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(Incorporated)
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The God of all grace, who hath called us unto his eternal glory by Christ Jesus, after that ye have suffered a while, make you perfect, stablish, strengthen, settle you. To him be glory and dominion for ever and ever.—1 Peter 5:10, 11.

NO LIMIT TO AIR SPEED?

When Captain Campbell drove his special racing motor car in Florida at the rate of 245 miles an hour the purpose was not to prove such high speeds practical for highway traffic. He was after a "record", and the most that automobile engineers hoped to get from the venture was new knowledge about motor and car design and operation.

In aviation the situation is quite different. Speed planes are being designed and tested for the very purpose of making them available to military and commercial aviation. Speed is the soul of aviation, and the wider the stretch between the speed of the plane and that of other transportation agencies the more commercial aviation will grow and prosper.

So the Schneider Seaplane Trophy races are not merely a thrilling sporting event of international interest. They annually contribute to the process of perfecting a faster and safer ship of the air to be utilized both commercially and by military forces. This competition is of sufficient importance to create a wave of public protest by the British when their government proposed to withhold entries this year for reasons of economy.

A British entry won the last contest by attaining a speed of 328.6 miles an hour. Several fliers expect to beat that record by a safe margin this year, and in doing so they will provide a graphic demonstration of the rapid evolution of aviation.

These speed contests are helping to make possible eventual 12-hour service between New York and the Pacific coast.

FRENCH-ITALIAN ACCORD

Among diplomatic miracles the settlement between France and Italy of their naval policies must take first rank. A few weeks ago the world, including the treaty countries, was saying such a thing was impossible. Then, like a bolt from the sky they accomplished the "impossible."

Thus is finis written to the extravagant naval competition which has been bankrupting both France and Italy; to the threatening, backbiting and admonishing; to the border mobilizations and rumors of war. Neither nation, apparently, was eager for hostilities.

By what methods the settlement was effected—by what bargaining, pressure of concessions outside of the naval sphere—the world will likely be a long time in discovering. Italy had stood resolutely on the principle of parity between the two countries. France was just as firm against even a nominal equality.

The way is now open for completing the five-power treaty, and the dangerous tension which developed after the London conference, giving rise to thoughts and talk of war, has relaxed. The five-year naval construction moratorium removes the major cause for this tension.

It would also seem that now is an auspicious time for launching other peace and disarmament programs, as the friendly attitude of France and Italy should have great weight in influencing other countries to adopt a similar attitude.

Despite our skepticism, man has finally made a complete conquest of the air. He can now fly like a bird, but he still has lots to learn from his feathered friends. It will be a long time, for instance, before he is able to sit comfortably on a barbed wire fence.

Congress could use Muscle Shoals for making fertilizer for the free seeds which congressmen once distributed among their constituents.

None of us ever get anything for nothing, but a great many people keep on trying.

Income Tax Facts

NO. 32

The bureau of internal revenue has at its command many sources for checking up delinquent taxpayers. One of these is the "information at source" provision of the revenue act.

Under this provision all individuals, corporations, partnerships, associations, executors, administrators, etc., are required to report to the commissioner of internal revenue at Washington, D. C., payment to any other person "fixed or determinable income" of \$1,500 or more during the calendar year, the recipient of such payment is single. If the recipient is married, report must be made if the payments aggregated \$3,000 or more. If the marital status of the payee is unknown to the payor, the

payee is considered a single person for the purpose of filing an information return.

Fixed or determinable income includes salaries, wages, pensions, annuities, rents, royalties, etc. The requirements are not limited to periodic payments but a single payment must be reported. A separate return of information for each employee is required of employers.

Corporations are required to make also a separate report of dividends or distributions for each individual, fiduciary, or partnership holder who was paid \$500 or more during the calendar year 1930.

Information returns are required on form 1099 and must be accompanied by a letter of transmittal on form 1099. The filing date is on or before February 15.

Information returns, millions of which are filed annually, are carefully compared with the individual returns of taxpayers to whom payments are made. Many delinquent re-

THE CRIME IN THE DUTCH GARDEN

BY HERBERT ADAMS

SYNOPSIS: Green, the chauffeur, dies without explaining consciousness from a dose of poison, complicating the Anabelle Querdling murder mystery. Jimmie Haskell has conceived a superintendant Richmond that the confessor found leading Green, who a former, placed there by Miss Querdling's mother, Miss Querdling, in a case of a woman who eloped with Captain Hutton whose car had been seen near the scene of the murder. Richmond, Jimmie Haskell, in telling Jimmie of her marriage, to still wanted to attract the pair as matters to get her into a woman through murder. Jimmie tells the superintendent to meet him at 10 p. m. sharp in the garden where Anabelle Querdling was slain. Marjorie's sister, Evelyn, is amazed when Jimmie tells her that Green was murdered and a forced confession placed at his side.

Chapter 27
A PLOT NIPPED!

EVELYN'S face went white. "Have you," she whispered, "told the policeman what you discovered?"

"Constantine Rocco?" Jimmie laughed. "No, I know, and now you know. I'll get Richmond to meet me in the Dutch garden tonight and tell him."

"The Dutch garden—tonight?" "Yes, I'll sit in that seat facing the one where your aunt sat. No maid can send Richmond around



Evelyn stood trembling as Jimmie forced the door.

to me. I thought perhaps you might want to give a little party celebrating the news of your sister's wedding."

"When will he come?" "About ten. Don't tell any one what I've told you."

"I won't, but shouldn't you tell him at once?" "If I sit here first, I think I'll be able to picture the whole thing."

"I'll do as you wish," she said, with some effort mastering her agitation. "I had thought of inviting some friends. But isn't it possible you are mistaken?"

"Impossible," said Jimmie. "No one but you knows about it. I have told you and I shall not tell any one else until I see Richmond tonight. I rely on you to help catch the guilty person."

When he arrived at the Wade home, Nancy ran out to say that Evelyn had telephoned her about Marjorie's marriage and to invite them over for the evening. He told her that Donald would likely be busy elsewhere but that she should go.

There were six in the small party that assembled that evening at Merrow Craig, the same little group gathered together. The young couple had gone, Donald and Jimmie were absent, but Major Gresham, Bill Netherton, Nancy and Evelyn were present to toast the bride pair with champagne, served by Janet in the room in which they had previously played cards.

Major Gresham, talking after the fourth glass, told Netherton that he had thought Marjorie was fond of him and not Stirling. Bill agreeing quietly that others might have thought so. "Why didn't she say it was Stirling at the inquest?" continued the major.

"Maybe she didn't want to drag her private affairs in public."

"Dye mean you knew it all along?" queried Gresham. "I may have guessed."

It appeared that Evelyn had kept her promise to Jimmie and had not told her friends about Green, since no one questioned when the major termed him a blackguard. Her self-control was wonderful. Except for an occasional glance at the clock there was nothing to suggest the supper. Finally she suggested

turns and additional revenue amounting to hundreds of thousands of dollars are secured as the result of the examination of information returns.

The News Used To Be:

TWENTY-FIVE YEARS AGO

(From Observer, Sat. March 10, 1906)
A. W. Nye, who is among the honorable and highly respected citizens of Pendleton was one of the old timers there in the city on business before the land office officials.

G. M. Richey, P. M. of La Grande, received information this morning that he was authorized to employ an additional clerk for continuous night service at the postoffice.

TEN YEARS AGO

(From Observer, Sat. March 10, 1911)
Two basketball games will be

bridge. "If Lionel and I play the first rubber, we will cut out after and leave you four while we have some music."

Nancy and Bill Netherton played against Evelyn and Duckworth. Evelyn and her fiancé were losing, but if she was inattentive, it was hardly surprising.

Once again Evelyn glanced at the clock. The hour was approaching when Jimmie was to meet the superintendent. What would happen after that?

"Your rubber," she said to Nancy. "Come along, Lionel. Leave the experts to fight it out together."

Evelyn and her lover went into the next room. The game proceeded to the sounds of music. Duckworth was singing and Evelyn playing. The clear powerful voice rang through the house, but it did not distract the players, though one of them would wander from the table when his partner played his hand.

All was still in the Dutch garden, where a figure sat motionless in the seat beside the stone steps. Above it, the satyr stretched its arms in evil invitation.

The minutes passed without outward sound or movement. No light was visible from the music

room, for that door was shut and the curtain drawn across it. The music continued. The song, "The Desert," was begun.

Then silently, but quickly, a shadow moved from the shade of the house to the hedge-hidden path leading to the Dutch garden. The form crept nearer to the broad stone steps and crawled up to the level of the wall on which the satyr stood. Then it leapt up, gloved hands gave the stone image a swift, unhesitating thrust, and it fell, crashing on to the figure beneath.

No sound followed, but the snapping of woodwork and the breaking of the stone. The shadow stooped again and made to run. Then there was a sound! Two forms sprang from the shelter of the trees and seized the escaping criminal.

The startled villain was thrown to the ground, and it was but a matter of moments for cords to secure his trembling limbs.

"You hold him now, Don. I will be back soon."

With these words Jimmie sprang away—started to run to the house. As he did so the clock in the hall struck ten and the strong voice in the music-room sang the opening lines of "September Roses."

Jimmie crossed the lawn and hastened to the drive in front. There, punctual to the second, he met Superintendent Richmond.

"This way!" he led Richmond through the open hall door and headed toward the music room.

"Roses of memory, roses of September," came the words clearly enough. Silently he turned the handle, but the door was locked. Quickly they ran back, through the garden to the curtained doorway of the same room. Without a moment's hesitation Jimmie threw his weight against the door. It yielded, and he stumbled through the parting curtains, the bewildered Richmond following.

At first the room appeared to be empty. Then they saw Evelyn standing alone, trembling, half-hidden by the curtains they had so rudely thrust aside.

But—strangely, in Monday's installment, the song goes on as Jimmie looks in the murderer.

Over Night News

(By The Associated Press)

New York.—Watson asks progressives to declare their position on the recognition of Russia, prohibition and 12 other issues.

Valparaiso, Ind.—Virgil Kirkland convicted of the murder of Arlene Draves, jury recommends life imprisonment.

Washington.—Green calls Hoover's reason for the Wagner bill veto unacceptable: Harrison charges measure was vetoed because a Democrat sponsored it.

New York.—Investigation of Mayor Walker's administration is asked in letter addressed to the legislature by crime prevention society council.

Alma, Peru.—Lieutenant Colonel Samanay arrives by plane from Arequipa to assume provisional presidency.

Hawaii.—Youth is wounded and ten persons, including two women, are arrested when police raid secret student meeting.

Radio Programs

THURSDAY PROGRAMS

National Broadcasting Co.: 6, vocalists and string ensemble; 6:30, orchestra; 7, dance orchestra; 7:30, symphony orchestra; 8:30, Amos and Andy; 8:45, Smiles program; 9, orchestra; 9:30, play; 10, Parham Quintet; 10:30, Yir Freni Scotty, violin; 11 to 12, dance orchestra.

Columbia Broadcasting system: 6, sport talk, character readings; 6:30, dinner dance; 7, Lutheran league; 7:30, orchestra; 8, music hour; 8:30, band; 9, Trail Blazers; 9, Folger; 9:30, piano, Yvonne in Symphony; 10, Melodists, answer man, orchestra; 12 to 1, dance music.

Northern Broadcasting system: 5:30, health, markets, gardens; 6, concert ensemble; 6:45, Hughespaper; 7, Musical Crossword Puzzle, Calendar of Art; 7:30, Melodists, Ward and Chet; 8, French Miniatures; 8:30, band; 9, Montaville Flowers; 9:30, dance orchestra; 12 to 3, Midnight Revelers.

Spokane
KHQ (500): 7 a. m. Town Crier, news, Van and Don; 8:30, Happy Time; 9, Lumberjacks, music, talk; 10, Woman's Magazine; 11, school broadcast; 11:30, organ; 12, talks, music; 1:15, seed service, music; 2, studio parade; 3, Gens of Remembrance; 3:40, dance music; 4, service hour; 5, Rudy Vallee; 6, NBC programs; 10, ensemble and singers; 10:30, records; 11 to 12, dance orchestra.

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

Tacoma
KVI (760): 9, CBS; 9:30, dance orchestra; 10, band; 10:30 to 12, orchestra.

Portland
KEK (1180): 8, orchestra, news; 8:30, band; 9, NBS; 9:30, Melodists and Memories; 10, Sunshine program; 10:30, organ; 11, White Wizard, orchestra; 12 to 1, NBS.

Oakland
KILX (880): 6, concert duo; 7, news; 7:30, Potato Kings, talk; 8, musical satire; 9, gospel hymns; 9:30, Novelty Trio; 10, orchestra; 11, classic records; 11:30 to 12, dance program.

KGO (700): 8 to 12, NBS programs. San Francisco
KPO (680): 6, organ, Cecil and Sally; 6:30, Mother Goose, Henry Starr; 7, orchestra; 8, musical program, Airplay; 8:45, Meeting in the Tavern; 9, Cy Trosbe's Scrapbook, dance orchestra; 11 to 12, Melodists.

KPRC (510): 8 to 1 a. m., CBS programs. Los Angeles
KHL (900): 6, Let's Move, Character readings; 6:30, Lindale and Harline; 7, CBS; 8:30, Whispering Rhythms; 9, CBS; 9:30, quartet; 10, news, orchestra; 12 to 1, organ.

KXN (1090): 6, organ; 6:30, orchestra; 7, Watanabe and Archie; 7:30, orchestra; 8, symphony; 8:30, Charlie Hamp; 9, violin; 10, Wranglers; 11 to 12, organ.

KFI (640): 6, Nick Harris; 6:45, String Trio; 7, NBC; 8:30, Mel Peterson; 8:45, D-17, Emperor; 9, NBC; 9:30, piano; 10, NBC; 10:30, orchestra; 11, NBC.

Denver
KOA (830): 6, NBC programs; 8, Amos and Andy; 8:15, Listener's Hour; 8:45, Sports Interview; 9, NBC; 9:30, play; 10, NBC programs.

Salt Lake City
KSL (1130): 6, NBC programs; 8, Pep Program; 8:30, NBC; 8:45, Magic Paintbrush; 9, NBC; 9:30, informal radio program; 10:15, frolic; 11 to 12, organ.

Four Killed When Train Hits Auto

McCook, Neb., Mar. 11 (AP)—Four members of the Elmer Pursley family and Mrs. Pursley's aged mother were killed yesterday in a collision between an eastbound Burlington train and the Pursley automobile at a crossing near Colter late Monday.

They were on their way to a country church revival meeting.

Mr. and Mrs. Pursley and one of their children, Hazel, 10, suffered severe lacerations and two other Pursley children, Glen, 13, and Elmer, 4, were not expected to live. Pursley was driving the car in which the ten persons were riding.

The dead are: Herman Pursley, 15; Gold Pursley, 17; Fern Pursley, 8; an unidentified Pursley girl, 7; and the children's grandmother, Nancy Osborn, 70.

J. P. Cotton Dies After Long Illness

BALTIMORE, Mar. 11 (AP)—Joseph F. Cotton, under-secretary of state for nearly two years, died at 8:10 yesterday afternoon at Johns Hopkins hospital where he underwent two operations in the last six weeks. He was 64 years old.

The secretary, State Henry L. Stimson, notified that his colleague's condition was critical, visited him Monday night as did his New York city law partner, George S. Franklin.

Cotton was administered to in vain after his condition became critical. Mr. Cotton's wife and daughter, Isabel, had been at his bedside for weeks. A son also survives.

Nine intercollegiate football games have been rated among the 11 most important on 1931 southern football schedules.

Tulane's 1931 football schedule of 11 games has but three away from New Orleans.

To Relieve Indians Of Extensive Debts

WASHINGTON, Mar. 11 (AP)—The Indian bureau plans to relieve tribes of millions of dollars of debts for irrigation works now antiquated and useless.

Quietly but steadily, officials said yesterday, the useless parts of existing reclamation systems on reservations will be sorted out and congress urged to cancel the debts charged up against them. Approximately \$35,000,000 would be involved, with a large portion eligible for cancellation.

A bill signed by President Hoover on adjournment day relieved the Pima Indians on the Gila River reservation in Arizona of \$1,300,000 charged against them for irrigation works and a bridge built many years ago. The bill being used as a guide by bureau officials.

Many of the irrigation systems have served their purpose, officials said, but are now so old they are virtually valueless and should be wiped off the Indians' accounts, as new ones are built to replace them.

Great Northern to Spend Million More

ST. PAUL, Mar. 11 (AP)—Announcement of \$1,000,000 addition to the Great Northern railway's California extension project was made yesterday by Ralph Budd, president of the road.

Plans previously made called for expenditure of approximately \$4,800,000 on the new line into California. The addition announced brings the cost to \$5,800,000.

The additional amount is to be spent for relocating and rebuilding a section of existing line between Bend and Wagona, Ore., Mr. Budd said. About 25 miles of track are involved.

Florida Fishermen Now Hunting Frogs

OKECHOOBEE, Fla., Mar. 11 (AP)—The frogs that croak in Lake Okeechobee are not disappearing any of the slogans of bigger and better business. Instead, they are contributing more than \$500 a day to a prosperity symphony in this section.

Because of the demand for the delicious rare quarters of the lowly amphibians, many fishermen are deserting their hooks and nets for gigs and baskets. Fishermen are paying 17½ cents a pound with standing orders for 3,000 pounds daily.

Frogs are not protected by the fish laws and Lake Okeechobee is literally alive with them.

FIND IT HERE

Copy for this Column must be in by 9 a. m.

AT GRACE HARNES AND HARDWARE STORE
A complete line of Lilly's vegetable and flower seeds to start your garden out right! And given the proper care Lilly's seeds never fail to grow. 3-11-1 t.

ST. PATRICK'S DANCE
At Zuber hall, March 17, auspices of American Legion Auxiliary. Tickets \$1.00. 3-9-7 t.

Earn from \$200 to \$500 month. Either sex. Quick. Box 2, Observer. 3-11-1 tp.

YOUR HOUSE CLEANING MADE EASY
By using the famous soap cleaner which removes dirt and grime from your woodwork and walls without the use of water, work with almost no labor, and without harm to the surface of the enamel. If you have never used this wonderful cleaner you will be both surprised and pleased when you start cleaning your home with it for the first time. This special soap is carried at Richardson's Art and Gift Shop. It is not expensive, and will save both your hands and your disposition during house cleaning time as well as hours of labor. Get a can today at Richardson's Art and Gift Shop. 3-11-2 t.

Remstitching, pleating, button holes, etc. Norton's Kiddy Shop. —Adv. 3-11-2 tp.

DANCE at Elgin Rex hall Wed. Mar. 11. Star Novelty Orchestra. 3-10-4 tp.

SPECIAL COOKIE JARS
Did you get one of the fine large hand decorated cookie jars now on sale for only \$1.25 at Richardson's Art and Gift Shop? These are better than those of last year. The design is fired under the glaze, and they cost no more. 3-11-2 t.

FOR THE LADIES ONLY
If you have a good straw or braided hat which is faded, it can be made like new again by taking it to Richardson's Art and Gift Shop, where it will be sprayed any color that you wish. The lacquers used will not stiffen the straw, and will not fade or wash off. The cost is small to make a new hat out of the old one. It will pay you to ask Richardson's Art and Gift Shop about doing over your hat. 3-9-2 t.

Choice of all newest Natural Bridge Arch footwear—values up to \$6.85 for only \$3.97 at Conner's, Inc. Closing out entire stock of Hill's Dept. store. 3-11-1 t.

WASH DRESSES
2 to 14 fast colors—\$7.00 or 2 for \$1. NORTON'S KIDDY SHOP. 3-10-3 t.

All the new millinery that Hill's Dept. store has just received is included in the close out sale of Hill's entire stock by Conner's, Inc. 3-11-1 t.

HAVE YOU YOUR COSTUME READY?
For the masquerade ball at Eagles hall March 17? 3-10-6 t.

Newest coats and dresses all included in the close out sale of Hill's store stock by Conner's, Inc. 3-11-1 t.

SPECIAL COOKIE JARS
The greatest values ever shown in cookie jars is now on at Richardson's Art and Gift Shop. The big gallon size, hand decorated jar, with the flower designs fired under the glaze and in many colors to match your kitchen or pantry, are now on special sale for \$1.25 at Richardson's Art and Gift Shop. See these new jars in the window at Richardson's now. 3-9-2 t.

Crowds every day at the close out sale of the Hill's store stock by Conner's, Inc. 3-11-1 t.

NOTICE TO CREDITORS
The undersigned having been duly appointed by the County Court of Union, County, Oregon, executor of

FALK'S LA GRANDE STORE

Successors to N.K. WEST & CO.

For women who want to go—and do—without fatigue!

ENNA JETTICK

SHOES FOR WOMEN

ATTRACTIVE SPORT OXFORDS

Magnolia

A perforated oxford of washed elk—full kid lining—composition sole—a beautiful sport shoe with a world of comfort

\$6

Everglades

A new sport oxford of beige elk, attractively trimmed with brown calf skin; composition soles—exceptionally fine for nurses wear as well as street and sport

\$6

the estate of Roxie McCoy, deceased, and having qualified, notice is hereby given to the creditors and all persons having claims against said deceased to present them, verified as required by law, within six months after the publication of this notice, to E. R. RINGO, attorney for said executor, at his office in the West-Jacobson Building, La Grande, Oregon.

Dated February 18th, 1931.
C. R. BUELL, Executor of the Estate of Roxie McCoy, Deceased.
E. R. RINGO, Attorney for Executor.
Feb. 18, 25 Mar. 4, 11.

St. Patrick's Day

—and don't forget...

CANDY FOR THE OCCASION

WE have an attractive assortment of boxed candy in the appropriate green boxes of various sizes. Some cleverly made to resemble St. Patrick's hat, and others in shamrock design.

St. Patrick Hats \$1.00
Shamrocks \$1.00 & \$1.50

GLASS DRUGS, INC.