

DECISION GIVEN
PRIMO CARNERA

Official Winner of Ten
Rounds With Maloney
Last Night.

By Alan Gould
MIAMI, Fla., March 6 (AP) — The mystery of just how good Primo Carnera is as a heavyweight fighter was not much nearer solution today as a result of the financially unsuccessful battle of the cracked rib. Nevertheless, the ponderous puncher from Italy, as a result of winning the referee's decision over Jimmy Maloney of Boston in ten rounds last night, moved in the general direction of a championship match later this year with the winner of the Strickling-Schmeling title contest. They had everything but a stretcher in Carnera's corner. But not a doctor or a hypodermic needle was in action. The huge, wild-swinging Italian alternately lumbered and danced, grunted and winced through ten rounds. Carnera had an effective left hand. He staggered Maloney in the first, second and eighth rounds. He showed no inclination or ability to use his right at all, except as a blocking instrument. For the most part he was outfought, outboxed and outclassed. Referee Elmer (Slim) McClelland of Detroit, showed no hesitation in listing Carnera's glove in token of victory, basing his decision on Primo's aggressiveness and more effective punching when the blows connected. The crowd of perhaps 20,000 spectators, occupying less than two-fifths

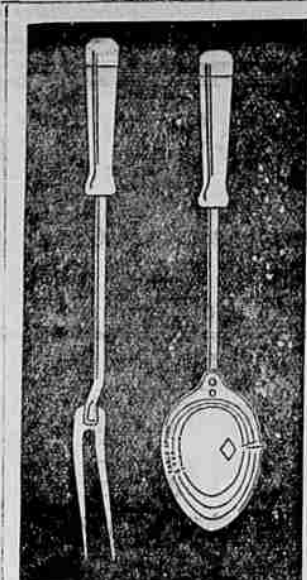
of the Madison Square Garden stadium, disapproved violently with the verdict and remained for fully fifteen minutes to boo lustily. This sympathetic reaction for Maloney, outweighed 73½ pounds, was shared only partially in the press rows. The Associated Press score-sheet credited Maloney with five rounds and Carnera only three, with two others even. Scoring unofficially, Miami boxing commission judges favored Maloney on two sides of the ring but the majority of critics agreed with the official verdict. Carnera got even for the decision he lost to Maloney in Boston late last year. He did so despite the handicap of a fractured rib, testified to by a big plaster of adhesive bandage, and an obvious lack of boxing condition. Maloney's best punch was a left to the body. He weighed 199½ to Carnera's 273. There were no knockdowns. Maloney was wrestled to the floor in the second round in a wild mixup but bobbed up without a count. Primo, backing off from a stiff poke to the stomach in the fourth, slipped to his knees but got up, grunted, gestured apology to the crowd and shook hands with Maloney. Promoter Frank J. Bruen, on a gate estimated at \$70,000, faced a loss of possibly \$30,000. He had figured \$100,000 was necessary to break even. The preliminaries were featured by a one-punch knockout victory for Jimmy Braddock, Jersey City light heavyweight, over Jack Roper, California, heavyweight. In an eight round decision for Maxie Rosenbloom, world's light heavyweight champion, over Marty Gallagher, Washington, D. C., heavyweight. Rosenbloom's title was not involved. He weighed 182 and Gallagher 202. RADIO SERMONS RESTORING HOME ALTAR, SAVE DIVINE NEW YORK (AP) — Radio sermons

and devotional services have re-established the family altar, strengthened the spirit of religious democracy and increased church attendance, according to Frank G. Goodman, executive radio secretary for the Federal Council of Churches of Christ in America. In his annual report to the White House conference on Child Health and Protection, Goodman stated that Sunday programs broadcast by NBC have influenced members of non-religious families both educationally and spiritually. Three hundred clergymen have broadcast in weekly worship services since 1923. In the last three years religious programs have reached a total of 11,718 station-hours, the report indicated. Many Species of Orchids There are estimated to be 3,000 species of orchids under cultivation and more than 75 different varieties of wild orchids in the United States and Alaska. Bandits Rob Guests At Exclusive Party HOLLYWOOD, Fla., Mar. 5 (AP) — Police were combing Southeastern Florida yesterday for four masked bandits who looted a dinner party of \$1,500 in cash and \$42,500 in jewelry after lining up the diners with a sub-machine gun and pistols. The robbery took place in an exclusive apartment house. The bandits escaped in an automobile. Mrs. E. O. Smith, of Detroit, one of the victims, told police she lost two diamond rings valued at \$10,000 each, a diamond bracelet valued at \$15,000, and a diamond studded brooch valued at \$5,000.

The dinner guests told police three of the robbers guarded them with the sub-machine gun and pistols while the fourth collected the valuables. The coat of rope, apparently brought by the invaders with the idea of tying their victims, was left behind. Income Tax Facts INCOME TAX FACTS No. 28 To be allowed as a deduction from gross income, a bad debt must have been determined by the taxpayer to be worthless within the taxable year for which it is claimed, and where books are kept it also must have been charged off within the same year. The necessity for this provision is obvious. If a bad debt were allowed as a deduction without the requirement that it be charged off the taxpayer's books, the certainty of its worthlessness would be open to question. Neither the taxpayer nor the government could be certain that a debt would not be claimed more than once. Also, if a bad debt were allowed in the year in which it was charged off, without regard to when it was ascertained to be worthless, such charges could be accumulated advantageously, to be deducted in a year when there was a large income. However, a taxpayer who erroneously has canceled a debt in a year subsequent to that in which it was determined to be worthless may file an amended return for the year in which the debt was ascertained to be worthless and not charged off. Bad debts may be treated in one of two ways—either by deduction from a reasonable reserve for bad debts. Permission to adopt the re-

serve method is limited to taxpayers having a large number of accounts. It is not granted for the purpose of handling one specific debt. Partial deductions are allowed with respect to specific debts only. The burden is upon the taxpayer to show that a debt claimed as a deduction was without value during the taxable year. A statement should be attached to the return showing the propriety of any deductions for bad debts. If in the exercise of sound business judgment a taxpayer concludes, after making every reasonable effort to determine whether there is likelihood of recovery, that the debt is of no value, deduction for such debt is allowed. Court action is not a requisite. FIND IT HERE Copy for this Column must be in by 9 a. m. March 10 last day to pay your water rent without a penalty. 3-6-3 t. COOKIE JARS ARE HERE AGAIN Another lot of the fine, big Cookie Jars has just been received by Richardson's Art and Gift Shop. They will be on special sale beginning tomorrow at \$1.29. See these lovely new jars in the window of Richardson's Art and Gift Shop. 3-6-3 t. NEW LAMP SHADES The latest creations in the line of clever boudoir and bed lamps direct from the Chicago Lamp Shows have just been received by Richardson's Art and Gift Shop. The lamp department has just been remodeled to accommodate these new lamps and shades. It is the object of Richardson's Art and Gift Shop to have for you the very latest and best priced lamp line shown in the country at all times. You are invited to visit their new Lamp Department and see these new and clever creations. 3-6-3 t. March 10 last day to pay your water rent without a penalty. 3-6-3 t. PSYCHIC READER Here two more days, Sommer hotel, room 30. 3-5-2 tp. March 10 last day to pay your water rent without a penalty. 3-6-3 t. Hemstitching, pleating, button holes, etc. Norton's Kiddy Shop. —Adv. March 10 last day to pay your water rent without a penalty. 3-6-3 t.

CHRISTIAN CHURCH DINNER Pri. evening, beginning at 5:30 p. m. Price 35c. 3-5-1 t. WE CARRY Ivan post hole diggers and would be glad to figure with you on any sort of fencing—barbed wire or any poultry fencing, or hog fencing, at the Grace Harness & Hardware. 3-6-1 t. NOTICE OF FINAL SETTLEMENT In the Matter of the Estate of CAR- RIE L. HIBBERD, Deceased. NOTICE IS HEREBY GIVEN, That the undersigned, Administrator of the Estate of Carrie L. Hibberd, deceased, has filed in the County Court of the State of Oregon for Union County, his final account as Administrator of said estate, and that the 13th day of April, 1931, at the hour of ten o'clock on the forenoon of said day, at the County Court room in the Court House of said County, has been fixed by said Court as the time and place for hearing objections to said account and the settlement thereof. C. R. HIBBERD, Administrator of the Estate of CARRIE L. HIBBERD, Deceased. E. R. RINGO, Attorney for Adminis- trator. Mar. 6, 19, 20, 27



DOUBLE
FREE
OFFER
!!!
AT YOUR GROCER'S
NOW!

- 1 With each 10 lb. or 24½ lb. sack of Sperry Drifted Snow Flour, a handsome nickel-plated, enamel-handled combination Measuring and Basting Spoon (11½ inches long) with patented pouring lip, FREE!
- 2 With each 49 lb. sack of Sperry Drifted Snow Flour a large nickel-plated, enamel-handled steak or oven fork (12½ inches long), together with the Measuring-Basting spoon described above, FREE!
- Both utensils approved by Good Housekeeping Institute. Both free while they last.

TUNE IN
SPERRY SMILES FOR RADIO JOY
KFSD KFI KECA KPO KGO KGW KOMO KHQ
(Tues. Thurs. Sat. evenings and Sunday Morning Breakfast)
And many other Sperry programs over your favorite local stations.

SPERRY
DRIFTED SNOW FLOUR

Again WE REPEAT
COMPARE

Compare the values, prices and service we give you with those of any other tire dealer or distributor of special brands. Six thousand, nine hundred and twenty eight new dealers joined us last year to give you Firestone's great value, and establish a standard service for the automobile owner. This increases our force of Firestone service-giving tire dealers to over 25,000. The low prices of rubber and cotton give Firestone unusual advantages due to their world-wide facilities in securing these raw materials and their efficient manufacturing. With Firestone's most economical distributing system, with over 600 branches, warehouses and service stores, we can secure a complete line of fresh Firestone tires, tubes, batteries, brake lining, rims and accessories within a few minutes' to a few hours' time and give our customers values and service that are unequaled.

COMPARE VALUES

Firestone has this year added more rubber to the tread which gives 20% to 25% more safe mileage before the tread wears smooth.

The Firestone Double Cord Breaker gives you SIX and EIGHT plies under the tread—spreads road shocks—lessens punctures—gives over 50% stronger union between tread and tire body which ensures longer tire life and greater safety.

Live rubber penetrates every cord and coats every fiber by the patented Gum-Dipping process—thus not only every cord, but every fiber within the cords, is insulated; this gives you 25% to 40% added tire life.

6 PLYS UNDER THE TREAD

8 PLYS UNDER THE TREAD

TRADE IN YOUR OLD TIRES — HAVE NEW ONES FOR SAFETY
COMPARE PRICES

Firestone OLDFIELD TYPE	Firestone COURIER TYPE	Firestone ANCHOR TYPE SUPER HEAVY DUTY
1.40x21 \$5.25	0x31½ \$1.25	1.50x20 \$8.55
1.50x21 6.05	31x4 7.40	1.50x21 8.75
1.75x19 7.05	1.40x21 4.80	1.75x19 9.70
5.00x20 7.50	1.50x21 5.45	1.75x20 10.25
5.25x18 8.30	5.25x21 8.20	5.00x20 11.25
5.25x21 9.00		5.25x21 12.95
6.00x20 12.05		5.50x20 13.70
		6.00x20 15.20
		6.50x20 17.15
		7.00x21 20.15

H. D. Truck Tires

30x5 \$19.95
32x6 33.00

Firestone BATTERIES

We sell and service the complete line of Firestone Batteries—Come in and see the EX-TRA VALUE we give you. We make you an allowance for your old battery.

Double Guarantee.—Every tire we sell bears the Firestone name for the protection of our customers. Every tire carries the unlimited Firestone guarantee and ours.

PERKINS FIRESTONE ONE-STOP SERVICE

Phone Main 999 Adams at Hemlock

Come in and compare tire sections for QUALITY and CONSTRUCTION that you can see for yourself the EXTRA VALUES we give

In Every Can... the same
matchless FLAVOR!



Every day, more enthusiastic housewives discover that "flavor" which distinguishes Golden West from all other coffees. Select it the next time you buy coffee... its "sealed in vacuum flavor" is awaiting you.



"The World's Finest"