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BILLIARDS AND POOL

WE SERVE ALL THE LEADING BRANDS OF SOFT DRINKS AND THE BEST LINES OF CIGARS AND TOBACCO.

O. B. Hottman, in the Palace Hotel.

OVERLAND

75 B, 31 1-2 Horsepower \$725.00

85 4, 35 Horsepower, \$910.00

63,000 In Use

THE MOTOR IS A WONDER, UNUSUALLY POWERFUL BUT WONDERFULLY ECONOMICAL—20 TO 25 MILES ON A GALLON OF GASOLINE IS THE USUAL REPORT.

THE FASTEST SELLING COMPLETE AUTOMOBILE EVER OFFERED.

These are 1917 Models and we have them in stock ready for delivery.

MINOR & CO.

Agents

New Lumber Yard

Now open in building formerly occupied by Independent Garage on Main Street.

LUMBER, LATHS, SHINGLES, BUILDING MATERIAL.

LUMBER IN CAR LOTS A SPECIALTY.

Get Our Estimates Before Building

H. C. GITHENS

COMFORT

WINTER DAY WARMTH IN YOUR HOME IS MADE POSSIBLE BY THE USE OF THE RIGHT KIND AND SIZE OF STOVE.

OUR HEATERS, burning both wood and coal, are the best to be found on the market. They don't stand in with the fuel man. They are FUEL SAVERS

"We Have It, Will Get It, Or It Is Not Made In Hardware."

Gilliam & Bisbee

Pioneer Hardware Merchants.

NEWS NOTES FROM NEIGHBORING CITIES

SWISS TO BUILD ANOTHER CHEESE FACTORY

Ground Already Broken For Co-operative Plant.

Ground was broken this week for the basement of a concrete cheese factory which will be built between now and April 1, by the Swiss Co-operative Cheese Factory of Stanfield.

This co-operative corporation was formed last Saturday, in Pendleton by a number of the Swiss dairymen of this community. They propose to pool all their milk products, hire a competent cheese maker and make their own finished product. Those who formed the corporation are: A. L. Steiner, Antoine Arnold, Herman Fox, Frank Inglin, Tom Detlin, Tom Steiner, Joe Baumgardner, Fred Furrer and Andy Koch.

The proposed structure will be 30 x 60 feet in size. It will have a full basement and will be constructed of concrete throughout. A lot, 190 x 125 feet, situated between A. L. Steiner's farm and the railroad tracks, was purchased from the City Realty Company.

The dairymen in the concern are milking 250 cows. Louie Weber has been employed as cheese maker and he is superintending the construction of the plant and the stationary equipment in it.—Stanfield Standard.

VERNON CRANE HAS PAINFUL ACCIDENT

Vernon Crane the seventeen year-old son of John Crane of Mayville, met with a serious accident on Monday. The boy was chopping kindling wood with a sharp axe when the instrument glanced off and struck him on the left wrist, severing an artery and causing a severe wound. Dr. Wilhelm was telephoned for and left immediately in his automobile, but roads being in such muddy condition caused considerable delay, and the boy almost bled to death before the wound was dressed. He is doing nicely now.—Condon Times.

Pilot Rock Case Reversed.
Yesterday Circuit Judge Phelps reversed the decision given in the Pilot Rock justice court in the case of Wilbert Knighten vs. Thomas Ledgerwood. In the lower court Knighten who was trying to replevin a horse alleged to have been stolen from him and sold to Ledgerwood, was awarded a verdict of \$100 value of the horse, and \$185 costs. Judge Phelps reviewed the case, reversed the decision and gave Ledgerwood judgment for \$17.50. He was represented by Raley & Raley. The case attracted considerable attention around Pilot Rock.—Pendleton East Oregonian.

Farewell Given J. W. Carrico
Last Friday night sixty of the residents of Lone Rock gave John Carrico a surprise party at the home of Mr. and Mrs. David Spalding, where he has made his home for the past five years. Part of the evening was spent playing games in which all participated. The remainder of the evening was devoted to music. A delicious supper was served by Mrs. Spalding. This party was a farewell to Mr. Carrico who left this week for Astoria where he has recently invested in property. Formerly Mr. Carrico was principal of the Lone Rock school and later was part owner of the Lone Rock Supply Co. He was also postmaster for the last three years. The people of Lone Rock will miss Mr. Carrico for he is the type of citizens who are essential to every community.—Condon Globe.

Runaway At Lone Rock.
Emmet Moore and Miss Agnes Booth of Lone Rock had a very narrow escape from serious injury, at least, when returning from a dance early Saturday morning. They were in a sleigh and in taking the cut-off on the Lone Rock grade the sleigh tipped over and the horses ran away. Mr. Moore was dragged beneath the sleigh for some distance and was considerably bruised. Miss Booth was unhurt. The team ran into a wire fence and one horse cut its throat on the wire and the other broke its leg. Both had to be killed.—Condon Globe.

Grand Lender To Open.
M. Kopple, proprietor of the Grand Lender, has leased the Fred Wilson building on Main street for three years and will open his store there as soon as the building is in readiness and a new stock of spring goods will be put in the building, and in other ways it will be fittingly remodeled for store purposes.—Condon Globe.

Chas. Thompson and family motored to Pendleton Sunday afternoon for a visit with friends. They returned on Monday.

THE TREASURY DEPT

Internal Revenue Service, Portland, Oregon.

Extracts from Act of Congress, approved March 3rd, 1917, entitled: "An Act to provide increased revenue to defray the expenses of the increased appropriations for the Army and Navy and the extensions of fortifications."

Excess Profits Tax.
This is an annual tax—the first taxable year shall be the year ending December thirty-first, 1917, and each year thereafter, except in cases where corporations etc., have duly established a date for the close of their fiscal year.

The Tax is 8 per cent of the net income of every corporation and partnership etc., after deducting the sum of \$5000.00 from such income together with 8 per cent of the actual capital invested in such business. The income derived from the business of life, health and accident insurance companies is specifically exempt as set forth in the said Act.

Actual capital invested means actual cash paid in, the actual cash value, at the time of payment, of assets other than cash paid in, and paid in or earned surplus and undivided profits used or employed in the business; but does not include money or other property borrowed by the corporation or partnership.

Foreign corporations transacting business in the United States are also subject to this tax in the proportion that the amount invested in the United States bears to the entire actual capital invested.

Every Partnership having a net income of \$5000.00 or more for the taxable year, shall render a correct return of the income of the partnership for the taxable year, setting forth specifically the actual capital invested and the gross income for such year and the deductions which are allowed to individuals under the Income Tax Law.

This Tax will be computed upon the basis of the net income as shown by Income Tax Returns of corporations etc., and shall be assessed and collected at the same time and in the same manner as the Income Tax.

The laws relating to the establishment of fiscal year period for making returns applies to this enactment the same as to the Income Tax returns, and will be pro-rated from such returns for the fractional portion of the year during which the said return is made.

All corporations etc. exempt under the Income Tax law will likewise be exempt under the above mentioned enactment.

All other provisions of law relating to the Income Tax law are extended and made applicable to the above.

Any further information desired may be obtained upon application to the undersigned.

MILTON A. MILLER,
Collector.

Russia Marches On.
The Russian bayonet thinks. This fact spells the secret of the success of the revolution in Russia.

There were no Swiss guards this time to protect an autocrat and his queen from the just wrath of the people. Had there been such soldiery at Petrograd this week, perhaps the rising of Russia might have had another issue. At all events, the triumph of the people and their parliament would not have been won so easily.

The armies of Russia are the peoples of Russia, the nation in arms, and the people and their army alike are permeated with the principles of self-government and fired with passionate patriotism against Germany and the Germanic influences in the Russian government.

The earthquake came suddenly but it had long been preparing. The nihilists have sown seed of revolt for at least half a century. Western political ideals have been sweeping in among the Russian intellectuals ever since the Crimean war. The reforms of Alexander the Liberator, who emancipated 23,000,000 serfs, opened the way for the practice of democratic rule among the communes of the Russian masses. The war against Turkey in 1877-78 was a people's war and revealed to the Russians their power to coerce even bureaucracy and absolutism. The rottenness and impotence manifested by the ruling powers in the war with Japan in 1904 aroused the populace as well as the statesmen outside of the governing class to demand and secure a share in the government. The 13 years which have elapsed have taught the nation how to conduct affairs of state and to bring the bureaucrats and the czar to terms.

The war with Germany has re-enforced all the progressive and patriotic elements in Russian citizenship. The resentment against German influence and intrigue has grown every month for more than two years. The reactionaries and the Teutonic sympathizers have lost ground more and more. The people's branch of the national legislature has constantly strengthened its grip on the government. The duma has sympathized with the army in the fight against Germany and the army has known that the duma was fighting Germany in the government. It has been the

people and their parliament and army all together in the struggle against the bureaucracy and Germany.

Whatever other issues may finally eventuate, one thing stands out clearly. Germany has lost its last chance to profit by divisions or disagreements between the Russian people and the Russian government. The people have become the government. Every peasant knows now that he fights, not merely for the czar, but for holy Russia and for himself. The new knowledge will nerve his arm with new strength against the hated German.

Self-governing Russia is in line with self-governing France and self-governing England. The moral handicap involved in alliance of democracy with absolutism is removed. As republican France flung down the head of a king as the gage of battle against the monarchs of Europe, so Russia overthrows a despotism as its renewed challenge to the emperors of Germany and Austria.—Spokesman-Review.

BRUCE DENNIS MAY RUN ROAD CAMPAIGN

Ex-Editor of La Grande Observer Regarded as Good Executive and as Expert Publicity Agent

(Portland Oregonian).
Members of the legislative roads committee who remained in Portland after the big meeting on Saturday conferred at the Imperial hotel yesterday afternoon and further outlined their plans for a vigorous state-wide campaign for the \$6,000,000 bond issue.

A sub-committee consisting of Senator W. D. Wood, Senator E. D. Cusick and Representative Roy W. Ritter has been entailed to make arrangements for headquarters and for a bureau of information to serve voters in all parts of the state.

The headquarters probably will be established in Portland. Bruce Dennis, ex-editor of the La Grande Observer, may be elected secretary in active charge of the work. Mr. Dennis is an experienced newspaper man and executive and would have charge of the publicity campaign.

Generous Contributions Expected
Expenses of the campaign are to be borne by popular subscription and all persons connected with a paving company are debarred from contributing. Members of the legislative committee themselves contributed an aggregate of \$130 at the meeting on Saturday. They expect other substantial donations from good roads enthusiasts as soon as the word that money is acceptable goes over the state.

Senator Wood, who is chairman of the committee, said yesterday that the essay contest now being conducted among the school children of

the state for the purpose of procuring original arguments in favor of the bonds is winning ready response.

Prizes are to be distributed in every county and in addition to that several substantial awards are to be made on a state-wide basis.

For the best argument on the benefit accruing from the \$6,000,000 bond issue to the county of which the writer is a resident the committee will give a prize of \$5, and a second prize of \$2.

A first prize of \$25 and a second prize of \$15 will be given for the best argument on the benefits to be derived in the state at large.

Prizes Offered For Pupils.
A third contest is limited to high school students of the state. A prize of \$10 is to be awarded to the boy or girl writing the best argument in favor of good roads in the state at large.

A similar prize of \$10 will be awarded for the best state-wide argument for the bonds, written by a grammar school pupil.

The contest closes on Saturday March 31. All essays should be addressed to Senator W. D. Wood, Hillsboro, Or.

Representative C. C. Clark, of Arlington, who is a member of the committee, has agreed to duplicate the prizes won by persons in his Representative district, which consists of Gilliam, Sherman and Wheeler counties. Mr. Clark was in town yesterday, and says the bond bill will get a tremendous vote in Eastern Oregon.

Members of the committee will canvass their respective sections of the state within the next ten days for the purpose of procuring representative delegates to the general good-roads conference in Portland April 7, when a permanent organization will be effected.

Citizens Get Final Papers.

At the special session of the circuit court presided over by Judge G. W. Phelps at the court house in this city Tuesday the following were given final papers in citizenship: Wm. Thomas Crow, a native of Oregon; Gust Adolph Johnson, of Sweden; John J. Keegan of Ireland and Herbert Instone of England. Wm. Crow although a native of Oregon, at one time renounced allegiance to this country, when he went to Canada to take up land.

Industrial Censorship Imminent

The time is rapidly coming when there will be very little, if any, publicity given to these measures of industrial mobilization for national defense. In other words, a censorship is liable to go into effect any day.

Already certain steps have been taken by the government in regard to censorship and the plans for an extension of this precaution are upon a scale which will preclude the possibility of business men obtaining news of their industries from the daily newspapers.—Electrical World.

Crystalized Ideals!

THAT'S WHAT THE HOMES BEING BUILT IN HEPPNER TODAY ARE—THE CRYSTALIZED IDEALS OF THE PEOPLE WHO ARE HAVING THEM BUILT.

YOU HAVE IDEAS TOO, TO BE DEVELOPED.

WE HAVE A COLLECTION OF "MODERN HOMES" PLANS WHICH WILL INTEREST YOU. DROP IN AND SEE OR PHONE IN AND I'LL SEE YOU.

COMPETENT BUILDERS CHEERFULLY RECOMMENDED

Free Delivery Within City Limits.

Heppner MEMBER
Planing & Chop Mill WESTERN RETAIL
"HOME-MADE HOMES" LUMBERMEN'S
Heppner, Oregon ASSOCIATION

The HORN PASTIME

VICTOR GROSHEN, Prop.

SOUTHEAST CORNER MAIN & MAY STREETS

Complete Line of Candies and Cigars and all the Leading Soft Drinks. Card Tables in Connection.

First Class Service : : : Give Us a Call

GAZETTE-TIMES Advertising Pays. For this there is a reason: Circulation which includes practically ALL the people in Morrow and Northern Grant Counties.