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SUBSCRIPTION RATES By Carrier

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I heard a great voice of much people in heaven, saying, Alleluia; Salvation, and glory, and honour, and power, unto the Lord our God.—Rev. 19:1.

A THANKLESS JOB

Chairman Legge's determination to retire from the federal farm board next month means a change of horses in the middle of the stream for the administration of the farm relief program.

Under Alexander Legge's chairmanship the board has been a storm center almost from its inception. It has been the object of sharp criticism and bitter attack, but through it all it has been apparent that with any other personnel it would have been no different.

Although Chairman Legge accepted the position for one year only and continued on for several months longer under the importunities of the president, the feeling is prevalent that he is quitting because it is a thankless, if not hopeless, job.

Since only Chairman Legge and the other members of the board and their policies have been put to a test, no one can say that other personnel and other policies would have accomplished more. Nor is it possible to fix the bottom to which wheat prices would have fallen had there been no farm board with its millions.

Chairman Legge's experience will make all the more difficult the president's search for a competent successor willing to take the abuse of politicians and others.

The man who has nothing to boast of but his illustrious ancestors is like a potato—the only good belonging to him is under the ground.

Why are we in such a hurry? Billions of people will be here to carry on after we are gone.

Some people are so blinded by tears shed over opportunities gone by that they cannot see those that are ahead.

CITY AUDIT COMPLETED BY MR. HAM

(Continued from Page One)

\$50,000 and by raising the bond that would protect the city. This recommendation receives no support.

"We further asked the commission to spread the audit money over the year so we could perform the service at frequent intervals. By so doing the auditor chooses his own time of dropping in to make his count of cash and periodic survey. A surprise audit catches practices which can be covered up on the first visit when the auditor is announced long in advance and when the cash has to be verified only one time in each year. This privilege was not accorded to us.

"Any one of the three recommendations would have revealed the condition which has recently come to light. If the first recommendation had been followed, it would have revealed that the securities which were presented to your auditors as a part of the cash balance were not available to reduce bonded indebtedness. If the city had raised the treasurer's bond to a figure in excess of any cash balance she might carry, the bonding company would be looked for the unaccounted for funds. If the continuous audit had been adopted, the next surprise audit would undoubtedly have caught the official off guard.

"These recommendations were made by us to assist in putting La Grande on a better accounting and audit basis. If the judgments of the trained men in accounting are not followed, then the men who make the recommendations must be relieved of censure if something occurs.

"We submit as schedule No. 1 the detail of cash receipts as taken from the cash book and this shows, just as did the same schedule last year, that no tax receipts were taken until December until December when the entire year's receipts were recorded. Likewise, a bond issue of \$226,150, sold in January, was not receipted for until December. This December receipts were apparently very heavy, whereas the items had been deposited in the months received. This was called to the treasurer's attention for 1929 and she was told that it was erroneous accounting and should be corrected.

"We found in both the 1929 and the 1930 audits that the bank accounts of the treasurer could not be tied into the cash book as much of the buying of warrants and bonds was done over the counter with cash, or at the banks by checks at times totally at variance with their cancellations. As a result, we were compelled to disregard the bank rec-

ord as supporting data for the cash book.

"We recommended that the commission issue an order that each day's receipts be deposited not later than the next bank day after it is received and that deposits always equal and be identified with a certain day's receipts. It is also recommended that the treasurer be ordered to record every check issued showing what it was issued for and supported by the cancelled evidences of debt.

"One further check on protection of cash. The bank should be required at all times to have up with the treasurer securities sufficient to protect any cash balance in the bank. We understand this arrangement is now in force.

"The request of City Manager Cherry, we made an investigation of all bonds paid by the city from Jan. 1, 1925 to present date and found them all accounted for in the file books. In the latter, considerable items were placed. None appeared to be missing and all showed proper cancellation punch marks.

"We checked the 1930 receipts for street assessments to the bond lien docket and made such minor changes as were needed to correct clerical errors. We did not check the water consumer's ledger but took the matter up with City Manager Cherry and it was agreed that the checking could consist of tests which we made.

"There is submitted a statement of water consumers which are delinquent. This totaled \$709.20, in comparison with \$1183.98 one year ago.

"Inventory of materials and supplies were furnished by the city manager. As were new valuations of fixed assets. In the latter, considerable depreciation was taken to bring the assets down to fair value.

THE CRIME IN THE DUTCH GARDEN

SYNOPSIS: Police Superintendent, at Richmond believes that Marjorie Blake of Dr. Netherton, who he thinks is in love with her sister, Annabelle Querdling. The missing girl of Miss Querdling, aunt of Marjorie, disappears her should be the girl. The girl who had been taken to her sister Evelyn Blake, whose engagement is announced, but all seems to be a trap. The girl who had been taken to her sister Evelyn Blake, whose engagement is announced, but all seems to be a trap.

Jimmie thought there was a hardness in his expression that had not been there before. What was the cause of it? "If you please, sir, Miss Blake is on the telephone." The maid came from the house with the message. "Oh, it is Marjorie, Bill. She rang up before. Poor child! I wonder what she wants. I hope no one is ill."

The old lady's tone showed she was entirely unaware of the rumors that connected her son's name with that of their pretty neighbor, Jimmie, too, wondered what Marjorie wanted. Possibly, if he knew that, he would be nearer to the complete solution of the problem that baffled them. Ill, she perhaps was, but mental distress rather than physical seemed likely.

There was no explanation of her call. Bill rose at once and went into the house. Apparently he had remained in his surgery, for he had not reappeared when Jimmie and Nancy left.

The next morning Jimmie and Audrey arrived on the golf course at the same moment. It was quite early, 6:30, for they had arranged to play nine holes before breakfast with the Wades and finish afterwards so as not to interfere with an appointment Jimmie had with Richmond.

The conversation was pleasant and the game interesting, but it was plain to Jimmie that Audrey's mind was not really on her game. At the sixth tee she admitted it. "Mr. Haswell," she said, "do you know what the people in the village are saying about Bill Netherton?"

"Do you mean in connection with Miss Querdling's death?" "Yes. They say he killed her." "You heard what the coroner said," Jimmie began after they had sat down on a bench near the tee. "It's not surprising the villagers should jump to a conclusion."

"But it is wrong. It is wicked. They have no right to say or think such things. Bill has done his best for them. He is a far better man than they deserve. Yet they are ready to believe all the baseless tales that that man hinted at. And it means that Bill will be ruined and his practice wrecked."

"As she spoke she jabbed savagely at the ground with her club. "Not when the truth is discovered, if he is innocent," Jimmie reminded her.

"That is why I wanted to talk with you, Mr. Haswell." She turned her honest, pleading eyes to him. "Can't you clear this up for us?" "I should like to, but do not get much help." It was smiling kindly as he spoke. "When Bill Netherton is called to a case he asks his patient where the pain is, and a score of other things as to symptoms and general condition. If the patient refuses to tell him, how can a correct diagnosis be made? So, if our friends will not tell us all they know in an affair like this, how are we to help them?"

"What exactly do you want to know?" asked the girl. "The first thing is, does Netherton care for Marjorie Blake; does Marjorie care for him?" "Yes," Jimmie answered. "They both said so."

"I am aware they did. Yet neither of them explained their frequent meetings, the impression they gave to Aunt Annabelle, and their long conversation after they left her. They had been sweethearts, it is said. What more natural than that they should be sweethearts again, when they meet so often?" He knew he was quoting Superintendent Richmond, but he wanted the answer that he thought this girl might be able to give.

"For some moment Audrey was silent. She seemed to be weighing things and coming to a decision. What could be on her mind? Certainly Jimmie sensed its importance and understood now why Audrey had asked him to play.

"Her hesitancy now convinced him even more strongly that what she had to tell him would not be easy to impart. Finally she spoke. "I have called you in," she said, smiling bravely, "and I will not keep back any of the symptoms that I know of. I will tell you what no one else has been told. It is impossible for Bill to care for Marjorie in the way you think—because he is engaged to me."

(Copyright, 1931, F. R. Lippincott, Co.) But why in tomorrow's chapter does Bill put off his marriage and refuse to explain his mysterious meetings with Marjorie?

book numbered to correspond to the bond from which it was clipped. When the bond is finally paid all unpaid coupons should be clipped and pasted in place and the bond pasted at the top of the page or on the opposite page. Then when any issue has been completely redeemed, the coupons should hold a cremation in which they state that the issue has been found complete and

TIME TO RE-TUBE Your Radio Set With RCA Radio Tubes Call Us — Main 805 And our service man will call at your door and check your set for bad tubes. ADLERS MUSIC CO. "Expert Radio Service"

that they attended and witnessed the cremation, and this certificate should become a part of the minutes after the whole series has been destroyed.

"Likewise, all warrants should be filed in numerical order for reference. For each warrant the warrants should first be stamped with the date of payment and safely cancelled so they could not be used as current warrants by the hands of unsuspecting third parties to be used against the city.

"In this connection we recommend that as soon as possible the commission arrange with the depository banks to have the warrants pass through the banks as checks and thereby eliminate the writing of checks to pay warrants. The advantages would be the elimination of one medium which can be used to manipulate funds. If the officers must deposit all funds within one day of receipt and cannot thereafter get their hands on the cash to withdraw funds, the banks can then become the safeguard of the city's cash, which they ought to be. Another advantage is that every warrant comes back as checks do with the amount of the payment written upon it, thus automatically cancelling it.

"This should place the banks in no different position than they are at present. They carry the warrants now until they are bought up by the treasurer. Under the proposed plan the banks can run through the city account every few days the oldest warrants they hold and do it as rapidly as cash is deposited, charging on the face of each warrant the interest it draws. The plan has been placed in operation in other cities to the satisfaction of all concerned and certainly makes the best possible record for the city.

"We examined the bonds of all officers and found them as set forth. As to their adequacy we have already called attention to the treasurer's bond. If the plan outlined in the paragraph above is put into operation, it is probable that a smaller bond would cover all money the treasurer could ever be called upon to handle. In other words, it would be possible to get along with lower bonds than under the present system. Good financing of the city with all city money, in whatever quantity, be fully covered by bond and it is in the changing of the system to secure better use of cash by the system that the cost of bonds can be reduced." (Signed) Conda J. Ham, certified public accountant.

The remainder of the 24-page audit report has to do with the figures relative to the various accounts, etc. The statement above printed contains the general account of the audit.

FIRST NIGHT SESSION OF SENATE HELD

(Continued from Page One)

candidates shall be the two instead of the three receiving the highest votes in the primary election.

The primary election bill passed with 22 affirmative votes objections to the bill centered mainly on the fact that it provides for a fall primary only in those years when a president of the United States is not to be elected, the primary remaining in presidential years. It was believed that this would complicate the election machinery. The reason for the alternate feature was that Oregon's delegates to the national convention are elected in the primaries, and since the national conventions are held in the summer it is necessary to elect the delegates in the spring.

Barber shops of the state, no matter how operated, will be subject to stricter regulations by the state board of barbers since the house passed a bill Monday night providing for re-establishment of fish wheels in the Columbia river was previously defeated.

No cut in the appropriations for higher institutions of learning was made in the joint ways and means bill to provide money for the schools. The amount was appropriated two years ago was recommended to the legislature. In addition an appropriation for a state teacher's training school located at La Grande, Oregon, upon \$200,000 to be raised there, was recommended.

The bill providing for a special general election to vote on the initiative and referendum bill, if referred to the people, and appropri-

How to End RHEUMATISM

New Medicine Drives Rheumatic Poisons From Joints and Muscles

Eases Pain First Day

Poisons in the blood settling in the joints and muscles cause rheumatism. You cannot get rid of rheumatism unless you drive out of your system. That's why external remedies and pain deadening drugs only give temporary relief.

What you need is RU-MA, the new medicine that acts directly on the liver, stomach and blood, and expels through the natural channels of elimination the dangerous poisons that cause rheumatic misery.

No long waiting for your suffering to stop. RU-MA ceases pains the first day and is the one rheumatism remedy guaranteed to free muscles and joints from all painful stiffness swelling and lameness.

The Red Cross Drug Store has so much confidence in RU-MA that they want every rheumatic to try it and guarantee money-back if it does not end rheumatism. —Adv.

"See Fred and Be Ahead" BODY AND FENDER WORK Auto Tops, Glass, Curtains Welding Fred's Body & Fender Shop 211 Greenwood

ing \$15,000 for this purpose, was introduced in the house. Date of the election would be fixed at July 14.

Two other bills, one providing for a refund to taxpayers of money collected by the state under the intangibles act, later declared unconstitutional by the state supreme court, and appropriating \$84,488.35 for reimbursement, were introduced. The other provides for the refunding of taxes collected by the state under any declared to be invalid by the court of last resort and appropriating the money necessary for the carrying out of the provisions of the act.

A system of assessing municipal utilities would be worked out in an interim committee of nine members under provisions of a resolution introduced in the house. Three members of the committee would be named by the governor, three by the president of the senate, and three by the speaker of the house. Legislation needed for the proper management, financing and safeguarding of public interests of all municipalities would be recommended in a written report to be filed with the 37th legislature.

NEW YORK PAPERS IN ONE ISSUE

(Continued from Page One)

ed their prices to ten or fifteen cents. One dealer in the Grand Central area was asking a dollar. Few copies were available.

With the passing of the New York World, the list of the great group of newspapers has departed from Park Row.

A generation ago more than a dozen had their homes on and about City Hall square, all published within a stone's throw of each other. Now, the Blais-Zelting, on North William street, and the Sun, on Chambers street and Broadway, are the only ones of that group that remain in the general vicinity of old New York's internationally known newspaper center.

NEW YORK, Feb. 27 (AP)—The New York world newspapers passed to the control of the Scripps-Howard syndicate today.

On the minute of midnight, Surgeonate James A. Foley decided that Joseph Pulitzer's will did not enjoin his three sons from disposing of their newspaper trust.

Less than two hours later in a Wall street office, the sale was consummated by the three Pulitzer brothers, Ralph, Joseph, Jr. and Herbert, and Roy W. Howard, chairman of the board of the Scripps-Howard, for a sum estimated at \$5,000,000.

The sale went into effect with the first edition of the Evening World this morning, merging the Evening World, the Morning World and the Sunday World with the New York Telegram. The new paper is known as the World-Telegram.

The contract provides for a cash payment of \$500,000, \$2,000,000 in notes, \$500,000 cash within 90 days, and \$2,000,000 more contingent upon the profits of the new enterprise. The physical properties such as building and machinery are not involved in the sale.

The Pulitzer brothers issued a statement saying economic conditions had made the sale "inevitable" and that \$500,000 of the proceeds would be distributed to employees. Mr. Howard referred to the sale as "not the death of the New York World, but its re-birth."

The task of getting the World to press for the last time went forward in the gold-domed building on Park Row as the news of the sale came in. The 2867 workers paid their farewells in silence, tears and song. Gathered around James W. Barrett, city editor for ten years, the editorial staff sang to the tune of "Good Night, Ladies," an improvised swan song. "Good Bye, World, We're Going to Leave You Now," swept through the paper-littered room and the last staff meeting became history.

FALK'S LA GRANDE STORE Successors to N.K. WEST & CO. Color "Notes" for Spring in KAYSER HOSE HARMONY, SYMPHONY, MELODY, RHAPSODY. No. 109x \$1.25 Sheer Value Plus Perfect Fit in ENNA JETTICKS ONE OF THE SMART NEW MODELS Myrtle ENNA JETTICK A black and brown kid shoe with matched buckle trim... \$6 Many New Spring Models Now Shown

JOHNSON'S FLOOR DUSTER OUTFIT.. Johnson's Floor Duster... \$1.25 SPECIAL W. H. BOHNENKAMP CO. Many Bargains Listed on Want Ad Page

Grande Ronde Meat Co. PACKERS AND DISTRIBUTORS OF MT. EMILY PRODUCTS City Grocery and Market Main 75-50 Hoover Market and Grocery Main 755-94 Economy Grocery and Market Main 573-48 Fir Street Market & Grocery Main 700 THERE IS NO BETTER THERE is no better cured meat products on the market, than "MT. EMILY" brand hams, Bacon and Lard. The use of these products will help build Union County and at the same time save you money. Old apple tree wood smoked. Hams 21c lb. Bacon 19c lb. Pork Shoulders 13c lb. Pork Legs 18c lb. Bacon Ends 15c lb. Lard Sub. No. 10's 98c pail. Guard Your Health—Know where it was prepared. A 97% plant is our state test. GROcery DEPARTMENT Washing Powder White King Regular large size, Each 35c Mushrooms First choice, No. 1 tall tins, Each 39c Wright Silver Polish 8-oz. Jars, Each 25c Cheese Full cream mild flavor. Pound 19c 5-lb. Loaf 89c Royal Club Coffee Oregon Pay Roll Brand, 3-lb. Tins \$1.15 3 Sticks Candy FREE. Grape Fruit Florida Russets, large 70 size, each 5c Corn Golden Bantam Monarch Brand, No. 2 tins 16c Oysters A & L Brand, 5-oz. tins, 2 for 25c