the ritualistic work an oyster supper was served to the members and candidates.

A farewell sociable was held at the Lon Davis home in North Union Monday evening for Earl Serby, who is leaving the Union high school at the end of the year. He will return to school in May and graduate.

**USED CARS**

LOTS OF USED CARS. Various models to choose from. Many of these cars have been reconditioned and refinished. All priced right.

PERKINS MOTOR CO. 1-22-27

ate with his class. Most of the seniors and Miss Cushman and Mr. and Mrs. Raymond Pitts attended the social.

At the Monday evening convivial club meeting Floyd Edwards told the members that the O. A. U. cadet band would be through this county on its spring tour and would stop off here and give a free concert on the afternoon of March 27 if they could be entertained here and taken on to North Powder in the evening. A committee guaranteed to have sufficient cars on hand to meet the band boys at the Junction and to take them to Powder and Edwards was instructed to notify the band to plan on the concert.

The delegation of Knights who went from Union to Baker Monday evening failed to hear the grand chancellor, as he was prevented by sickness from visiting the latter place, but the boys stayed about all night and report a good time spent with the Baker Knights.

Miss Hess arrived home from his trip east the first part of the week and began work looking toward the building of the sawmill, he having purchased a mill in Michigan while on the trip. A lease for the site has been signed and work will start as soon as weather permits. The proposed sheriff's sale of the E. R. O. presents a new problem to the parties putting in the mill but if the rail is sold and torn up, another road as far as the Junction will be built by other parties.

Parties here who are shipping coal, gasoline, and other similar cargoes are marking time before having them routed to Union, unless some definite arrangement is made about the railroad from Union Junction to this place.

The regular social meeting and dance which the commercial club was to hold next Monday was postponed in favor of the national guard dance which will be held on Tuesday evening, the members believing that one affair might affect attendance at the other. The organizers are raising funds to pay for their trip to the summer camp.

A basketball game was played at the school gym Wednesday evening between the high school alumni and the M. L. A. team. D. H. Crozier, bookkeeper at the Union Flouring mill has been unable to get to his work this week because of illness.

Mrs. Maggie Van Houten is reported as very much improved. She has been seriously ill of pleurisy.

Wednesday's snow was light here, only three or four inches being on the ground Wednesday evening. Much of the snowfall here has melted.

The delegates to the state convention of high school workers, which recently met in Eugene, arrived home Monday and gave their reports to the Union high school the following day. Murray Jensen, Carrie Skiff, Susan Chadwick, and Marie Smith were the local high school representatives who made the trip.

Local plumbers have been working almost day and night during this last cold snap.

**OFFICE CAT**  
By Genius

A star actress in a recent film wore 36 dresses, the garments being worn at the rate of nearly one at a time.

Ellie (aged six): Auntie, were you ever in a predicament?  
Maiden aunt: No, dear, but Heaven knows I've tried!

Plumber—Is this where you wrote for a plumber to come lady?  
Lady of the House—Plumber, indeed? Why, I wrote last July! To make "Come on, Bert—around house. Bert wrote last April we're looking for!"

"IF NO ONE EVER MARRIES ME"  
(By a Bachelor-With Apologies)  
If no one ever marries me—  
And they don't seem very keen,  
For I can't pretend I'm handsome,  
And my nose is rather keen—  
If no one ever marries me,  
I'll play all night—  
I'll play at golf the whole day  
through,  
And at bridge the livelong night.

I shall have a little sailing yacht,  
And a motor all my own,  
And I shan't be plagued with  
children's bills,  
For things that they've outgrown,  
And when I'm sick of everything,  
And dull and dull can be,  
I'll think how glad I've made some  
girl  
Who didn't marry me.

A scientist says that Mars has a mean temperature of 68 and springtime the year round. So Mars has started a publicity department.

St. Peter—"Where's the fellow who arrived yesterday?"  
Gabriel—"Oh, he checked out. Didn't like the place. He's from California."

A new broom sweeps clean unless a new bride uses all the straw, seeing if her cake is done.

One thing about these skirts is that they don't bag at the knees.

"The prince looks pleased."  
"Yes, the mayor just presented him with the cork-screw to the city."

Jealous Wife—At your age you really ought to be ashamed of yourself. You are always running after pretty women.  
Husband (reassuringly)—My

**FIRST-CLASS Apartment House FOR SALE**

Revenue maker, good district, close in; always filled. Owner will take reasonable cash payment or may consider small, modern residence as part payment. If interested investigate promptly.

**10-Acre Tract**

Well improved, close to La Grande, 6-room house, barn, some cherry trees. Price right, good terms.

**Farm Bargains**

Only \$750 or \$1500 spot cash with 20 years on balance will buy first-class improved farm properties. These farms offered only to experienced farmer with sufficient means to operate successfully.

**Sales - Rentals - Loans - Insurance**

**Currey Realty Agency**  
Geo. H. Currey, Realtor  
George Huntington Currey  
Phone 200-J  
108 Elm St., next to City Hall  
La Grande, Oregon.

**Professional Directory**

This directory is especially handy for the newcomer or for the out-of-town reader who may want the name and address of some professional man. It has been carefully prepared and will prove to be a ready aid to any reader in obtaining prompt professional service.

**Classified For Quick Reference**

**Dentists**  
DR. GEO. S. HOFFMAN—Dentist, over L. & L. Drug Co. Telephone Main 678.

**Architect**  
C. B. MILLER, Architect, Room 7, La Grande National Bank Building

**Physicians & Surgeons**  
LEE B. BOUVY, M. D., LEWA WILKES, M. D. Practice limited to diseases of the Eye, Ear, Nose and Throat. Telephone Main 16

E. G. KIRBY, M. D. Physician and Surgeon. Telephone Main 27

RICHARD P. LANDIS, M. D. Physician and Surgeon. Telephone Main 36

W. P. MEADORY, M. D. Surgeon. Telephone Main 52

C. S. MOORE, M. D. Physician and Surgeon. Telephone Main 19

F. L. RALSTON, M. D. Practice limited to diseases of the Eye, Ear, Nose and Throat. Rooms 13-19, Sommer Building. Telephone Main 71

A. L. RICHARDSON, M. D. Surgery. Rooms 16-17, Sommer Building. Telephone Main 15

J. A. WONDERLICK, M. D. Physician and Surgeon. Over L. & L. Drug Store. Telephone Main 622

**Osteopathic Physicians**

J. L. INGLE, D. O. MARGARET INGLE, D. O. General practice and the "POST SYSTEM" for fallen arches. Telephone Main 108

**FARMS IN NEW YORK**

NEW YORK—The first Dutch settlers wrote home that a new location for agriculture had been discovered here. Father Knickerbocker still is quite a farmer. There are 430 farms in the greater city including four on Manhattan Island.

**For Colds, Grip, Influenza and as a Preventive**

Take **Bromo Quinine** Tablets

Long serious illness and complications often follow Colds, Grip and Influenza. Guard your health against this danger. Price 50c. The box bears this signature: E. W. Grove Since 1889

**ASTROLOGER**

MRS. FREDERICK BALMER 101 N. Ave. La Grande, Ore. Readings only.

**Your Chance**

Oregon Trail Memorial Half Dollars, with the covered wagon on one side and the Indian on the other—a U. S. Government coin—can be purchased here for \$1.00. Purpose is to raise funds for the erection of memorials for Oregon Trail and Pioneers.

**UNITED STATES NATIONAL BANK**

**Hardware, Sash and Doors**

Crockery and Glassware  
Guns and Ammunition

**F. L. LILLY HARDWARE**

Phone Main 88

**MOM'N' POP**

POP I WISH YOU WERE A MEMBER OF THE WAYSIDE COUNTRY CLUB—IT'S THE MOST EXCLUSIVE PLACE IN TOWN

YOU KNOW I DON'T CARE A RAP ABOUT PLAYING GOLF—WHY SOOK MY MONEY IN THAT?

WELL, ALL THE BEST PEOPLE IN TOWN BELONG TO IT—THINK OF THE FRIENDS YOU COULD MAKE

HUMPH, NOW THAT I HAVE A LITTLE MONEY I HAVE MORE FRIENDS THAN I NEED

**Oh, Yes!**

BUT LOOK AT THE ADVANTAGES—THE LADIES HAVE BRIDGE PARTIES SEVERAL TIMES A WEEK AS WELL AS AFTERNOON TEAS AND SEWING CIRCLES—

—AND THEY HAVE A LARGE SPACIOUS DINING ROOM WHERE ONLY MEMBERS CAN TAKE THEIR WIVES—I'M SURE IT WOULD DO YOU A LOT OF GOOD TO BELONG

**Important That Is Should Be Him**

SEE-IT'S ALMOST SLEEPER TIME—I BETTER HURRY RIGHT HOME!

I THOUGHT I TOLD YOU TO CLEAN UP THE YARD AFTER SCHOOL TO DAY, AND HERE YOU DON'T COME HOME TILL ALMOST DARK—WHAT MAKES YOU SO LATE?

TEACHER ASKED ME, POP!

WELL—COULDN'T SHE HAVE USED ONE OF THE OTHER PUPILS JUST AS WELL?

NO SIR—SHE WAS SPANKING ME!!

**By Blosser**

By Blosser

**FUCKLES AND HIS FRIENDS**

FUCKLES AND HIS FRIENDS

**By Blosser**

By Blosser

**By Blosser**

By Blosser

**By Blosser**

By Blosser

**SMALL COST:**

An extension telephone costs but a few cents a day, actually less than a nickel.

Can you afford to be without it at such a small cost?

Home Independent Telephone Co.