

CLASSIFIED ADS

The Market Place of Union and Wallowa Counties

WANTED

WANTED—Feeder pigs. What have you? J. L. Westenskow, Imbler, Ore. 2-5-3 t.

WANTED—Tree topping. Call 222-J. 2-3-6 tp.

FOR SALE—My residence with garage, at 1304 Ave. C. Clear title. Full cemented basement, stationary laundry trays, and pipe furnace. Spacious grounds and shrubbery. Reasonable payment and easy terms, or might consider property of less value with clear title on improved street further out or small acreage. Similar property in Union considered. M. W. Huffman. 2-6-1 tp.

FOR SALE

FOR SALE—Child's tricycle in good condition. Cheap. 1201-8th St. 2-6-2 tp.

FOR SALE—Cheap, 2nd hand furniture, rugs, Sharpless cream separator. Phone 303-M. 2-6-2 t.

FOR SALE—Gobbler, big Bronze type. Farmers 84. 2-6-2 tp.

FOR TRADE OR SALE—Trade my new 8 room house for small place, or town hall, price \$2000, 2506 Spruce or write P. O. box 492, City. 2-6-6 tp.

FOR SALE—Small place in Lower Cove, fair buildings, good place for turkeys or corn. Address R. L. Hardwick, Alicel, Oregon. 2-5-3 tp.

FOR SALE—Alfalfa seed, common and Grimm. Also sweet clover seed and spring rye seed. Specialize in cleaning farm seeds. Ph. Farm. 43. 2-5-1 mp.

FOR SALE—A-1 Delicious apples, \$1.35 box, at Berger's grocery. 2-5-1 m.

GOOD SPUDS—\$1.00 per sack. Small spuds, 50. Apples 50c bu. Will trade for labor if you haven't cash. Write Milo A. Pratt, Imbler. 2-5-2 tp.

FOR SALE—Service station and auto camp, good buildings, well equipped. On main highway, good location. J. R. Oliver. Call 232-W. 2-4-4 tp.

Automobiles

USED CARS

1927 Buick Touring	\$75.00
1927 Ford Touring	50.00
1926 Ford T Coupe	100.00
1926 Ford T Coupe	100.00
1925 TI Truck	125.00

All these cars are in good condition and will give excellent service. We Trade

PERKINS MOTOR CO.
Main 500 Cor. 4th & Adams
2-6-2 t.

USED CARS

1926 Ford Roadster	\$125.00
1927 Ford Coupe	155.00
1927 Chevrolet Coach	245.00
1930 Chevrolet Club Sedan	595.00
1927 Oakland Coupe	346.00
1927 Paige Sedan	295.00
1928 Studebaker Roadster	295.00
1927 Ford Pickup	145.00
1926 Chevrolet Coach	195.00
1928 Chevrolet Coach	380.00
1927 Buick Sedan	495.00
1930 Chevrolet Truck	625.00
1926 Star Sedan	145.00
1927 International Truck	350.00
1927 Essex Coupe	295.00

All cars have 1931 license.

LARSON CHEVROLET CO.
2-6-1 t.

Owners of Dairy Herds Meet At Imbler Tuesday

By Mrs. Ray Wilson
(Observer Correspondent)

IMBLER (Special)—Prof. Swearing, of the Smith-Hughes department, held another dairy meeting at the school house Tuesday evening. Mr. Jones of Washington, D. C., and Mr. Morse of O. S. C. discussed "Reduction of the costs and dairy products and the effect of breeding." Those present were: Alvin Westenskow, Frank McKennon, County Agent H. G. Avery, J. A. Gaskill, Harry Titz, Ted Conrad, Claude Woodell, William Pries, Wayne Frizzell, P. G. Pottratz, Vic Johnston, George Hunt, R. C. Jones and Edward Pratt.

The current issue of Imbler High school is replete with interest to patrons of the school and reflects much credit on its staff and reporters. The editor is Doshia Graybeal; Lynn Anderson is assistant editor; Carol Wagner, manager; Madeline Oliver, social; Vera Fewell, jester; Thea Lloyd, athletics and Charles Lewis, athletics. The reporters are: Dorothy Redman, Dortha Fowler, Mary Hicheson, Bernice Johnson, Lorene Spencer and Gerald Masters. Faculty advisers are Mr. Johnson and Mrs. Gordon.

The Elgin and Imbler valley ball teams played in Wade hall Wednesday evening. The Elgin team won by

Observer Want Ad Rates

(Count five average words to the line.)

Per line, 1st insertion — 15c
Per line, each addl consecutive insertion — 7c
Minimum charge on one order — 15c

RATES BY MONTH

3 lines, per month	\$2.50
3 lines, per month	\$2.50
4 lines, per month	\$3.50
6 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 secure 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. Bids 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 orders on ad inserted until further notice must be received by the same hour or extra insertion will be charged.

PHONE MAIN 600
"An Observer Want Ad Will Do It"

FOR RENT

FOR RENT—3-rm. apt. and single room, ground floor, 1201-8th St. 2-6-2 tp.

FOR RENT—2 room furnished house. Ph. 278-R. Call at 501 Cedar St. 2-6-2 tp.

FOR RENT—Desirable store adjoining new MacMarr store on Depot street. 2-5-12 t.

FOR RENT—Small apt. Suitable for 2. Steam heat, lights furn. 1306 O Ave. Ph. M 934. 2-4-4 t.

FOR RENT—Modern sleeping rooms. Ph. 236-R. 2-4-3 t.

FOR RENT—Garage, 1610 Adams. Call Main 38. 2-3-1 t.

FOR RENT—Furn. apt. One to be proud of. Newly decorated throughout. Cheap. Landis Court Apt. 1-28-t f.

FOR RENT—Furnished, quiet, steam heated apt. Waverly Apts. Phone 203-W. 1-24-1 mp.

FOR RENT—Furn. apt. Cor. 6th & N. Phone 147-R. 1-13-t f.

FOR RENT—Furnished apt., 1805-4th street. 12-9-t f.

FOR RENT—Furn. houses and apt. with bath, clean, quiet, low rates. Adults, 1810 Greenwood. 8-10-1 m.

a score of three games to one. The players on the local team are: Walter Furman, Milo Pratt, John Morris, Hubert Rollins, Phil Prior and Olive and Lyle Wilson.

Imbler has a new orchestra and although just recently organized it is making a splendid showing. It consists of Gladys Billings, piano; William Westenskow, violin; Theron Anderson, C melody sax; Clifford Westenskow, alto sax; Lester Westenskow, trumpet; Woodrow Westenskow, drums. They call themselves the Hit and Miss orchestra.

The third and fourth grade room lost one student this week when Nora Anderson moved away and gained another with the admission of Letha Buyer.

Jack Lloyd is absent from school this week due to the whooping cough.

The pupils of the fifth and sixth grade rooms have organized a book club. They write the stories and then dramatize and act them. Their teacher, Miss Bond, reports this is proving very interesting and instructive.

Dr. Arthur Martin, of Enterprise, visited here Sunday at the home of his parents Mr. and Mrs. F. M. Martin.

Mr. and Mrs. C. W. Fox had as their dinner guests Sunday Mr. and Mrs. E. J. Hazen and Mr. and Mrs. Lyle Kiddle, of La Grande.

Mrs. E. J. Hazen was called to Pendleton this week by the illness of her mother. She returned Wednesday evening and reports her mother much improved.

Lyle Wilson has been serving on the jury in La Grande this week. A delightful party was held Wednesday evening at the home of Mr. and Mrs. C. C. Welch. This was in

National Batteries
Unconditional Guarantee
\$5.00
Liberal Allowance for Your Old Battery.
GENERATOR, STARTER AND IGNITION WORK
COX AUTO ELECTRIC
1425 Adams Phone M 753

HONOR

The honor of serving you at a time when expert and efficient service is so badly needed obligates us to do everything as nearly perfect as possible. You can rely upon us.

We Understand

SNODGRASS & ZIMMERMAN
Main 62

Professional Directory

Physicians & Surgeons

A. L. RICHARDSON, M. D.
Physician and Surgeon
Office over Glass Drugs
Office Phone, M-15 Res. M-55

LEE B. BOUVY, M. D.
LEWIS WILKES, M. D.
Practice limited to diseases of the Eye, Ear, Nose and Throat.
New Foley Building Telephone Main 16

DR. F. L. RALSTON
Eye, Ear, Nose and Throat
1-7 SOMMER BLDG.
Phone Main 778.

Astrologer
MRS. FREDERICK BALMES
801 N. AVE.
Readings by Mail a Specialty

MISCELLANEOUS

OLD TIME DANCE Saturday night at Eagles hall. 2-5-3 t.

SOMMER HOTEL RATES — \$12 and up. Sure to please. 1-30-1 mp.

AUCTIONEER—Jay Breshears graduate Am. Auction College. R. D. No. 1, Alicel, Ore. 1-26-12 tp.

ROBERT BALLOT—Graduate State Academy Music, Berlin, Germany. Teacher and maker, violin, cello. Studio and shop, Adler's Music Co. 1-24-4 mp.

ROOFING WORK—Repair work or any kind of a new roof. Call Chas. Hildebrand, 620-W. 1-8-1 mp.

AUTO AND WINDOW GLASS—Cut and fitted on short notice. La Grande Construction & Supply Co. 12-19-1 m.

GUARANTEED RADIO SERVICE—On all makes of radios. Jewell test equipment. Reasonable rates. Wesley McDonald, Ph. 140-M. 2-1-1 m.

EASTERN OREGON School of Music, violin, piano, voice. Credits, I. O. O. F. temple, 447-J. 9-6-1 m.

LA GRANDE MATTRESS & Upholstering & Rug Cleaning Works. Phone 424-W. Chas. Edwards, prop. 12-1-1 m.

MONEY TO LOAN—We are representatives for the Prudential Insurance Co. and can make farm or city loans at attractive rates of interest. Chas. H. Reynolds, insurance, loans and bonds.

LOST

LOST—29x3.00 tire with Jennings & Shumate tire cover. Call M. 101. 2-5-2 t.

the nature of a surprise on Mr. Welch, it being his 65th birthday anniversary. Those present were: Mr. and Mrs. E. B. Long, J. E. Woods, A. Page, C. M. Hale, A. Weaver and Mr. and Mrs. C. C. Welch. The average age of those present was 64 years, the oldest being E. B. Long who is 83 and the youngest Claude Hale who is 43. Delightful refreshments with a centerpiece of pink and white lily pond cake and white candles in red holders.

The American Legion auxiliary called on Mr. and Mrs. Buchanan

Winston Churchill, British conservative, predicted "a terrible catastrophe" in India as an outcome of the government's policy.

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at Alicel one day this week and were served with a pot luck dinner. Those making the trip were: Anna Pratt, Beatie Westenskow, Edna Conklin, Adelle and Edna Morris, Pansy Skilling, Mrs. Tom Page, Melba Gibson, Grace Rollins, Hattie Wise.

The many friends of Mr. and Mrs. Chick Cleaver regret their departure to Meacham. Mr. Cleaver has secured a position on the highway at that place. Mr. Cleaver left Sunday and Mrs. Cleaver left Wednesday with his parents, Mr. and Mrs. C. W. Cleaver.

What to Do With Clipperton Rock?

PARIS, Feb. 6 (AP)—"Now that we have it, what will we do with it," the average Frenchman and many papers are asking in commenting upon the award of tiny Clipperton Rock, Pacific ocean island off the Mexican coast, to France by the king of Italy.

It is pointed out that the island is a mere dot on the map, valued principally for the guano of seabirds' dung, an excellent manure—found there.

One visitor to the island said yesterday that those who dreamed of military or air base there were "endowed with a super-imagination."

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Income Tax Facts

No. 5

Failure to understand that section of the revenue act which relates to the apportionment of the personal exemption of persons who were married during the taxable year has resulted in numerous errors in income tax returns, usually to the disadvantage of the taxpayer.

The act provides that if the marital status of a taxpayer changes during the year, his personal exemption shall be determined by apportionment in accordance with the number of months he was single or married. The fractional part of a month is disregarded, unless it amounts to more than half a month, in which case it is considered a month.

For example, a couple married on October 14, 1930, may file a joint return and claim an exemption of \$3,125, which is 9-12 of \$1,500, or \$1,125, for the husband while single, plus 9-12 of \$1,500 for the wife while single, plus 3-12 of the \$3,000 for the period they were married. Should they file separate returns, each is entitled to an exemption of \$1,500, 9-12 of \$1,500 plus 3-12 of \$1,500.

In no instance may the total per-

sonal exemption allowed husband and wife living together on the last day of the taxable year exceed \$3,500, irrespective of whether separate returns are filed or not. If, for example, a person married on October 14 was from January 1 to October 14 the head of a family, he or she would be allowed a total exemption of \$3,500, and the other spouse, though single during that period, would be allowed no exemption.

The provision relating to apportionment of the personal exemption applies also to the head of a family. A taxpayer who on October 14 ceased to be the head of a family—the support in one household of one or more relatives having been discontinued—is entitled to an exemption of \$3,000, which is 9-12 of \$3,500 plus 3-12 of \$1,500.

With respect to the \$400 credit for a dependent, the taxpayer's status on the last day of the taxable year determines this credit. If his support of such dependent ceased before the end of the taxable year, he is not entitled to this credit.

Washington—Prospect for settlement of relief controversy dimmed as Senate leaders are told Hoover is firm against food appropriation.

New York—James Maxon Jr., acquitted of slaying Paynter.

Chicago—Information from hearing is that Mrs. Helen McCallum Cannon, bishop's second wife, supplied data for part of charges against him.

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