

# LaGrande Evening Observer

(Incorporated)  
An Independent Newspaper

**P. R. FINLAY** Editor and Publisher  
**HAROLD M. FINLAY** Business Manager  
Published evenings, except Sunday, at 1710 Sixth street La Grande, Oregon.  
Entered at the Postoffice of La Grande, Oregon, as Second Class Mail Matter under act of March 2, 1879.

OFFICIAL PAPER OF UNION COUNTY AND THE CITY OF LA GRANDE

MEMBER OF ASSOCIATED PRESS  
The Associated Press is exclusive agent for publication of all news dispatches credited to it or not otherwise credited it published herein. All rights of republication of special dispatches in this paper and also the local news herein also are reserved.

National Advertising Representative  
**M. C. MOGENSEN CO., Inc.**  
San Francisco, Los Angeles, Seattle, Portland, Chicago, Detroit, New York

SUBSCRIPTION RATES  
By Carrier  
Daily, two weeks in advance 85c  
Daily, six months in advance \$4.50  
Daily, single copy 5c  
By Mail  
Daily, per month in advance 50c  
Daily, per six months in advance \$2.50  
Daily, per year in advance \$5.00

ADVERTISING RATES  
Display, foreign, per column inch 42c  
Display, local, per column inch 45c  
Time contract prices on application

The kingdoms of this world are become the kingdoms of our Lord, and of his Christ; and he shall reign for ever and ever.—Rev. 11:15.

### A FUTILE GESTURE

Resenting the loss by his state of a representative in congress under the new re-apportionment law, a Vermont legislator is credited with suggesting that the state legislature nullify the Volstead Act, as far as it affects Vermont, as a gesture signifying state sovereignty. He takes the position that a state, denied the representation in the federal government it claims, can stand on the sovereignty of the state.

This is merely a gesture of protest, without meaning or effect. This question of nullification was settled many years ago and it is not likely that one state, especially one of the smallest in the union, will get very far in opening it up again.

It has been generations since the individual states claimed the right to nullify an act of congress or to disregard a decree of a federal court. That right was asserted as early as 1798, when the Virginia legislature adopted a series of resolutions drafted by Thomas Jefferson setting forth the view that the federal union was a compact and that each party to it had the right to judge when it had been disregarded and to decide how to obtain redress. The Kentucky lawmakers took similar action the next year, protesting, as was Virginia, to the alien and sedition laws. But there the movement ended and, oddly enough, it was Vermont which expressly denied the compact theory of the union.

South Carolina brought the issue to a head in 1832 when it declared the federal tariff acts of 1828 and 1832 null and void and warned the federal government that secession from the union would follow interference.

Chaos would follow nullification today. Prohibition would be in force in some states and federal agents driven from others. The Boulder Dam controversy would find at least one state in revolt. Pennsylvania and Illinois would have refused to obey all federal legislation enacted during the period when their senators-elect had not taken office, creating a vacancy. And so on down through the whole list of federal issues over which there is any difference of opinion.

### THE WAYS OF CONGRESS

Reviewed as a whole, the attitude of congress toward unemployment and drouth relief has been a case of pennywise and pound-foolish. While they have been squabbling over a \$25,000,000 dote, a budget calling for the expenditure of \$4,000,000,000 has been gathering dust on the shelf, delayed by too much talk and too little action.

Enactment of the departmental supply bills would make billions available, and provide employment for incalculable numbers. But some of the senators deemed it more important to make an impression upon the folks back home than to provide jobs for the jobless and food for the hungry. They have defeated the very thing for which they professed to be working.

So much time has congress frittered away that every one of the appropriation bills must now be considered an emergency measure. Had every congressman been true to his trust those bills would have been considered on the opening day of the short session.

Every appropriation bill that fails to pass before March 4 will mean the loss of an opportunity to give employment to the idle, and probably will mean unemployment for many now at work.

A sign of progress is the planting of trees in front of billboards where billboards were formerly planted in front of trees.

Success is not measured by the amount of money one gets, but by the kind of service he gives.

### Income Tax Facts

No. 15

Salaries paid employees constitute one of the largest items of business expenses. To be allowed as a deduction such claims must conform closely to the wording of the statute, which provides for the deduction of "a reasonable allowance for personal services actually rendered." The test of deductibility is whether the amounts paid are reasonable and whether they are, in fact, purely for personal services. Money paid an officer of a corporation for which no services, or services inadequate in the compensation, are rendered is not deductible as "salary." Reasonable compensation is held to be an amount that ordinarily is paid by like enterprises in like circumstances for like services.

Bonuses to employees may be de-

ducted by employers when such payments are made in good faith as additional compensation for services actually rendered, provided that, when added to the stipulated salaries, the total does not exceed "a reasonable compensation for services rendered." When the amount of salary of an officer of employee is paid for a limited time to a widow or heirs in recognition of services rendered by the deceased, such payment may be deducted.

Amounts paid to retired employees, their families or others dependent upon them, as pensions, or on account of injuries received by employees, are deductible by the employer. Such deductions are limited to the amount not compensated for by insurance in favor of the employee, or otherwise.

Salaries paid by employers to employees who are absent in military, naval, or other service of the government, but who intend to return as the conclusion of such service, are allowable deductions by the employer.

## THE CRIME IN THE DUTCH GARDEN

HERBERT ADAMS

**SYNOPSIS:** The search for motives in the murder of Assistant Quinding leaves the ability of Jimmie Haswell, assisting police superintendent, Richmond. They are told that Marjorie thinks and Dr. Netherton had heard the old woman her aunt threaten to disinherit her should she wed. Shortly after Marjorie returns to the Dutch garden and finds her aunt killed by a stone image pushed over on her. This is confirmed by Marjorie's sister Evelyn who says she and her fiance, Lionel Duckworth, were sleeping in the house at the time. A man, others suspected are Greek, the chauffeur Joe Allen, discharged gardener and Major Gresham who explains that he was near the house about to call on the minister. Netherton's story of his interview with Miss Quinding is evasive and though he denies looking for the girl his secret "house call" to her aroused suspicions. Allen's disappearance convinces the villagers of his guilt.

### Chapter 11

**A ONE-ARMED MYSTERY**  
**JIMMIE HASWELL**, with Donald and Nancy, arrived early for the regular services next morning in the crowded little village church. Looking around him, he was not surprised at the absence of Evelyn and Marjorie, usually present on Sunday, but today shrinking from the gaze of the curious. The house hold was represented, by Ben Acres and his wife and Major Gresham was one of the ushers.

Mrs. Netherton was there alone.



"Captain Stirling lost his hand in the war," Audrey explained.

and Jimmie caught a glimpse of Audrey coming in with her mother, Lady Grace Winsor. All listened openly to the evidently sincere words paid the deceased by the favored James Home who did not get to the suspicions against his own boy, Joe Allen.

After the service, Mrs. Quinding greeted Nancy, Donald and Jimmie and suggested that some pray with Audrey that afternoon, as her son could not fill in. Audrey agreed that they would meet again at 2:30 and play partners against the Wades.

Audrey proved to be a wonderful golfer. Nancy kept the ball out of trouble and Donald was at top form, yet even with the game's interest it was impossible to forget the topic of the hour. During a wait on a tee Nancy turned and found in Jimmie an aid. "Do you believe Joe Allen did it?"

"Why, yes," he replied. "Joe Allen is simple and the teasing of his friends might have made him reckless. Then he might ride off planning to hide himself. But the suggested walk in the garden makes me doubtful. He would have had time to cool down if he is a very low type, he might have done it."

"But he isn't," Audrey put in. "There's not much wrong in him. For a few moments the subject was dropped as play proceeded. But Jimmie seemed curious.

"I suppose Bill Netherton is an old friend of yours?" he asked.

"Yes, he is."

Bill had always meant to speculate, she said, but his father had died, leaving debts to pay off, and Bill had to get through quickly and come home. A good deal that Audrey did not say was implied. Bill's disappointment, for instance.

"Is Bill Netherton particularly friendly with Marjorie Blake?"

"With Marjorie? There was obvious surprise in her tone. "I do not think so. Why do you ask?"

"I only wondered," he evaded.

The subject was dropped as they watched a one-armed golfer take an iron and with his left hand send the ball down the fairway.

Audrey answered Jimmie's question. "His Captain Stirling. Lost

his hand in the war—bombing. He's coming over here to speak to us."

"Captain Stirling? Jimmie repeated. "You rarely see a one-armed golfer. Can he drive a car?"

"Rather. Not much he can't do."

Stirling, a big, dark fellow with a close-clipped black mustache and square, high shoulders went over to Nancy, telling her that Evelyn Blake had asked her, Donald and Jimmie to come over for a quiet time that evening. It was agreed that the three would go over.

Jimmie and Audrey should have won the game, which ended all square. She played well, but Jimmie's interest in meeting Captain Stirling had put him off his game. Had the one-armed man played any part in the tragedy? Obviously he was friendly to the sisters. Was it his car that the chauffeur had seen against the fence? The fact that Dr. Netherton had seen him driving in that direction supported the possibility. That a powerful one-armed man could have pushed over the statue was obvious, but to conclude that from the mere presence of his car appeared worse than accusing Joe Allen because of his disappearance.

Jimmie and the Wades reached the Quending place after dinner. Duckworth and Evelyn seemed con-

## Tigers Will Go To Pendleton Friday Evening

The La Grande High school basketball team will conclude its inter-district basketball schedule this week-end. Tigers playing at Pendleton Friday night and at Milton-Freewater Saturday night. Both teams have won from La Grande here, and the blue and white cagers are hardly anticipating victory, although they are determined to make their opponents work for every point.

Following the trip to Umatilla county, the Tigers will begin training for the sub-district tournament to be played at the Recreational hall on Feb. 27 and 28 with teams from Joseph, Enterprise, Cove, Walla-walla, Imbler, Elgin and La Grande participating. Of these seven teams, only three will be permitted to play in the district tournament at Union, and four will be eliminated during the tourney here. A double elimination system will be followed, requiring two defeats to put a team out of play.

Wallows is the only team generally conceded to be sure of surviving the sub-district tournament, with the race for the remaining two berths apt to be of the free-for-all variety.

## LEGISLATURE TO CONTINUE IN SESSION

(Continued from Page One)

product and on other butter substitutes. Proponents urged its adoption as an aid to the dairy industry rather than as a revenue measure, while opponents declared it would not only prohibit the sale of oleomargarine, but would fail to aid the dairy business. They also argued it would work a hardship upon people who could not afford to purchase butter.

The Mott resolution to provide that no taxes for state purposes shall be levied upon real property, went down to defeat after hours of debate in the house. It was indefinitely postponed on a majority report, after attempt to substitute a favorable minority report failed. The vote was 32 to 27.

A new traffic code, as a substitute for the one previously filed, came into the house, along with a request to lease space and provide for exhibits for the Century of Progress exposition in Chicago in 1933. A commission of four members, appointed by the governor is proposed.

Appropriations Considered. Eleven appropriation measures approximating \$1,750,000 covering the biennial expenses of various state departments were introduced in the house by the joint ways and means committee. The bills included:

Money for the control and destruction of predatory animals, \$34,300. Money for a geological and mineral resources survey in cooperation with the government and creating a state mining board to carry out the act, \$30,000.

Transportation of insane, \$38,443; payment of states expenses in the transportation of convicts \$15,500 and payment of expenses incurred in the apprehension, arrest and return of fugitives of justice \$16,500.

Salaries and general expenses of judges of the circuit court and estimated at \$290,000 while the salaries of district attorneys and their deputies are placed at \$147,500.

E. O. Livestock Show Listed. Payment of premiums at the state fair, judging expenses and the printing of premium lists is estimated at \$75,000; a deficit payment for premiums awarded at the 1930 fair, \$16,408; Pacific International Livestock

show, \$30,000.

"Well then I hope that Richmond will soon end the suspense," observed Duckworth.

"That," said Stirling, facing Jimmie, "whoever is guilty, how is it to be brought to them, if they deny it and there are no eyewitnesses?"

"All you can do is to get a combination of circumstances and eliminate reasonable doubt. Take Joe Allen. Well check up on every detail of his story and when we find him question him closely. His motorcycle must have been seen or heard by many along the way. If his story breaks down, he may condemn himself."

"Yesterday Richmond told me that someone saw my car or one like it standing empty outside here. Must I prove an alibi because of that?" queried Stirling coolly.

"There was silence as he spoke broken only by a suppressed gasp from Marjorie sitting behind Jimmie.

"I understand," Jimmie said that Dr. Netherton told Richmond he had seen you driving in this direction."

"If I told him I was just taking a run in the evening as one does should I have to get someone to confirm my story?"

(Copyright 1931 J. H. Livingston Co.)

While her Caucasian friends are no doubt willing that China should try to increase it.

Said to have a strangle hold on the night life of New York, Gotham gamblers could perform a public service by means of a lethal gas.

Stocks are going up again, but the stock speculator who has gone down is unable to share their buoyancy.

exposition \$75,000 and Eastern Oregon Livestock show at Union, \$10,000. The supreme court salaries and expenses are placed at \$157,020 with those for the office of the attorney general \$63,310.

Oregon's national guard listed \$232,984 for salaries, wages and general expenses and an additional \$3707 for rent of Camp Clatsop.

The state board of forestry asks \$104,320 for salaries and expenses with \$28,740 for state board of horticulture and \$10,000 for quarantine and combat work against the alfalfa weevil.

Salaries and expenses of the office of the state engineer are placed at \$81,021 with \$18,000 for the state reclamation commission.

Twenty-five hundred dollars is asked for defense of the suit of the United States against the state of Oregon involving title to Malheur, Harney and Mad lakes.

The state dairy and food commissioner's department will require \$50,191 while the salaries and wages in connection with the state livestock sanitary board are \$47,318.

House Kills Bill. The house killed a bill permitting the surplus fees of the state board of architect examiners to be used for educational purposes. The surplus, it was stated, aggregates around \$150 a year and the board wanted to use this money in offering prizes, etc. Members in general were opposed to the principle of permitting boards to use funds in this manner, holding that they should be returned to the general fund.

"See Fred and Be Ahead" BODY AND FENDER WORK Auto Tops, Glass, Curtains Welding

Fred's Body & Fender Shop 211 Greenwood

## FALK'S La Grande Store

Successors to N. K. WEST & CO.

### Spring HATS

are more bewitching than ever

\$2.95 TO \$16.50

DASHING?—My Word! You haven't seen anything like them—never has there been such a diversity of silhouette and fabric—Each hat is a veritable triumph of chic.

VISIT FALK'S "CIMARRON DAY"

Many Bargains Listed on War Ad Page

# You Save 10% to 30%

at "Western Auto's" **New LOW Tire Prices**

We positively guarantee WESTERN GIANT and WEAR-WELL tires to be fully equal in quality and service to popular brands sold at prices 10% to 30% higher. Numerous laboratory tests and severe road service tests prove this to be true.

Our WEAR-WELL, though much lower in price is equal in quality to the following Second Line tires:

Goodyear PATHFINDER Goodrich CAVALIER Firestone . . . OLDFIELD United States PEELESS

Our WESTERN GIANTS, both the regular four-ply and heavy duty six-ply, are equal to First Line popular brand tires which come as equipment on new cars, including:

Goodyear ALLWEATHER Firestone GUM-DIPED Goodrich SILVERTOWN United States . . . ROYAL

### TIRE QUALITY IS NOT ALWAYS INDICATED SOLELY BY PRICE

Our LOW PRICES are the direct result of our alertness in taking advantage of the crash in rubber and cotton prices, our ability to purchase in huge quantities, our economical direct-to-you selling methods, and our "One Low Profit" selling policy. While, because of the above factors, our prices are surprisingly low, these same advantages enable us to build higher quality and longer mileage into our tires...and still SAVE YOU 10% to 30%...

### A Few of Our NEW LOW PRICES

All Other Sizes for All Cars Proportionately Low

SIZE	Wear-well Standard Rib-Tread Balloon		Western Giant Center Traction Tread, 4-Ply	
	1 Tire	2 Tires	1 Tire	2 Tires
29x4.40	\$4.55	\$8.80	\$4.98	\$9.60
30x4.50	5.15	9.96	5.69	11.10
28x4.75	5.90	11.45	6.65	12.90
30x5.00	6.40	12.40	7.10	13.80
31x5.25	7.75	15.00	8.57	16.70
32x6.00	9.90	19.20		

Save On One... Save More On Two

SIZE	Western Giant Heavy Duty Center Traction, 6-Ply		Western Giant High Pressure	
	1 Tire	2 Tires	1 Tire	2 Tires
29x4.40	\$6.95	\$13.48	30x3 1/2 CL. OS	\$4.39
30x4.50	7.48	14.50	30x3 1/2 SS OS	5.95
28x4.75	7.95	15.42	31x4 SS OS	7.67
30x5.00	8.45	16.40	32x4 SS OS	7.98
31x5.25	10.25	19.90	33x4 SS OS	8.95
32x6.00	11.50	22.30	32x4 1/2 SS OS	11.50
			33x4 1/2 SS OS	11.89

Price Lower in Pairs

Ask For Prices On Wear-well High Pressure Tires

Play Safe... Buy in Pairs SAVE MORE, TOO...!

Generally, when you need one tire, you need two. Many accidents are caused by one bad tire, or by trying to squeeze just a few more miles out of tires with smooth treads or weakened side-walls. For Safety's Sake, you need "Balanced Traction"... good treads and equal strength in both opposite tires. To induce you to buy in pairs, we offer you Extra Savings. Compare our prices, you will see that our price for two tires is considerably lower than twice the price of one!

The World's Largest Exclusive Retailers of fully guaranteed Auto Supplies

169 Stores in the West

## Western Auto Supply Co.

1411 1/2 ADAMS AVE. LA GRANDE, ORE.

TIRES Mounted free



For Style For Quality For Service Come to THE LITTLE SHOP

### Clark Wood Says

According to the Oregonian, "somebody should tell the young man in the yellow roadster that the world's speed record has already been broken."

Tom Heflin still claims he was "kicked out" in Alabama. If so this is the only instance of election fraud we would never feel disposed to condemn.

When an Illinois man compelled his wife to swallow one he found her smoking the cigarette, for once, was down and out.

Mark Sullivan foretells a "mess" in the next congress. Would that we too could draw down feature syndicate dough for so safe a prediction.

### ALIENS TO BE DEPORTED

WASHINGTON, Feb. 19.—President Hoover yesterday signed a bill to provide for deportation of aliens convicted and sentenced for violation of narcotic laws.

A reorganization of the Southeastern baseball league to include Havana, Miami and St. Petersburg is a possibility.