

WHERE PANIC STILLED CHILDISH GAYETY



This is the Laurier Palace picture theater at Montreal where 77 children died in fire panic. Flames still raged and firemen continued their hunt for the victims' bodies at the time this picture was made for NEA Service and The Observer. The fire started in the projection booth and the alarmed cry which was immediately and on one side of the balcony reached the street unharmed, but five steps from safety and here struggling, suffocation and smoke

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SPORT NEWS

VANDALS DEFEAT WEBFOOTS, 36-35 Grammar Teams To Play Friday At High School

University of Oregon's Hopes for Championship Severely Jolted

MOSCOW, Jan. 25 (AP)—The University of Oregon's hopes for another conference basketball championship received a hard jolt last night when the University of Idaho Vandals nosed out a 36 to 35 victory in a game that required an overtime period.

ELECT CAPTAIN EUGENE, Ore., Jan. 25 (AP)—Heryl Burton Hodgen, 195-pound left guard from Athens, and two-year varsity letterman, was last night elected captain of the 1927 University of Oregon football team.

Ruth Forfeits \$500 Bonds in California

SAN DIEGO, Cal., Jan. 26 (AP)—Habo Ruth is to be arrested if he returns to California and in addition he's out \$500. His bail has been forfeited because of his failure to appear to answer charges of violating the law by permitting children to receive autographed balls from him on the stage without a permit.

COURSE OF TRAINING BY CHECKER CHAMPION Harry Lieberman, a Parsons, Kas., railroad detective, goes on a special diet for checker tournaments and follows checker developments in three languages, English, Russian, and German. The only western member of the 12-man American team to meet a British team on the international title in New York, February 23 last night's first game but now meets a dozen opponents blindfolded. He is checker champion of the Missouri valley states, Kansas, Missouri, Nebraska, Oklahoma, North and South Dakota and Iowa.

EFFORT TO SIZE UP ATHLETIC STRENGTH An effort to size up the athletic strength of the United States for next year's Olympic games is planned by the German Olympic committee which has requested the federal government for an additional appropriation of \$50,000 to make the trip. The commission will consist of four members, headed by Dr. Otto Lewald, chairman of the Olympic committee whose program of popularizing athletics is supported by the Reich to the extent of nearly 1,000,000 marks a year. Other members of the commission will be a physician a trainer and the secretary, Dr. Iden. It will be the first visit of German athletic authorities to the United States since the war. They will probably sail in May.

No More Gas In Stomach and Bowels

If you wish to be permanently relieved of gas in stomach and bowels, take Baumann's Gas Tablets, which are prepared especially for stomach gas and all the bad effects resulting from gas pressure. That empty, gnawing feeling at the pit of the stomach will disappear; that anxious, nervous feeling with heart palpitation will vanish, and you will again be able to take a deep breath without discomfort. That drowsy, sleepy feeling after dinner will be replaced by a desire for entertainment. Bloating will cease. Your limbs, arms and legs will no longer feel cold and "go to sleep" because Baumann's Gas Tablets prevent gas from interfering with the circulation. Get the genuine in the yellow package at any good drug store. Price \$1. Always on hand at Glass Drugs, Inc. —Adv.

What promises to be one of the hardest and fastest battles in the intergrade school basketball series here will be played Friday evening in the high school gym at 7:30 o'clock when the Central and Riveria quintets meet.

To date Riveria has not been defeated while Central has suffered but one. Since the title this year is being determined on the percentage basis this game will be a decisive one as Riveria has already beaten both Greenwood and Central. If Riveria takes this game she will bid fair to retain her championship title.

Both Coach Brown, of Central, and Coach Giltner, of Riveria, report their squads have made great improvements since the last game which ended in the score of 14 to 2. "I can safely say that spectators will see an excellent brand of basketball Friday," said Brown.

A girl's game between the Central grades and a high school class team may be arranged as a preliminary. A ten-cent admission fee will be charged.

The tentative Riveria lineup follows: Foss and Reese, forwards; McMurray, center; Van Leuven, Anderson, guards. Central plans on starting Evans and Gekeler, forwards; Choate, center; Hartman, Arrivey or Lyle, guards.

Union Quintets Drop Two Games Over Week End

UNION, Jan. 25 (Special)—Saturday proved to be a rather disastrous date for Union high school when it encountered the Baker first and second basketball teams on the local gym floor. Between the first strings, Baker won the first quarter 3 to 2 and Union ending the half with 5 to Baker's 4. In the third quarter Baker shot ahead by tossing in five field baskets to Union's 1 and in the last quarter the visitors made five more points while Union failed to score in this quarter of the game. Final score Baker 19, Union 7.

During the first half of the contest Union played the five man defense and Baker had difficulty in piercing it, but later the play was more open and toward the center of the floor. George Duff, Baker center, was the outstanding player of the game, while Parent did most of Union's scoring.

The lineup for Union at the beginning of play was Brown and Parents, forwards; May, center and Crouter and Cox, guards; but De- Lap and Wilkinson replaced May and Crouter in the second half. Baker began the game with Landreth and Hines, forwards; George Duff, center; and T. Duff and Eddy as guards, but they also used three or four subs before the game ended.

Geortsen, of La Grande, refereed the games.

Seconds Loss

When the second strings took the floor it looked for a few minutes as if Union was going to have an easy time winning as the first quarter ended without Baker being able to score, but in the second quarter the Bulldogs landed three field shots to Union's one. No baskets were made in the third quarter but in the last round Baker made two field goals and two fouls, giving the visitors a score of 12 to Union's 3 when the final whistle blew.

Union is improving as the season passes and with intense practice hopes to end the schedule with a much stronger team. Return games are to be played with the

teams already met and also games have been scheduled with Imbler, Joseph, Enterprise, and Elgin.

ARCHERY ROUTS GOLF ON CLEVELAND LINKS

How and arrow have replaced golf clubs on Cleveland courses this winter. It has advantages for there are no balls to hunt and caddies are not needed. The players start from the tee, shooting their arrows as far as possible, and arriving at the green they fire at the target, the one coming nearest the bull's eye being out. Par on the Mayfield course is 70. Seaton Wassner holds the course record with 72.

BASEBALL PROPHET PLEASURES HOME FOLK

Donie Hush, new manager of the Pittsburg Pirates, is one baseball man who has acquired honor in his own country. As manager of the Indianapolis club of the American association, his home town, Hush found great favor with the home folk. He started playing baseball in Indianapolis in 1915 when he was 16 years old, went to Detroit and then to Washington, where he was manager for a year. He breaks into the National league as a manager of a club with plenty of talent on its roster.

YOUR INCOME TAX

No. 9

In computing the tax on earned net income, consideration is given the taxpayer engaged in trade or business in which both capital and personal service are material income-producing factors. The revenue act of 1926 provides in such cases that a "reasonable allowance as compensation for personal services" shall be considered as earned income. Such allowance is not to exceed 20 per cent of the taxpayer's share of the net profits of such trade or business. For example, a taxpayer received in 1926 from a business in which both personal services and capital are material income-producing factors, a net profit of \$20,000. The 20 per cent credit is computed on 20 per cent of \$20,000, or \$4,000. The amount payable is the tax on \$20,000, less 25 per cent of the tax on \$4,000.

The earned income credit is allowed members of a partnership, such credit applying to the share of the net income belonging to each which consists of earned income. Where, as in the case of

an individual taxpayer, capital and personal service are both material income-producing factors, the 20 per cent limitation applies. In such cases the salaries paid a partner should be added to the distributive shares to determine the "reasonable allowance for personal services." For example, the "A" partnership, consisting of two members, made in 1926 a net income of \$40,000. Each partner drew during the year a salary of \$7,000. These salaries should be added to the net income, making a total of \$54,000. Hence \$27,000 is the distributive share of each partner. Twenty per cent of \$27,000 is \$5,400. Each partner, therefore, is allowed an earned net income of \$5,400, although his salary was \$7,000.

If a partnership business consists principally in rendering personal services, the employment of capital not being material, but merely incidental, the earnings of such partnership are considered primarily to the activities of

the owners. In such cases the 20 per cent limitation does not apply, and the entire net income up to \$20,000 may be treated as earned income when computing the 25 per cent credit.

PRINCE FINED \$3

NEW YORK—King Albert and Queen Marie were permitted to motor as they pleased in this town, but a "prince of the royal house of Chalis" has no such privilege. One Albert De Chalis, a promoter, so described himself in court—traffic court, not royal court—for running past a signal. The royal treasury was assessed \$3.

Coolidge sent congress a note on Nicaragua and took a two-hour snooze while it was being read. Some of the congressmen did, too.

A West Virginia coach has ordered his basketball team to bob their hair. We hope this reform wave reaches the soda drinkers.



Rich in Romance — the colorful journey east through the southland

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Lines Desire To Equalize Rates arguments against freight rate... COOLIDGE TO SPEAK WASHINGTON — More people than ever have heard a president speak before will listen to Coolidge on Feb. 22. There will be 25 stations in a radio hookup when he addresses congress at its observance of George Washington's 200th birthday. In the inauguration chain there were 27 stations. Mexico is offering us an olive branch, but it's mahogany we want. BABY'S COLDS B. are soon "nipped in the bud" without "dozing" by use of VICK'S VAPORUB Over 17 Million Jars Used Yearly

Advertisement for 'The new EASY WASHER on view'. Includes an image of a washing machine and text: 'Washes and dries at the same time. Not a drop of water to lift or carry'. 'THE new Easy Washer—the most amazing development ever made in washing clothes, is here. The small tub dries a whole batch of clothes—ten single sheets—in three minutes. Meanwhile, the large tub washes a second batch. Twenty sheets hauled at once—your washing done in half the time with half the work. No water to lift or carry; not a drop of water wasted. The Easy even empties itself when you are through washing. Let us do a week's washing free in your own home. No cost or obligation. Phone today. EASY TERMS EASTERN OREGON LIGHT & POWER CO. Always at Your Service'

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Advertisement for 'Ma and Pa Pass'. Text: 'General Electric Vacuum Sweepers Are Good. Let us demonstrate in your home. H & S Electric P. I. Robitson Sommer Hotel Bldg. Phone 393-W. Here is Young Stribling, who has broken away from the management of Ma and Pa Stribling and from now on, will be handled by Walk Miller, who piloted Tiger-Flowers to the middleweight title, only to have him lose it to Mickey Walker.'