

OFFICE CAT
TRADE MARK REG.
By Jenius

THE FARMER:
The farmer leads an E-Z life.
The 'D' he sows will rot;
And when at E-V rests from strife
His tows will A-K lot.

In D-D has to struggle hard
To E-K living out;
If E-V rests do not retard
His crops, there'll H-A drought.

The hired L-P has to pay
Ase awful A-Z too;
They 'E' rest when he's away,
Nor M-K work will do.

With N-Z cannot make to meet,
Then for A-D takes
Some boarders, who so H-T eat,
That E-C no money makes.

Of little E-C find this life;
Ssh, in old A-G lies;
The debt he O-Z owes his wife,
And then in P-C dies.

UNHAPPY PEOPLE: The fellow who was late for his wedding—but not late enough.

Speaker (at dinner of etah):
"Gentlemen, did you ever stop to think? I ask you again, did you ever stop to think?"
Spewed (tired and sleepy): "Did I ever think to stop?"
She: "Is my nose shiny, dear?"
He: "No, but your right knee is dusty."

A casualty insurance company that had required some additional evidence to support a claim recently received a letter from the widow of the insured, which ended:
"I have so much trouble getting money that I sometimes almost think I wish my husband was not dead."

The father may be the head of the home, but mother usually is the receiver.

AN ALARM CLOCK IS ALL RIGHT IF A PERSON LIKES THAT SORT OF "TING!"
A WOMAN'S TRAVELS
He: You're next. Haircut or shampoo?

She: I really don't know just yet. I'm looking about a bit. I may be back later.

"Why do you stare at me?"
"Father says you are a self-made man."
"Well, why stare?"
"I'm wondering why you made yourself like that!"

"And you can cook like mother used to?"
"Yes, if you can stand indignation like your father used to."

Overnight News Briefs

By the Associated Press Domestic

Washington—Vote on Hughes delayed again by speeches.

Everett, Wash.—Farmer killed and deputy wounded in gun battle after officers go to farm home in search of liquor.

Long Key, Fla.—Hoover fails to get a snailfish.

Honolulu—Brother of Mrs. Marion Selver files court action to obtain admission to autopsy seeking evidence she was poisoned.

Tuba, Okla.—T. E. Caraway, flying instructor, killed, and student seriously injured in airplane crash.

New York—Agreement signed, ending nine-day garment strike.

Baltimore—Lorenzo Price, negro, convicted of murder in first degree for killing Renison Heyman and assaulting his woman companion.

Washington—Increase of \$22,526,369 in stamp taxes shown by internal revenue bureau statement.

El Dorado, Ark.—Mrs. Bertie Gentry, 35, held for grand jury on charge of poisoning husband to collect life insurance.

Foreign

London—Japan rejects American suggestion for 60 per cent cruiser ratio.

Munich—Office of soviet trade commission and homes of employees searched without success for explosives.

Buenos Aires—Five men with firearms take Jose Roman, wounded anarchist, from police guard in hospital.

San Juan, Porto Rico—Senators

deadlocked over choice of senate president.

Mexico City—President Ortiz Rubio sufficient; recovered from wound to leave bed and attend to business affairs at home.

Sports

Toledo, O.—James M. McGraw, secretary of Toledo baseball club, dies.

Philadelphia—Connie Mack awarded \$16,000 prize for "most outstanding service to Philadelphia" in 1929.

New York—Fendley calling of Harney, owned by John G. Bates, of Morristown, N. J., adjudged best dog in Westminster show.

New York—Columbia takes lead in Eastern intercollegiate basketball league by defeating Pennsylvania 32 to 18.

Our birth rate is almost as low as that of France, according to recently compiled statistics. The ratio of one a minute persists, however.

Thieves at Waycross, Ga., stole the gleam from somebody's smile when they robbed a dentist's office of a set of gold teeth.

INCOME TAX FACTS

No. 10.

The term "net income" means gross income less the deductions allowed under the statute. Such deductions include business and professional expense, pensions to employees, taxes, losses, interest paid, bad debts, depreciation, depletion, contributions, etc.

Having arrived at the net income, the next step is to deduct the personal exemption—\$250 for married persons living together and heads of families, or \$150 for a single person, plus the \$400 credit for each dependent, etc. The normal tax is computed on the remainder at the rate of one-half of 1 per cent on the first \$4000, 2 per cent on the next \$4000, and 4 per cent on the balance. Failure to understand the distinction between deductions against gross income and credits against net income has resulted in numerous errors on the part of taxpayers.

Business expenses form a large item in the return of many taxpayers. Typical business expenses of a mercantile establishment are amounts paid for advertising, hire

of clerks and other employees, rent, light, heat, water, telephone, property insurance, and delivery expenses. The expenses of a manufacturing business include labor, raw materials, supplies, repairs, light and heat, power, selling costs, administration, and other similar charges.

A professional man, such as a lawyer, doctor, architect, dentist, etc., may deduct the cost of supplies used in his practice, expenses paid in the operation and repair of an automobile used in making professional calls, dues to professional societies, subscriptions to professional journals, office rent, cost of light, fuel, water, and telephone used in his office, and the hire of office assistants.

Health Talks

Pure Science

At Cambridge there is a popular toast which runs: "Here is to pure science. May it never be of practical use to anyone."

Despite the toast, however, what is pure science at one time is prone to become a very practical science shortly thereafter.

Cherk Maxwell was a pure scientist, a mathematician of renown who, on a purely mathematical basis, calculated and formulated a variety of laws dealing with wave forms of energy.

At the time of the publication of his studies, they were without any practical application at all. Since then, however, Maxwell's studies have served as the basis for much of the engineering involved in the radio industry.

In a comparable manner, some of the first studies conducted by the great Louis Pasteur were in the nature of pure sciences. In time, however, they came to serve as the backbone of certain industries and of medicine.

When quite young, Pasteur became involved in the scientific question of the genesis of life. There were some scientists who maintained that certain forms of life sprang spontaneously out of non-living substances—frogs from the marshes, and so on.

It was this problem which, in the spirit of pure science, Pasteur tackled. To his own satisfaction and the satisfaction of the scientific world, he demonstrated that all living things come only from living things.

Pasteur developed a series of ingenious techniques, the principal one of which was to destroy by boiling or heating all living things which, though invisible, still existed in the fluids tested.

The process now is known as pasteurization. Its most popular application is to the preservation of the relative purity of milk. But in the end it is "pure science gone practical."

Thrifty French

The extreme thrift of the French is nowhere better illustrated than in some of the smaller cafes where regular patrons file their napkins in a sort of rack, suggestive of the time-lasher shops and jay once a week for the laundry of that ilk of them. Some may call it thrift—the French call it "better service."

John Paul Jones Not Tall

John Paul Jones, the gallantest boy, who ran away to sea at twelve and so impressed Europe by his fighting qualities ravaging the English coast during the revolution that Russia subsequently drafted him and made him a rear admiral, was under medium height. He had those common characteristics of the little shaver, zeal for glory, energy and reckless vanity.—Boston Globe.

Pat Sheep Has Daily Beer

As regular as the clock a pet sheep enters the bar of a way-side inn in Scotland every day and by signs orders a bucket of beer. When the last drop is gone it unconsciously turns its back and leaves the place, licking its lips with every sign of enjoyment. The landlady says that the animal, a neighbor's pet, arrives at practically the same minute every morning.

Old tunnels under the streets of Sonora, Cal., dug by miners in the town's halcyon days, are causing difficulties.

Re-Elect Hess President Of Commerce Club

(Observer Correspondent)

UNION (Special)—The Commercial club held its regular weekly session at the Union hotel yesterday afternoon. About 25 members attended the meeting and after the noon luncheon the principal business of the meeting was the annual election of officers. G. J. Hess was re-elected president; Clarence Rowland, vice president; Orest Griggs, secretary and the executive committee E. B. Conner, T. N. Baird and C. L. Cadwell.

Dr. and Mrs. George Hoffman were Pendleton visitors Sunday.

C. L. Cadwell left Tuesday noon for Portland and Washington points to be gone about a week.

The Rev. H. C. Lee went to Wadsworth last night to give a patriotic talk on Lincoln, at a public meeting under the auspices of the K. P. lodge. On Monday evening he will give a talk in Baker. The district convention of the K. P. lodge is to be held at that time.

Ralph Smith returned Monday from Boise where he had gone to visit his family.

The Eastern Star held its regular meeting last night followed by a social meeting. A good crowd was present and bridge was the principal entertainment. Delicious refreshments were served by the committee.

The Union basketball fans enjoyed the splendid maneuvers of the Willamette Beavers when they met the Union Independents Tuesday night. Despite the handicap of the local team and the one-sided score the game was one of intense interest.

Depew's Claim to Fame

Chauncey M. Depew was so well known as an orator and after-dinner speaker that many people lost sight of the fact that he was a prominent lawyer, bank director and railway executive. He served two terms in the United States senate and attended every Republican national convention from 1888 to 1924. In 1924 he was a delegate, but illness prevented his attendance.

Colorful Cartagena

In Cartagena, the visitor will step back many centuries and wander through the old, old city of Seville America. He can visit the church of San Pedro, built in the sixteenth century; encounter native Indians, priests and nuns, dark-eyed Latin American beauties, shepherds from the mountainside; a market scene and a street scene sketched in bold, barbaric color.

Pomp And Circumstance Are Fading In Socialist England of Today

By Bates Roney (Associated Press Staff Writer)

LONDON (AU)—Democratic simplicity of dress is one of the quiet reforms going on almost unperceived in England, reforms which are causing much of the pomp and circumstance to disappear from this land where things frequently are done now because they were so done centuries ago.

Handy uniforms are giving way to plain "civilian" and lengthy modes of address to the short but respectful "Mr. Secretary." Naturally these changes receive impetus from the socialist labor party government.

One of the latest manifestations of the movement came from King George himself when he intimated that cabinet members might wear ordinary evening dress at court functions instead of the customary levee dress. That costume consists of a uniform heavily embroidered with gold lace and costing about \$500. There are several heads of government departments who can not afford such an outlay.

The influence has come out openly in the foreign office where Arthur Henderson is now correctly referred to as "Mr. Secretary." Formerly it was the inevitable rule that the holders of this office should be called "His Majesty's Secretary of State for Foreign Affairs."

The tendency is marked too in the house of commons where frock coats are less often seen, even on the backs of members of the late conservative government.

Winston Churchill now wears lounge suits although his attire was much more formal when he was chancellor of the exchequer. Sir Austen Chamberlain frequently appears in a lounge suit and button shoes. Stanley Baldwin, former prime minister, in seldom seen these days in a tailed garment.

The front bench where the cabinet sits is generally lacking in sartorial glory now. Occasionally J. H. Thomas, unofficial "minister of employment," gladdens the house with a sight of the dress suit which he donned when he became lord of the Privy Seal, but at other times his sack coat flies whitely open and his pockets bulge.

Paradoxically the front bench depends upon "Mr. Secretary Henderson" to maintain the traditions of

demergo a change in managerial machinery. Only Del Pratt at Waco and Arthur Phelan at Shreveport retained their jobs. Even Milton Stock, who piloted Taylor to the 1928 flag, has been replaced by Juley Atk, who steered Port Worth to six consecutive championships a few years ago.

Frank Snyder will have the reins at Fort Worth, George Burns at San Antonio, Del Baker at Beaumont and Carl Williams at Wichita Falls. Joe Schultz, veteran major and minor league performer, is to pilot the St. Louis Cardinals' farm at Houston.

Rainbow at Night

The weather bureau says that a rainbow at night is an anomaly but not a rare phenomenon. It only requires a shower with bright moonlight on it, when the moon is not too high in the heavens.

Ask N. K. West

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DO YOU KNOW

??????

A THREE DAYS' COUGH IS YOUR DANGER SIGNAL

Coughs from colds may lead to serious trouble. You can stop them now with Creomulsion, an emulsified croscote that is pleasant to take. Creomulsion is a medical discovery with two-fold action; it soothes and heals the inflamed membranes and inhibits germ growth.

Of all known drugs croscote is recognized by high medical authorities as one of the greatest healing agencies for coughs from colds and bronchial irritations. Creomulsion contains, in addition to croscote, other healing elements which soothe and heal the inflamed membranes and stop the irritation, while the croscote goes on to the stomach, is absorbed into the blood, attacks the seat of the trouble and checks the growth of the germs. Creomulsion is guaranteed satisfactory in the treatment of coughs from colds, bronchitis and minor forms of bronchial irritations, and is excellent for building up the system after colds or flu. Money refunded if not relieved after taking according to directions. Ask your druggist. (adv.)

CREOMULSION
FOR THE COUGH FROM COLDS THAT HANG ON

S P R I N G

CINDERELLA'S SPRING STYLE SHOWING IS NOW THE HEADLINER OF FASHION EVENTS

A charming showing of spring's smartest garments, which glorify the misses and matrons — at the lowest prices in the city.

COATS
Featuring 14.95 to 59.95

Capelets — Drooping hemlines, fur and plain collars, peplum effects. Belted and full waistline.

FROCKS
Featuring 14.95 to 44.95

New silhouettes, modified lengths, long and short sleeves. Capelets—Uneven hemlines, Princess and Empire.

SUITS
22.95, 29.95, 34.95

It's a season of varied personalities in suits — short jackets, finger-tip or full length — hip-top bolero and nipped-in silhouettes—bright colors, black and navy.

MILLINERY
5.95 - 12.95

Style is given a new meaning by the many expressions of youth and novelty combined so interestingly in the new hats—new arrivals daily.

EASY PAYMENT PLAN

Pay us the easy, convenient and economical way — just a little every week, two weeks or month.

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Announcing New Service by MOTOR COACH

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3 Trips Daily to Pendleton and Way Points
3 Trips Daily to Baker and Way Points.
2 Thru Trips Daily to Portland and Way Points.
Thru Daily Service to Weiser, Ontario, Boise, Twin Falls, Pocatello, Salt Lake City and Way Points.

Connections are made at Pendleton to and from Spokane, Coeur d'Alene, Colfax, Lewiston, Pullman, Moscow, Walla Walla and Way Points.

Connections are made at Umatilla to and from Kennewick, Pasco, Spokane, Yakima, Ellensburg, Wenatchee and all Yakima Valley Points.

Connections are made at Arlington to and from Heppner, Condon, Fossil and all John Day Valley Points.

Connections are made at The Dalles to and from Prineville, Bend, Klamath Falls and all Central Oregon Points.

Connections are made at Portland to and from Tacoma, Seattle, Vancouver, B. C., and Way Points North and Salem, Corvallis, Eugene, Roseburg, Medford, Sacramento, San Francisco, Los Angeles and all Way Points South.

Connections are made at Salt Lake City to and from Denver, Omaha, Kansas City, St. Louis, Chicago, New York and all Eastern Cities.

Motor Coaches Leave La Grande

FOR—	Time	Rate
Pendleton	10:15 a. m.; 1:00 p. m.; 6:50 p. m.	\$2.25 \$3.40
Walla Walla	10:15 a. m.; 1:00 p. m.	3.75 5.65
Lewiston	10:15 a. m.; 1:00 p. m.	7.25 10.90
Spokane	10:15 a. m.	8.75 13.15
Yakima	10:15 a. m.	7.30 12.65
Portland	10:15 a. m.; 6:50 p. m.	8.00 12.05
Baker	10:10 a. m.; 3:30 p. m.; 8:25 p. m.	1.80 2.70
Boise	10:10 a. m.	7.10 10.65
Salt Lake City	10:10 a. m.	19.15 31.90

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Authentic New SPRING FASHIONS

There is an appealing feminine quality—a youthful charm—about these first Spring fashions that make them irresistible! New models are arriving every day from New York—developed in Spring's fresh colors—exclusive in style, yet not expensive.

The First Of The New Frocks \$9.75

Sponsor the new silhouette, skilfully adapted for early Spring, in the leading colors and fabrics.

The Jacket Frock pictured combines a white sleeveless princess dress with a youthful little jacket of vivid orange. Size 8.

The Silk Print, pictured at the right below, features a fitted neckline, adorned with perky little bows lined with cream silk.

Sports Coats Are Belted \$14.75

Coats for sports wear defy the feminine mode with their jaunty tailored lines.

The Coat pictured is of soft basket weave with smart rounded lapels and clever cuff straps.

Children's Frocks In Gay Prints 98c

Any little girl will love a dainty percale dress with a modernistic design in rose, white and blue—or a blue and white gingham trimmed in white pique.

The Millinery Mode Favors Brims \$2.95

In keeping with the feminine mode, the hats for Spring are demurely brimmed—in soft flexible straw, straw trimmed felt, or satin. Come in and see our smart copies of new French models!

Striking New Shoe Designs \$3.89

Graceful patent leather slippers with cutout designs and tiny decorative buckles are smartest for dress wear. Trim kid ties are worn with sport costumes.

Other Models . . . \$2.69 to \$4.19

MONTGOMERY WARD & Co.
1101-3 Washington Ave. Main 18 La Grande, Ore.