OVER THE VALLEY

Mabel E. Morton, Valley News Editor
Phones: Residence, Main 966; Office, Main 600

Friday afternoon at the home of Mrs. John Hamann in La Grande. It was a valentine party and the house was very prettily and appropriately decorated for the affair. The attendance of members was very large with Mrs. C. D. Huffman, Mrs. Lester Masterton, Miss Beddes and Mrs. Beryl Taylor as guests. The first contest of the afternoon was a gum chewing contest, and Mrs. Mamie Hughes met the requirements, which were to chew the gum until it could be stretched an arm's length. Mrs. Carrie Spencer was the winner in a valentine contest. Some very nice refreshments were served. It was such a nice party that the women were reluctant about going home until late in the afternoon.

—o—

Home Again—
Mrs. L. K. Robinson, who has been making a visit at the home of her son in Yakima, and with relatives and friends at Walla Walla, has returned to the Cove. Mrs. Robinson has decided to remain in Cove and make her permanent home there.

—o—

Has Relapse—
Mrs. Rankin Edgar, who is making her home with her daughter, Mrs. Julius Fisher on lower Cove, suffered a relapse about two weeks ago after she had improved so well from her long illness. She is now able to sit up for a short time each day. Mr. Edgar is also better from a recent but less severe illness. Their daughter, Mrs. W. W. Williams, who has been working in Portland, has come to the valley and will assist with the care of her parents.

—o—

Move to Imnaha—
Friends in the valley of Mr. and Mrs. J. Ross Leslie, formerly of Joseph, and also connected with Wallowa Lake Wonderland, will be interested to know that the family is moving from Joseph and taking up their residence at Imnaha where they have leased a property for the next two years.

Ill—
Mrs. Lee Childers who lives on the Lower Cove market road has been quite miserable the last week or so, suffering from antrim trouble.

—o—

Is Better—
The baby of Mr. and Mrs. O. A. McCabe on the Island City-Cove highway, who is ill of scarlet fever is reported as being considerably improved.

—o—

To Camp—
J. R. Price of the Cove has moved up to the Price summer home "Camp Yew Bow" for the 1931 season. He is quite busy now getting out a large order of fence posts from the timber on the place. Mrs. Price and Lona Nelda will remain in Cove until school is out.

—o—

Get Milking Machine—
A new Surge milking machine was installed on the Harry Fisher dairy ranch near Cove yesterday. It is a two-bucket machine. Mr. Fisher is milking 14 cows at present and this new piece of equipment will expedite matters considerably at chore time. We may possibly have overlooked the item, but A. L. Becker of the same vicinity installed a similar machine a week ago.

—o—

Children Ill—
Richard and Merton, two young sons of Mr. and Mrs. Will Taylor on the Cove highway have been quite ill of tonsilitis, but both are some better now.

—o—

Co. Nurse Leaves—
Miss Althea Stoneman, well known in this county, and public health nurse of Wallowa county, has resigned her position and will leave Eastern Oregon the first of March. Miss Stoneman has been working in Wallowa county for the past two years, or since the office of county nurse was first established. It is reported that her successor has not yet been appointed by the proper officials.

"Model" City To House Workers At Hoover Dam

DENVER (AP) — The nation's newest full-fledged municipality soon is to rise from hot desert sands.

It is Boulder City, Nevada, the "model" town where laborers, craftsmen, engineers and artisans connected with the construction of Hoover dam will live for the next eight years.

Located on a high tableland of several thousand acres, 23 miles east of Las Vegas, Nev., Boulder City will provide homes for approximately 3,000 workers and their families.

It will be constructed with rigid economy as to detail, although permitting many new ideas in city planning. To S. P. De Boer, Denver landscape artist, has been assigned the task of planning the town.

Designed on the lines of a double triangle, Boulder City is to have no cross streets. Boulevards, named after the Colorado river states, will act as traffic arteries, and there will be open plazas near each of the larger buildings in the business district.

Engineers hope to begin installation of the domestic water system in July, and the city buildings will proceed shortly afterward.

Churches, schools, theaters, hospitals, playgrounds, a hotel and a nine-hole golf course will be built — all set to a scale of simplicity. For those wishing to engage in business at Boulder City lots will be for lease next year.

There will be no concessions nor monopolies, and during the period of construction no lots will be sold.

Southern pine, fig, date, pomegranate and palm trees will be planted in the desert region. Uncle Sam will spare no effort to make his workers in the wasteland as comfortable as possible. To shut off summer's hot winds the city will be hedged by a forest of trees.

Allowance has been made for the possible growth and development of Boulder City beyond the eight-year period for which it is being created. Many of the workers no doubt will remain in the community, while others, because of the nature of their employment, will go elsewhere after the dam is finished.

Columbia Valley Ass'n. Considers River Projects

PENDLETON, Ore., Feb. 17 (AP) — Members of the Columbia Valley association from Oregon, Washington and Idaho were here yesterday for the annual meeting of the organization. Dr. Clark Black, president of the association, took cognizance of unconfirmed rumors that a reduction in freight rates ordered by the interstate commerce commission may not go into effect before June 1. The new rates are supposed to become effective April 1.

Efforts of the association to promote navigation on the Columbia river and its tributaries were reviewed by Black, and special emphasis was placed on the work to have the $850,000 appropriation passed by congress for development of the project.

The report of the organization showed $10,000 had been spent during the past year, $7,700 of which was for salaries.

After a spirited debate the association adopted a resolution endorsing efforts of the Western Inland Waterway corporation to start boat service on the Columbia river on a publicly supported basis.

Harry Mitchell, district manager of the bureau of foreign and domestic commerce, outlined waterway development in southern states and in Europe, and Major O. O. Kuntz, army district engineer, spoke on development of the Columbia and its tributaries.

The following men were elected to the board of directors: Roy Booth, Eugene; Shelby Wiggans, Portland; K. D. Dawson, Portland; R. J. McKiernan, Pomeroy; John Caster, Walla Walla; G. P. Mix, Moscow, Idaho; W. J. Deal, Nampa; Ray McKaig, Boise; Mark Means, Lewiston.

Directors who were re-elected included: Phillip Jackson, Portland; H. S. Rogers, Corvallis; J. E. Akey, Pendleton; F. R. Brown, Vancouver; H. R. Richards, The Dalles; Frank Jenkins, Eugene; Charles Bloom, E. A. Binford, R. B. Wilcox, A. D. Katz, and Henry F. Capell, all of Portland, and J. L. Yantis of Patterson, Wash.

Radio Programs

WEDNESDAY PROGRAMS

National Broadcasting Co.: 6, financial advice; 6:30, vocal concert; 7:30, Grantland Rice interview, music; 8, Amos and Andy; 8:15, orchestra and soloists; 9:15, Melodists; 10, drama hour; 10:30, Nomads; 11 to 12, dance music.

Columbia Broadcasting system: 6, Fast Freight; 6:30, Columbians; 7, Melody a Minute; 7:30, concert; 7:45, Sport Shots; 8, Guy Lombardo; 8:30, Revue; 9, musical programs; 10, answer man, Lord Banquet, orchestra; 11, orchestra; 12 to 1, dance music.

Northwest Broadcasting system: 5:30, health, markets, gardens; 6, orchestra, talk; 7, operatic gems; 8, popular melodies; 8:30, Lord Banquet; 8:45, Television Troubadors; 9, orchestra; 10, Sunshine program; 10:30, organ; 11, orchestra; 12 to 3 a. m., Revellers, requests.

Spokane

KHQ (590): 7, Town Crier, news, Start o' Day; 8, Happy Time; 9, Lumberjacks, music, talks; 10:30, Woman's Magazine; 11:30, organ, talk; 12:15, farm and home hour; 1:30, school of air; 2, studio parade; 3, Gems of Remembrance; 3:30, orchestra, singers; 4, service hour; 5, Bobby Jones, music; 6, NBC programs; 9:15, studio program; 9:45, tenor; 10, feature; 11 to 12, dance music.

Seattle

KJR (970): 5:30 to 3 a. m., NBS programs.

Tacoma

KVI (760): 9, symphony; 9:30, studio program; 10, Walkathon; 11 to 12, orchestra.

Portland

KEX (1180): 8, popular melodies, Journal summary; 9, Toonerville symphony; 9:30, Neapolitans; 10, Sunshine program; 10:30, organ; 11, White Wizard, orchestra; 12 to 1:30, NBS.

Oakland

KLX (880): 6, concert duo; 7, news; 7:30, Charles and Allen, studio program; 8, Hour of Melody; 9, talk by Severin; 9:30, Rodeo Novelty Boys; 10 to 11, dance program.

KGO (790): 6 to 12, NBC programs.

San Francisco

KPO (680): 6, Smiles program, Henry Starr; 7, orchestra; 8, children's play; 8:15, community chest program; 8:30, musical capers; 9:30, instrumental music; 10, dance orchestra; 11 to 12, Melodists.

Los Angeles

KFI (640): 6, NBC programs; 8, singers; 8:N45, Florentine duo, tenor; 9:15, "D-17 Emperor"; 9:30, orchestra and soloists; 10:30, symphonet; 11, NBC.

KNX (1050): 6, organ; 6:30, KNX artists; 7, Watanabe and Archie; 7:15, Dr. Baumgardt; 7:30, music; 8, The Airedales; 8:30, novelties; 9, Serenaders; 9:30, Rev. Ethel Duncan; 10, Wranglers; 11 to 12, organ.

KHJ (900): 6, CBS programs; 7, musical comedy; 8, CBS programs; 9, music; 9:30, studio program; 10, news, orchestra; 12 to 1, organ.

Salt Lake City

KSL (1130): 6, NBC programs; 6:15, orchestra; 8:45, Gems; 9, popular music; 9:30, popular composers; 10:30, organ; 11 to 12, dance music.

Denver

ROA (630): 6, NBC programs; 6:15, orchestras; 10, drama hour; 10:30 to 11, organ.

Suggests "Malheur" Change Its Name

SALEM, Ore., Feb. 17 (AP)—Representative C. H. Oxman believes that nobody wants to move into a county with a bad luck name.

For that reason he has introduced a bill in the state legislature which would change the name of his county from Malheur to Sinnot and would make a like change in the name of Malheur river.

Malheur means literally "bad hour" and, in freer translation, "bad luck." That's no kind of a name to attract settlers, Oxman said.

The proposed new name would honor the late N. J. Sinnot, representative to congress from Eastern Oregon.

President Pardons Montana Policeman

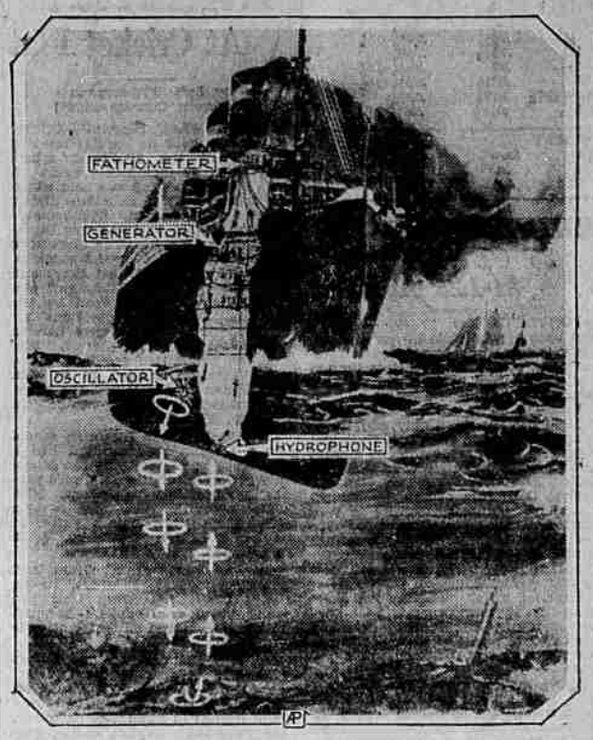
WASHINGTON, Feb. 17 (AP)—David T. McKelliott, Great Falls, Mont., police lieutenant, convicted of violation of the prohibition law, has been granted a full pardon by President Hoover.

The pardon, effective at once, was granted on the ground that McKelliott was convicted for indirectly violating the law and had served Great Falls as a police officer with a good record for 20 years.

McKelliott was fined $100 last December and committed to jail until the fine was paid. He refused to pay it and placed his case before the president, who after a review granted him a full pardon and remitted the fine.

The state of Nevada permits 25-round boxing contests.

LUSITANIA'S AVENGER USES WAR DEVICES TO CHART ROCKS OFF COAST OF ALASKA



Ships chartering hidden rocks off Alaska's foggy shores use an echo-sounding apparatus called a fathometer. This employs sound waves to read depths almost instantaneously.

SEATTLE (AP)—The avenger of the Lusitania again searches the ocean, but not with depth bombs this time.

She is seeking and charting the hidden rocks off Alaska's foggy shores.

From the wartime exploit of sinking the "sub" which dealt the death blow to the big-passenger laden liner, the U. S. S. Surveyor has turned to peaceful pursuits. Forty-two miles of the southwest shore of Kodiak Island is her present charting job.

For weeks the vessels steam slowly to and fro over the same expanse, through fog, rough seas and dangerous tides.

Submarine-fighting devices of the World war, adapted to a marvelous accuracy in the fathometer and an adaptation of radio are the Surveyor's principal instruments.

The fathometer employs sound waves to read depths virtually instantaneously, without stopping the ship. The device sends a sound out from an oscillator on the bottom of the ship, and a microphone picks up the echo as the sound comes back reflected from the bottom.

Knowing the speed of sound in water, the depth can be calculated by the elapsed time for the echo to return. The Pioneer makes a depth reading every 200 feet in water about 20 feet deep.

The radio device marks the position of the bottom where the echoes are read. It is called the R. A. R., which is short for radio acoustic range finding. A small bomb is exploded behind the Surveyor. Sensitive hydrophones in the water near shore pick up this sound and transmit it by land lines to shore stations.

Automatically the shore station sends a radio signal back to the vessel. Although these stations are 20 to 50 miles apart, and the Surveyor often miles out of sight of land, the underwater sound wave and return radio signal enable her officers to stick a pin in her position as accurately as if the two signals were measuring rods reaching out from the shore.

Wire draggings, the final step to locate underwater obstacles to navigation, is the Explorer's job. The winter's work, now drawing to a close, is mathematics without end, not as exciting for a sailor as the summer season.

LOSTINE PERSONALS

By Mrs. William Wiggans
(Observer Correspondent)

LOSTINE, Ore. (Special)—Mr. and Mrs. Sam Wade, who have spent several weeks in Walla Walla, returned home this week.

Mrs. E. V. Goodman and children are at the home of her sister, Mrs. Charles Bridwell, for the week. They expect to leave next month for Yreka, Ca.

Mr. and Mrs. Edgar Garrett are the proud grandparents of a nine-pound boy born to their daughter, Mrs. Anna Robertson, at Kimberley, Idaho. The little fellow has been named Robert Earl.

Berkley Caudle, who has been very ill the last week of bronchitis, is much better.

Mr. and Mrs. George Neil, of Weiser, Idaho, came in Saturday and are visiting at the home of their daughter, Msr. Lester Emmons.

Mr. and Mrs. C. L. Allen, Misses Neil Allen and Louise Kennedy, of Wallowa, and Harley Allen, spent Sunday evening at Wallowa lake skating.

Ralph Goodman is selling his household things in Lostine, preparing to move to California.

V. A. Searles, of Alder Slope, was a business visitor at Lostine Tuesday afternoon.

Mrs. Carrie Van Pelt spent the weekend in Enterprise with her daughter, Mrs. R. V. Goodman.

Relatives have received announcement of the marriage of Miss Ethelyn Leaman and Clairmount Douglas which took place at Boise, Idaho, on Jan. 31. Mr. and Mrs. Douglas are making their home at Owyhee, Idaho. Mrs. Douglas is the granddaughter of Mrs. Emma Gaston and has a host of friends and relatives here who wish her much happiness.

Mrs. James Haun returned from Southern California last week where she spent several weeks. Her daughter, Mrs. James Clark, of Hollywood, returned with her. Mr. Clark drove through and arrived here on Friday. Mrs. Clark has been ill. They will remain here with Mr. and Mrs. Haun for the present.

Charles Bridwell and Willard Kuhn spent Sunday with Bert and Norris Cussins.

The C. E. society of Lostine was entertained at the Christian church last Wednesday evening by Maurice Lloyd. Refreshments were served by Maurice, assisted by his mother, Mrs. Bessie Lloyd, all the young folk reporting a delightful time.

E. G. Seamon accompanied by Mr. Williams and Mr. Wasser, of Milton made an auto trip to Lostine Sunday looking after business.

Mr. and Mrs. Judd Cook and son, Merle, and Mrs. Effie Cook, drove to Cove Wednesday morning to attend the funeral service of A. E. Hartley, a former resident of Wallowa county. Mr. Hartley was a brother-in-law of Mrs. Judd Cook.

Mrs. Ida Houser, of Enterprise, has been spending the week with Mrs. William McPetridge.

Mr. and Mrs. Lester Emmons and sons, Billie and Edmond, Miss Mildred Emmons and Mr. and Mrs. George Neil spent Sunday as the guest of Mr. and Mrs. Earl Emmons on Alder Slope.

Mrs. Caroline Olsen slipped on the ice as she was walking to town from the Orval McArtor home Sunday and sprained the muscles of her knee, causing her much pain. She is at the home of her daughter, Mrs. Mike Crow, this week.

Mr. and Mrs. George Evans, of Wallowa, visited Mr. and Mrs. Frank Bradley Tuesday.

The Wallowa Presbyterian Christian Endeavor society of Wallowa, was the guest of the Lostine society Wednesday evening at a valentine party held in the Presbyterian church basement.

The work of lowering the ceiling in the Presbyterian church has been completed. Rev. Max Cook and D. H. Magill have done most of the work. Last Sunday the services were held in the basement. The lights have been put back and all is in readiness for regular services.

William McPetridge and son, Royal, shipped two carloads of fat cattle to Portland Saturday, returning home Tuesday. They found a dull market although there was a light run of stock. The market had dropped 25 cents during the week.

Mrs. J. D. Haun, of La Grande, is visiting this week at the home of Mrs. James Haun.

Mivv Verda Childers was an Enterprise visitor Thursday, having her eyes tested. Miss Verda missed several days of school until she received her glasses.

Mrs. O. J. Poley spent Saturday in Wallowa. She was a guest of Mrs. Edna Hall.

Mrs. Harry Maughn and daughter, Lorraine, of Enterprise, were calling on friends in Lostine Sunday. She also visited her aunt, Mrs. Gillispie, at Wallowa.

Mr. and Mrs. S. L. Magill and Mrs. D. H. Magill spent Thursday afternoon in Enterprise.

Mrs. Nellie Ashley, of Enterprise, and Mr. and Mrs. O. J. Poley and daughter, Miss Margaret, were Sunday guests of Mr. and Mrs. Charles Whitnead.

Miss Beulah Magill suffered another attack of gallstones last Thursday and was taken to Wallowa hospital for treatment.

Leonard Evans, of Yakima, Wash., was visiting his sister, Mrs. Frank Bradley, Tuesday.

The old folks' shower party, sponsored by Mrs. William Wiggans and given in the basement of the Presbyterian church Wednesday, was attended by about 60. The gifts showered on those present were of a burlesque nature. Delicious refreshments were served.

The Community club gave a pinochle party at the home of Mr. and Mrs. Roy Haun Wednesday night. There were 50 guests present. Delicious represhments were served and the club netted $13 for the treasury.

Miss Irene Crossler and Quentin Lathrop were married Saturday morning, Feb. 7 at the Christian church at Enterprise, Rev. H. L. Ford officiating. Mrs. L. V. Lathrop and E. A. Crossler were present. Both young people are from the Leap country.

Mr. and Mrs. Joe Lloyd, of Imbler, came in Monday to attend the funeral of Mrs. Rhoda Trump. Mrs. Lloyd Lloyd returned the same day but Joe remained on business.

After making a trip to the state line north of Troy after a violator of the game laws, Game Wardens Rogers of Wallowa county, and W. A. Cornell, of Union county, returned empty handed the first of the week. They had learned that a man living in the far north county was selling elk teeth in Walla Walla. They came to the state line and found the home of the supposed offender just across the state line. The Oregon officers could go no farther and returned home.

A masquerade dance was held at Lostine Saturday night, with a large crowd present.

Mrs. C. E. Thomas entertained the Community club at her home Friday afternoon. Refreshments were served.

Mrs. Georgie Allen entertained the Neighborhood club at her home Thursday afternoon, about 60 women being present. Much business was transacted. Mrs. Allen served delicious refreshmenta assisted by Mrs. Hanna Olsen.

Chats With Parents

TOO TIRED TO EAT
By Alice Judson Peale

Lack of appetite in children is often a highly-complicated difficulty which cannot be remedied without thorough-going changes in the child's whole manner of life.

Sometimes, however, the poor appetite is due simply to the fact that the child is too tired to eat.

The fatigue which takes away the child's appetite may be due to any one of a number of causes—insufficient sleep, too-violent play, excitement. Any one or all of these may be the sole cause of poor appetite.

With a very young child, the act of eating in itself requires real effort. If he is tired, he would often rather go without food than bother to eat it.

A three-year-old who had shown marked lack of appetite was found to be getting only ten hours of sleep at night and none during the day. His schedule was revised to give him approximately 13 hours' sleep out of every 24, and his appetite became normal.

Sometimes, although the child is getting a full quota of sleep, he plays so intensely that he comes to table nervously excited and physically exhausted. Such a child should be urged to lie down for fifteen or twenty minutes before each meal.

If this cannot be accomplished without a struggle, letting him look at picture books or play quietly with blocks or puzzles may rest him sufficiently so that he comes to table with good appetite.

Children whose days are checkered with violent emotional spasms or anger, who are frequently frustrated, nagged and punished, may be so exhausted by these things that they cannot eat. Emotional upheavals so directly affect body functions, as every adult knows from his own experience, that they frequently induce loss of appetite.

SHIP LAUNCHINGS IN 1930 GREATEST IN NINE YEARS

WASHINGTON (AP) — Tonnage of merchant vessels launched throughout the world in 1930 was the greatest since the peak of the wartime shipbuilding boom in 1921.

Launchings totaled 2,889,000 gross tons, says the department of commerce, a gain of 96,000 gross tons over 1929. The returns showed that for the first time the tonnage of motor ships launched exceeded that for all other types of vessels combined.

United States shipyards launched almost double the tonnage they did in 1929, making the country second only to Great Britain and Ireland in volume of output. The year before it was in fifth place.

In Washington

By Herbert Plummer

WASHINGTON — Four men who once presided over the two houses of congress—two over the house of representatives, two over the senate—are alive today.

Of the two former presidents of the senate, Charles G. Dawes is now American ambassador to Great Britain. The other, Calvin Coolidge, is living quietly at "The Beeches," in Northampton.

Of the two former speakers of the house, Frederick H. Gillett is preparing to quit public life and retire from the United States senate next month. The other, Joseph W. Keifer, now 95 years old, lives in Springfield, Ohio.

A colorful member of his quartet is the snowy-haired, snowy-bearded General Keifer. Though he left his seat in the house some 21 years ago, after serving in seven congresses, the memory of this "grand old man of Ohio" lingers on the hill.

His ninety-fifth birthday rolled around this January 30. And despite the fact that the house was working at top speed, it paused long enough to honor his memory and instruct the present speaker to send him congratulations.

FROM THE RANKS

The "General"—for so he was called by everyone on the hill—served 14 years in congress as a representative from Ohio. He was speaker during the forty-seventh session, from 1881 to 1883.

There still are a few members of the house who remember this civil war soldier when he sat alongside them. For it was as the soldier that he was best known.

At the outbreak of the Civil war he enlisted as a private in the Union army, was advanced from grade to grade until, in 1864, he was made a brigadier general. The following year, after being wounded four times in battle, he was promoted to the rank of major-general.

Then followed four terms in congress, one of which he served as speaker. He was defeated when he offered for a fifth term. But 20 years later he came back to Washington to serve three more terms in the house.

TO WAR AGAIN

Although he was 62 when the Spanish-American war broke out, he was again commissioned a major-general. It was always a source of great pride to him that in this war he fought shoulder to shoulder with Gen. Joe Wheeler and Gen. Pitzhugh Lee, those great leaders of the Confederacy.

There is another incidental in his life which touched him deeply. It occurred when he was in Washington as a member of congress.

During the Civil war his command had been stationed for a long while in the little town of Winchester, Va., a short distance below Washington. As a Union officer he engaged in many bloody battles in that section. But he so conducted himself that he won the hearts of the citizens of Winchester.

These people sent him an invitation when he was in congress to visit them again that they might show their appreciation. He went and the reception accorded him always has remained one of his cherished memories.

Kansas Blue Laws Remain in Effect

TOPEKA, Kas., Feb. 17 (AP) — The Kansas house yesterday killed a bill to repeal the state's 63-year-old "Blue laws" and to provide local option on the regulation of labor and businesses involving labor on Sunday. The vote was 86 to 29.

Rain Falling In Mid-West States

KANSAS CITY, Feb. 16 (AP) — Rain described as sufficient in volume to be of decided aid to agriculture, fell today in Missouri, Kansas, Eastern Oklahoma, Arkansas, the Lower Mississippi valley and parts of Texas.

The rain which in many sections of the midwest broke drouths of long standing, failed to reach into the Texas Panhandle and Western Kansas.

PASSES $8,000,000 MARK

WASHINGTON, Feb. 16 (AP) — The Red Cross campaign for a $10,000,000 drouth relief fund today totalled $8,210,481.

Chicago consumes 35,000,000 tons of coal a year.

Income Tax Facts

NO. 14

To the man whose income consists principally of salary, wages, or fees for professional services, the filing of a correct income-tax return should present little difficulty. The revenue act provides that there shall be included in gross income all compensation for "personal services actually rendered." This includes salaries, wages, commissions, bonuses, and tips. In the case of the lawyer, physician, architect, dentist, accountant, or other professional man, it includes all fees and other compensation for professional services. A clergyman is required to report marriage fees and baptismal offerings.

Where services are paid for in something other than money, the fair market value of the thing taken in payment is the amount to be reported as income. If the services were rendered at a stipulated price, such price, in the absence of evidence to the contrary, is presumed to be the fair market value of the compensation received. Notes, or other evidences of indebtedness received in payment for services and not merely as security for such payment, constitute income to the amount of their fair market value. If the note is or can be discounted on a 6 per cent basis, the recipient should include the note in his gross income to the amount of its face value less discount.

Where the taxpayer reports his income on the cash receipts and disbursement basis, compensation for services rendered is generally taxable for the year in which received, regardless of when the services were rendered. However, compensation constructively received also must be included where the cash basis is used. Compensation credited to the account of the taxpayer which may be drawn upon by him at any time is subject to the tax for the year during which so credited, although then not actually reduced to possession.

Health Talks

CHILDREN'S HEALTH HABITS

The time to acquire good health habits is during childhood.

Habits are established by repitition rather than by preachment. Good health habits may be taught the child, first, by doing things with it and for it, and later by having the child do things for itself.

As an illustration, consider the matter of cleaning the teeth. There is little difficulty in establishing this habit in the child if the parent begins to polish the infant's teeth when they first appear.

At first this is done with a piece of clean gauze or cotton wrapped around the mother's finger. Later, when the milk teeth are all erupted, a tiny soft-bristled brush may be used.

The two-year-old child is hardly able to brush his teeth and, hence, the duty falls on the parent. But even at this time the child might be encouraged to try handling the brush.

At this age the child is more prone to comply without objecting, and by dint of repitition the habit can be so firmly established that there will be little likelihood of its neglecting its teeth later.

The same principles can be applied in the development of the habit of washing the hands before eating, of bathing, or, any of the other essential health habits.

While it is important that the child should early acquire good health habits, these must not be instilled at the expense of the child's happiness.

The important health habits are few in number. They involve good feeding habits, rest and exercise and cleanliness. Many parents confound the esthetically desirable habits with those essential to good health.

The child's sphere is hemmed in by prohibitions. The cultivation of good health habits requires no such procedure.

Chicago—Harrison says increase in taxes should not be tolerated and that veterans' loan would not warrant an increase.

Pasadena, Cal.—Major Richard M. Cannon, son of Bishop Cannon, is sentenced to 90 days in jail for failing to pay an employe.

Washington—Hoover asks $700,000 for unemployment activities.

The News Used To Be:

TWENTY-FIVE YEARS AGO
(From Observer, Thurs. Feb. 15, 1906)

Petitions are out for Geo. Miller, of Cove, for the nomination for representative on the Republican ticket.

G. W. Ruckman, of Alicel, also will be a candidate before the Republican primaries for the nomination for representative.

Last night seven great freight engines of the type of the 340 class arrived at the yards here.

Married on Feb. 14, Fred Sonnorburg, of Walla Walla, and Cora S. Jack, of this city.

TEN YEARS AGO
(From Observer, Tues., Feb. 15, 1921)

La Grande lost both debates yesterday evening but, according to Henry M. DuBois, principal of the high school, and Superintendent of Schools A. C. Hampton, La Grande has a good opportunity to win first place in the district contest.

The local council of Boy Scouts was organized yesterday evening. P. L. Meyers was elected president of the organization. Five vice presidents were chosen. They are: S. D. Crowe, Charles Harding, Earl Stoddard, E. E. Bragg and G. L. Larison.

Farm labor will probably be extremely plentiful this spring, in the opinion of local farmers.

At nine o'clock this morning, 68 cases in La Grande were under quarantine for scarlet fever and smallpox.

ONE YEAR AGO
(From Observer, Sat., Feb. 15, 1930)

Forty-six million feet of lumber were cut by the Bowman-Hicks lumber company during the past year with 20,500,000 of it cut in the mill at La Grande.

Germany and Great Britain have ranked as America's best textile customers for 1929 and 1930.

Clark Wood Says

Uncle Sam may just as well wait for an enemy power to "modernize" his battleships by swiftly converting them into sub-surface craft.

A wonderful bird is the Pelikan who, at Budapest, has built a rocket for lunar journeying.

Down at Marshfield, Oregon, a mouse caused a motorist to wreck his car, which indicates the edge a rodent has over a pedestrian.

British statesman says the next war will be incomparably worse than the last, but at all events—should this country be involved—it will serve as a counter-irritant to the wet-and-dry ruckus.

They're now making rubber of sagebrush. We'd think this lowly plant would turn to rubber without extraneous aid, if noting the prevailing garb of feminine tourists.

It having been said that the next war will be fought in the air, one often gets the impression that reports are already coming in by radio.

We hope the whilom Mexican dictator who is now teaching voice in this country won't make us all sorry that his compatriots didn't catch and shoot him.

A drunken Portland motorist, held for killing a boy, "did not remember hitting anyone." His enfeebled brain may function better after an extended period of seclusion.

Bills

(By the Associated Press)

Signed by governor:
HB 73—By Angell, Anderson, Andrews, Lee, Manning, Wells, McCourt and Bronaugh—Providing for terms of office and election of commissioners of the Port of Portland by the people of the port district.

Passed by house:
HB 120—By Mott — Withdrawing waters of Silver creek from appropriations.

Defeated by house:
HB 141 — By Gill and Senator Wheeler—Providing that no teacher shall be employed by a district of second or third class after the annual school election is held and shall not be employed for a period of more than the next school year following elections. Vote, 26 for, 32 against, 2 absent.

Introduced by senate:
SB 226—By Bennett—Authorizing state treasurer to issue currency.

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—Adv.

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—Adv.

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