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# SPORT NEWS

## TYRUS COBB TO JOIN ATHLETICS

Major League Team of Philadelphia Offers Fat Sum, He Accepts

PHILADELPHIA, Feb. 9 (AP)—Tyrus Raymond Cobb will wear the uniform of the Philadelphia Athletics this year.

The veteran of 22 American league pennant campaigns has accepted the terms of Manager Connie Mack, and probably will close his baseball career as a member of Mack's team. The contract is for the season of 1927 and Cobb has announced that he will retire from the game at the close of the season.

The "Georgia Peach" announced last night that he had accepted Mack's offer, the terms of which he said would have to be disclosed by the manager of the Athletics if they were to be made public. Mack declined to discuss the financial details.

Persons close to Cobb and Mack said the contract called for \$50,000 yearly for signing, \$25,000 yearly and a \$10,000 bonus. Others placed the amount at \$75,000. Either figure would be the highest salary ever paid a baseball player.

## FEW BASEBALL STARS FORTY YEARS OF AGE

Definite return to baseball of Ty Cobb, and Tim Lincecum, after a period of uncertainty, is a boon to the elder school of baseball players. Few stars are left in active service who are 40 years of age or near that figure. Cobb has just passed 40 and Speaker 38. John P. Quinn is the senior active performer at 42 but Grover Alexander, star of the last world series, will be 40 this month. Eddie Collins and Walter Johnson will soon be 40 and Zach Wheat is 38.

John Hartford, of West Hartford, Me., is a combination barber, saw filer and harness mender.

## RADIO

By Moser

**TODAY'S FEATURES**  
KOA—Denver, Colo. (322-4m-830kc) 7:30 p. m. Henry Trustman, violinist.  
KFAB—Lincoln, Neb. (340.7m-880kc) 6:30 p. m. Harmony Boys.  
WMAQ—Chicago, Ill. (447-5m-870kc) 7 p. m. Kymry Society Orchestra.

**Thursday's Programs**  
KFI—Los Angeles, Cal. (467m-642kc) 7-8 p. m. Program by students of U. S. C.; 8-9, KFI drama; hour; 9-10, varied hour; 10-11, Johnson and Farrell's music box revue.  
KFWB—Hollywood, Cal. (252m-1190kc) 6-7 p. m. Pontiac dinner hour; 7:50, News; 8:5 features; 9-10, program; 10-11, Warner Brothers frolic.

KGO—Oakland, Cal. (361.2m-830kc) 6:55 p. m. Stanislas Hem's Little Symphony Orchestra; 8, program; 9:30-12 orchestra.

KGW—Portland, Ore. (461.5m-830kc) 6:57 p. m. dinner concert; 7:45-8, Lecture; 8-10, vaudeville.

KHJ—Los Angeles, Cal. (465-2m-740kc) 6:30-7:30 p. m. Children's hour; 8-10, string quartet; 10-11, Variety Hour.

KMTR—Hollywood, Cal. (370-2m-810kc) 8-9 p. m. program; 9-10, semi-classical hour; 10-11, dance music; 11-12, Palais de Danse.

KNX—Hollywood, Cal. (336.2m-890kc) 7 p. m. records; 8, program; 9-10, features; 11, Hotel Ambassador.

KPO—San Francisco, Cal. (428-3m-700kc) 6:30-7 p. m. States Restaurant Orchestra; 7-7:30; Rudy Sieger and his Fairmont Hotel concert orchestra; 8-9, program; 9-10, music; 10-11, music; 11-12, frolic.

KPNN—Pasadena, Cal. (315.6m-550kc) 8-9 p. m. musical program.

Nearly 100 students entered the University of Pennsylvania boxing team this year.

## Oregon Downs State College Of Washington

EUGENE, Ore., Feb. 9 (AP)—The University of Oregon came one step nearer the championship of the northwest section of the Pacific coast intercollegiate conference last night, when the Washington State college basketball team was defeated 41 to 23 on the local floor.

Oregon, Oregon center, was high point man with 29.

## Oregon Mermen to Compete in South

EUGENE, Ore., Feb. 9 (AP)—For the first time in many years, the University of Oregon swimming team will journey to California this week to compete with teams from the University of California and Stanford University. The Oregon squad of ten men, accompanied by Coach Ed Abercrombie will entrain Thursday.

The Oregon mermen will participate in a dual meet Friday night with California in the Olympic club pool at San Francisco, and will meet Stanford Saturday night at Palo Alto.

Those scheduled for the trip are Lloyd Byerly and Leonard Thompson, divers; Robert Hoggis and Don McCook, sprinters; Francis Greulich and Phil Sheridan, sprint and relay; Frank Reid, 440-yard free style; Willis Fletcher, 200-yard breast stroke; Ed Kier, 150-yard backstroke; Julian Smith, 50-yard back stroke and 200-yard breast stroke.

## ILLINOIS RELAY CALLS TO STARS OF MIDWEST

The largest indoor relay meet in the country, that of the University of Illinois will attract to the big armory at Urbana, February 25 the finest stars of the midwest and a representation of athletes from other sections of the country. Special events include the 75 yard dash, the low and high hurdles, 300 yard, 1000 yard and 1,500 meter runs, high and broad jump, pole vault and shot put. The Illinois classic was established in 1917 and in its history world records in the 300 yard dash, both hurdles, the 300 yard run, the shot put and the broad jump have been broken or equalled.

## KAYOS COOPER

PORTLAND, Ore., Feb. 9 (AP)—Del Fontaine, Winnipeg middleweight, knocked out Lefty Cooper, San Francisco, in the seventh round of their scheduled ten-round bout here last night. Cooper was leading up to the seventh round.

A deposit mailed by Miss Anna J. McAlpine, New Hartford, Conn., to a bank in Winsted, five miles away, was delivered five months later.

## Big Collar Man Collector of Internal Revenue Explains Partnership Provisions



PORTLAND, Ore., Feb. 9—Judging from the scores of inquiries reaching the office of Clyde G. Huntley, collector of Internal Revenue, many of the more than 5,000 partnerships engaged in business in this state are not familiar with the provisions of the federal income tax law as they relate to these organizations and their liability for filing returns of income. Due to a lack of this knowledge, a great many partnerships annually find themselves delinquent for not complying with the law.

"Although partnerships, as such, are not subject to taxation under the law, every partnership is required to file a return of income, regardless of its net income," said Collector Huntley. "Individuals carrying on business in a partnership are taxable upon their distributive shares of the net income of such partnerships, whether actually distributed or not, and are required to include such distributive shares in their individual returns."

## Computing Net Income

The net income of a partnership is computed in the same manner and on the same basis as the net income of an individual, except that the deduction of contributions or gifts is not permitted.

Partnership returns serve as a source of information and are used in this office in checking against the returns of individuals constituting the partnership to see that they have correctly reported their income from all sources.

## A Special Form is Provided for the Use of Partnerships in Submitting Returns.

The return in each case must be sworn to by one of the partners, and shall be for the taxable year of the partnership, that is, for its annual accounting period, fiscal or calendar year, as the case may be. The return must state specifically the items of its gross income, the statutory deductions and the distributive shares of each member of the partnership.

"Whenever the personnel of a partnership changes, a new liability is incurred and a return must be made for the partnership from the beginning of the taxable year to the date of the change in the members of the partnership. Another return must be filed by the succeeding partnership from the date in the change in the partnership to the end of the taxable year, or to the date of the termination of the newly formed partnership, if another change is made before the end of the year."

## Bring Records

Taxpayers carrying on business as a partnership will find it to their advantage if they will bring their records with them to the custom house without further delay, where without cost they may have the assistance of deputies familiar with the income tax law in preparing the required returns. This assistance is available now and the return can be completed within a few minutes later during the filing period, which expires March 15th, when the office force will be occupied chiefly in assisting salaried people and wage earners with their returns, only a minimum of time will be available for handling partnerships and other larger returns which involve more or less complicated schedules. It is a case of come early and avoid the last minute rush which rivals that of the department store on the day before Christmas."

## COVE PERSONALS

COVE (Special)—Mrs. A. C. Conklin returned Thursday from Hot Lake, where she had been for the past two weeks recovering after an operation.

Mrs. A. H. Orton, Miss Beatrice Wardell and F. B. Kelly were shopping in La Grande Saturday.

Mr. and Mrs. T. R. Conklin were among the La Grande shoppers Saturday.

Invitations are out for a valentine dance to be given by the Ladies' Guild at the hall Monday evening, Feb. 14.

Marvon McNeill has gone to Hot Lake Sanatorium for treatment.

Stewart French, student at Whitman college, is at home for a short vacation.

Mrs. L. M. Laird and Mrs. I. E. Anderson will entertain the Ladies' Guild Thursday, Feb. 17, at the home of Mrs. Laird.

The Rev. and Mrs. William M. Bradner and Mrs. C. E. Barkner, who attended the Episcopal convocation at Hood River last week, returned home Monday.

Mr. and Mrs. Roy Conklin, of Union, were visiting at Cove Sunday at the home of Mrs. A. G. Conklin.

Mrs. J. E. Mills is on the sick list.

Mrs. J. W. Rollins, who has been a guest of her daughter, Mrs. Alva Murphy, at Cove, has returned to her home in La Grande.

Lester Hekland, of Island City, was a Cove visitor Saturday evening.

J. B. Love, who has been ill for the past month, is able to be out again.

Mrs. W. J. Hallmark is ill at her home here.

Mrs. Mae Kelly is visiting at the home of her daughter, Mrs. Payne Shaughe, at Soda, Wash.

Mr. Roy Bell, who has been ill at her home here for several weeks, is improving slowly.

Mrs. J. W. Hoatson Jr. is ill at her home here.

The pastor of the Baptist church the Rev. C. C. Horda, is spending a few weeks at Wilder, Ida., assisting with revival services there.

Ben Miller, for many years a resident of Cove, but now of Long Beach, Cal., was recently married, according to word received here.

A basketball game between the

## Going to the Dogs? Cuten Tells 'em

NEW YORK—George R. Cuten, president of Colgate university, is an optimist who believes in young folks of the present day. At a dinner of the New York alumni he recited:

My grandad, viewing earth's worn coars  
Said things were going to the dogs.  
His grandad in his house of logs,  
Said things were going to the dogs.  
His grandad in the Flemish hogs,  
Said things were going to the dogs.  
His grandad in his old skin togs,  
Said things were going to the dogs.  
There's one thing that I have to state:  
The dogs have had a good, long wait.

seniors and juniors of the high school Friday afternoon resulted in a victory for the seniors.

Mr. and Mrs. Cyril Richardson, of Pendleton, were week end guests of their parents, Mr. and Mrs. L. M. Laird.

Mrs. T. C. Hefty will be hostess to the Young Matrons' Bridge club Saturday, Feb. 12.

## HILL MEHLBORN PLAYS GOOD GOLF IN SOUTH

Bill Mehlborn in spite of an accident last season when he lost part of a finger caught in a bureau drawer, is playing great golf on Southern courses after a successful tour of the Far West. He has been getting through the several

highly competitive tournaments in which he has participated with an average only slightly above 72 for each 18 holes. Bobby Cruickshank, who is tied with Mehlborn in the South Central Open at Hot Springs, Ark., last year and lost the play-off, will have another chance in the 1927 tournament to be decided February 11.

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