

(First publication Feb. 7, 1935.)
NOTICE OF FINAL SETTLEMENT
Estate No. 2392

In the County Court of Holt county, Nebraska, January 31, 1935.
In the matter of the Estate of Mattie Schmidt, Deceased.
All persons interested in said estate are hereby notified that the Executor of said estate has filed in said court his final report and a petition for final settlement and distribution of the residue of said estate; and that said report and petition will be heard February 27, 1935, at 10 o'clock a. m. at the County Court Room in O'Neill, Nebraska, when all persons interested may appear and be heard concerning said final report and the distribution of said estate.

C. J. MALONE,
County Judge.
[County Court Seal]
38-3 Emmet A. Harmon, Attorney

(First publication Feb. 7, 1935.)
SHERIFF'S SALE.

Notice is hereby given that by virtue of an Order of Sale issued to me by the Clerk of the District Court of Holt County, Nebraska, in an action pending in said Court wherein The O'Neill National Bank, a Corporation, is plaintiff and Emil Sniggs, Amelia Vincent, Henry and Robinson Hardware Company and John Doe, real and true name unknown, are defendants, I will sell to the highest bidder for cash at the front door of the court house in O'Neill, Nebraska, on the 11th day of March, 1935, at 10 o'clock A. M., the following described premises in Holt County, Nebraska:

All of lot six and the east twenty-five feet of lot seven and the south 80 feet of the west 20 feet of lot seven and the south 80 feet of lot 8, all

SALESMEN WANTED

MAN wanted for Rawleigh Route of 800 families. Write today, Rawleigh, Dept. NBB-252-SA, Freeport, Ill. 38-4p

HAVE attractive proposition for reliable man with car to sell our needed products in South Holt county. Good opportunity. No investment.—Write S. F. Baker & Co., Keokuk, Iowa. 40-4p

FOR SALE

MOTOR, 1 H. P., 110-220 volt; '31 Ford radiator; '30 Chev. rear end; '30 Chev. new left front well fender; 19-in. disc wheels. Also other used parts and electrical units.—Vic Halva Auto and Electric Shop. 40-2p

BABY CHICKS from purebred free range flocks; custom hatching. Order early.—Atkinson Hatchery. 40tf

WANTED—2 Toms, bronze or red. Also have 3-doz Red pullets for sale.—O'Neill Hatchery. 40-1

BABY CHICKS—R. I. Reds, White and Barred Rock, White Wyandotte and Buff Orpington, \$8.00; and Heavy Mixed, \$7.00 per 100; White Giant, \$9.00 per 100; custom hatching, 2 1/4-cents per egg.—Orchard Hatchery, Orchard, Nebr. 40-10

FORTY ACRES adjoining Inman, Nebr., good modern house. Will give you the 40 acres and sell you the house for half what it cost to build.—B. E. Sturdevant, Agent, Atkinson, Nebr. 39-2

Q'S QUALITY Milk and Cream. The best by test, at John Kersenbrock's, or phone 240.—John L. Quig. 40tf

Diamond—Watches—Jewelry
Expert Watch Repairing
O. M. Herre—Jeweler
In Reardon Drug Store

W. F. FINLEY, M. D.
Phone, Office 28
O'Neill :: Nebraska

DR. J. P. BROWN
Office Phone 77
Complete X-Ray Equipment
Glasses Correctly Fitted
Residence Phone 223

Dr. F. A. O'Connell
Dentist
GUARANTEED WORK
MODERATE PRICES
O'NEILL :: NEBRASKA

in block 23, in the original town of O'Neill, Nebraska, to satisfy the sum of \$1,597.40 found due plaintiff, with interest, and the further sum of \$48.00 as per stipulation, and interest thereon and \$36.80 costs of suit and accruing costs.

Dated this 6th day of February, 1935.
38-5 PETER W. DUFFY,
Sheriff of Holt County, Nebraska.

(First publication Jan. 31, 1935.)
NOTICE TO DEFENDANTS
In the District Court of Holt County, Nebraska

To John A. Davenport, Lavina A. Sawyer, the unknown heirs, devisees, legatees, personal representatives, and all other persons interested in the Estates of Frank H. Sawyer, deceased, and I. Sibbernson, first and real name unknown, deceased, real names unknown, and all persons having or claiming any interest in the SE 1/4 of Sec. 1, Twp. 29, R. 10 West of the 6th P. M., real names unknown (impleaded with J. B. Mellor, first and real name unknown, Mayme Mellor, John Hayne and Nina Hayne), defendants:

Notice is hereby given that on January 24, 1935, The Omaha National Bank, as Trustee for Ivyl O'Flyng and Minnie O'Flyng, filed its Petition and commenced an action in the District Court of Holt county, Nebraska, Doc. 37, No. 271 Case No. 12969, against the above named defendants, the object and prayer of which are to foreclose a certain mortgage for \$4,500.00 on the SE 1/4 of Sec. 1, Twp. 29, R. 10 West of the 6th P. M., which was executed on November 25, 1924, by John A. Davenport, as mortgagor, to W. M. Rainbolt, as mortgagee, which was recorded in Book 138 of the Mortgage Records of Holt county, Nebraska, at Page 225, and was given to secure the payment of a certain promissory note executed November 25, 1924, which note and mortgage have been duly assigned to plaintiff, and to quiet title to said property.

Plaintiff alleges that defendant Lavina A. Sawyer and her husband, Frank H. Sawyer, now deceased, assumed and agreed to pay said mortgage, and that there is now due on said indebtedness the sum of \$4,027.00, plus interest. Plaintiff prays that in default of payment by said defendants, or some of them, of the amount due the plaintiff as aforesaid, said mortgaged premises be decreed to be sold according to law to satisfy the sums found due, with interest and costs of suit, and that said defendants and all persons claiming by, through or under them, or any of them, be excluded from and foreclosed of any and all interest, right, title and equity of redemption in or lien upon said mortgaged premises, and that title therein be quieted.

You, and each of you, are required to answer said Petition on or before the 11th day of March, 1935.

THE OMAHA NATIONAL Bank, Trustee for Ivyl O'Flyng and Minnie O'Flyng, Plaintiff.
By—Montgomery, Hall & Young, Laurens Williams, Its Attorneys.

(First publication Feb. 14, 1935.)
NOTICE TO CONTRACTORS

Sealed bids will be received at the office of the Department of Roads and Irrigation in the State House at Lincoln, Nebraska, on March 7, 1935, until 10:00 o'clock A. M., and at that time publicly opened and read for SAND GRAVEL SURFACING and incidental work on the O'NEILL SOUTH PROJECT NO. 313-F, STATE ROAD.

The proposed work consists of resurfacing 3.6 miles of Graveled Road.
The approximate quantities are: 680 Cu. Yds. Sand Gravel Surface Course Material.
The attention of bidders is directed to the Special Provisions covering subletting or assigning the contract.

The minimum wage paid to all skilled labor employed on this contract shall be seventy-five (75) cents per hour.
The minimum wage paid to all intermediate labor employed on this contract shall be sixty (60) cents per hour.
The minimum wage paid to all unskilled labor employed on this contract shall be forty-five (45) cents per hour.

The attention of bidders is also directed to the fact that the State Director of Reemployment, Lincoln, Nebraska, will exercise general supervision over the preparation of employment lists for this work.
Plans and specifications for the work may be seen and information secured at the office of the County Clerk at O'Neill, Nebraska, at the

office of the District Engineer of the Department of Roads and Irrigation at Ainsworth, Nebraska, or at the office of the Department of Roads and Irrigation at Lincoln, Nebraska.

The successful bidder will be required to furnish bond in an amount equal to 100% of his contract.

As an evidence of good faith in submitting a proposal for this work, the bidder must file with his proposal, a certified check made payable to the Department of Roads and Irrigation and in an amount not less than Fifty (50) dollars.

The right is reserved to waive all technicalities and reject any or all bids.

DEPARTMENT OF ROADS AND IRRIGATION
A. C. Tilley, State Engineer.
C. L. Carey, District Engineer.
John C. Gallagher, County Clerk, Holt County.

NATIONAL AFFAIRS

By Frank P. Litschert

Eventual exhaustion of government credit is threatened by the policy of meeting relief needs thru borrowing, it is now claimed on good authority. This, however, it is pointed, can be averted by the adoption of less expensive relief measures, curtailment of ordinary expenditures so as to permit the inclusion of relief payments in the ordinary budget, and a general lowering of wage rates throughout the nation so that business can afford to absorb the unemployed.

The federal budget submitted to Congress on January 7 provided more than ample justification for all the fears expressed in various quarters during the past year that expenditures must be curtailed during the current year, that no attempt will be made to balance the budget this year, and that the increase in the debt will not be halted before it reaches the highest peak in our annals or of \$31,833,000,000.

Instead of balancing the budget in the fiscal year 1935-36 as was planned a year ago, the government now proposes to spend \$8,520,000,000, or practically as much as during the current fiscal year. Even though the government hopefully expects some increase in receipts, receipts will no doubt fail by almost as wide a margin to meet the expenditures next year as they promise to do during the current year. The deficit next year is estimated at this time at \$4,528,000,000. It may be more. At the same time, new borrowings next year are expected to total \$3,152,000,000, which is a substantial figure. The public debt next year will be thus increased to another new high record of \$34,239,000,000, if not more.

The prospective increase in the public debt is one of the most discouraging aspects of the economic outlook. This year the administration made no statement as to when it expected to balance the budget as it did last year. It intimated that the deficit would continue as long as there was need for relief since the abandonment of relief was out of the question and since no attempt would be made to meet relief needs out of the ordinary budget as is done in England.

In view of this policy, it is difficult to see how the budget can ever be balanced since, under prevailing conditions, the tendency is toward the maintenance of relief rather than toward the curtailment. Relief payments tend to perpetuate the need for relief by preventing the proper adjustment of wages and prices to the level that would eliminate unemployment. This does not call for the suspension of relief payments but it does call for the recognition of the natural effect of relief payments and consequently the voluntary making of adjustments which the abandonment of relief would make compulsory. The trend, however, has been in the opposite direction. Wage rates were arbitrarily raised under the NRA, are now being maintained at this level, and labor is seeking still further increases through wage increases and through a 30-hour week. As long as wage rates are kept at an artificially high level, there will be unemployment and the need for the continuation of relief payments.

NOT ALL ARE TAX DODGERS

We read a great deal about "the big bad" corporations which have employed "crooked lawyers" to inveigle the federal government out of taxes by falsifying tax reports. But little do we read about the "big" corporation that through error has overpaid his taxes.

Every year a long list of refunds for overpaid taxes is compiled by the United States Department of Internal Revenue at Washington, D. C. Strangely enough, when these refunds are made during a

republican administration a wild outburst is heard on Capitol Hill, and it is claimed that crooked politicians are doling out the American taxpayers money to friendly big business campaign contributors. There may be something to that, but it has never been proven.

Andrew Mellon only recently battled with the administration now in power when the new administration charged that Mellon was holding out on taxes for his business concerns. When it was about all over Mr. Mellon discovered that there had been an error in his tax reports and that he had overpaid considerably. So, in retaliation, he now threatens to sue for refund.

Last year the democratic administration refunded \$57,763,119.46 for overpaid taxes for 1932, and recently \$48,664,202.20 for overpaid taxes for 1934. The New York Life Insurance Company, it is reported, recently received a refund of \$4,427,028 as overpayment for 1934. The Pennsylvania Railroad received \$3,191,938; J. H. Hillman Company, of Pittsburg, \$1,810,694; the Lackawanna Railroad Company, \$1,526,149; and several smaller concerns received \$500,000 or more.

Since all of the "big bad" corporations are accused of shaking down the government in tax matters, one begins to wonder how a concern even as large as the New York Life could misfigure taxes to the extent of nearly four and a half millions. Those experts in faking tax returns we hear so much about have evidently overlooked several big bets in the above listing. If anything it appears that the "big bad" corporations are overly honest in their tax matters or how would one account for such as above.

THE FALLACY OF "FREE MONEY"

The American public has come to look on the Federal government as a financial Santa Claus, which goes on forever distributing the bounty of "free money" for one purpose or another. One of the proudest boasts of many elected officials is that they have been able to get this appropriation or that for their state.

Current plans call for an expenditure of some \$5,000,000,000 for public works by the Federal government. Much of this great sum will be distributed to the states, to spend for roads, relief, dams, public buildings or some other public purpose. When the money has been spent, citizens will look at the imposing courthouse or superhighway or whatever it created and think happily that it cost them nothing—that magical forces at

play in Washington produced the money out of the air and kindly passed it on.

Well, that \$5,000,000,000 will be raised thru the sale of Federal bonds. These bonds amount to a mortgage on every piece of property in the nation—every home, farm, factory or investment. If the \$5,000,000,000 is divided by the number of Congressional districts in the country, the share for each district amounts to about \$12,000,000. Every nickel of that money must be paid back by the American people thru taxation—and they must pay, in addition, many hundreds of millions more in interest on the government bonds. Probably few Congressional districts would burden themselves with a \$12,000,000 bond issue if it were proposed to vote such a debt against the district.

Unhappily, there is no such thing as a financial Santa Claus—the tax money put in our stockings is taken out of our pocketbooks—plus interest.

First Envelopes Made in U. S.

Envelopes were first made in 1839 by a Mr. Pierson of New York city in a little store on Fulton street. The first envelope machine patent was granted January 23, 1849, to J. K. Park and C. S. Watson of New York. The first practical envelope folding machine—that was successful commercially—was patented January 21, 1853, by Dr. Russell L. Harris of Worcester, Mass. Window envelopes were devised by Thomas Callahan, patented June 10, 1902.

Founding the Epworth League

The Epworth league was founded in Cleveland, Ohio, May 15, 1889, by a group of five societies of Methodist young people. No particular individual seems especially identified with the founding. The league takes its name from Epworth parish in England, where John Wesley, founder of Methodism, was born. It has grown rapidly, is represented in both the Methodist Church North and South and has branches in a dozen foreign countries, including China. There are 30,000 chapters and 2,000,000 members.

BRIEFLY STATED

Sam Thompson is able to be around again after a week's tussle with the flu.

Leo Adams, of Chambers, was looking after business matters in the city last Tuesday.

Attorney Lyle Jackson, of Neligh, was looking after legal business in this city last Tuesday.

J. H. McPharlin was back in his

shop last Tuesday morning after a week's tussle with the gripe.

Joseph Weibel, one of the hustling farmers and stockmen of Deloit township, is in the city today.

Mary Jo Finley came up from Omaha last Wednesday evening to spend a few days visiting the home folks.

Zeb Warner went down to Sioux City last Tuesday for a week's visit at the home of his daughter, Mrs. Stevens.

Thomas Crowe, one of the large cattle raisers and feeders in this section of the state, was in from his ranch near Dorsey last Tuesday.

Gus Buschorner, now of Norfolk, internal revenue agent for this territory, is in the city today looking after business connected with his office.

Miss Helen Toy came up from Wayne last Friday and spent the week-end with the home folks, returning to her school duties Sunday afternoon.

Lee Hershiser returned last Thursday night from Lincoln where he had been in the Veteran's hospital for about three weeks receiving medical treatment.

A large delegation of the citizens of Bloomfield came over this morning to attend the investiture ceremonies for their beloved former pastor, Monsignor McNamara.

Mrs. F. N. Cronin entertained the Martez Club at her home last Monday evening. Mrs. Ed. Campbell, Mrs. P. B. Harty and Mrs. F. N. Cronin won the high scores.

Mrs. R. B. Mellor entertained the Delta Deck Club at her home last Wednesday evening. Winners of the high scores at bridge were, Mrs. Homer Mullen and Mrs. P. B. Harty.

The state senate last Wednesday passed the governor's bill adding one cent a gallon to the gas tax to be used to help raise the two million that will have to be furnished by the state for relief during the next two years.

John Henry, of Schuyler, was an O'Neill visitor last Friday and favored this office with a pleasant call. Mr. Henry is an employee of the

government, in the corn-hog division and was in this county looking after collections on corn land.

Mr. and Mrs. F. J. Tuor, of Madison, S. D., came over last Wednesday for a short visit with their son, James Tuor, the efficient assistant at the J. C. Penney store. They returned home this morning and James accompanied them home for a few days visit.

Hauptman will not die in the electric chair during the week of March 18. He has been granted a motion for appeal and the hearing will be held on the motion March 28, so that automatically puts off the execution of the sentence until after the appeal is heard.

George Reichert, of Belle Fourche, S. D., was in the city last Monday visiting old time friends. For many years he was a resident of this county, living northeast of this city. For the past 15 years he has been living in western South Dakota and has been raising horses.

M. T. Liewer, editor of the Osmond Republican, and L. Summers, a business man of that city, were in the city Thursday attending the investiture of Monsignor McNamara and favored this office with a pleasant call. Mr. Liewer was formerly engaged in the newspaper business at Bloomfield, but has been located in Osmond for a number of years.

Permanent Wave SPECIAL

(For Cash Only)

Get your permanent wave now for graduation and Easter.

- \$6.00 Eugene.....\$5.00
- Four Together..... 4.50
- \$5.00 Realistic..... 4.00
- Four Together..... 3.50
- \$4.50 Steam Oil..... 3.50
- \$3.50 Junior Waves..... 2.50

Margaret's Beauty Shoppe

Phone 102

Week-End SPECIALS!
FRIDAY AND SATURDAY

SPUDS WISCONSIN RURALES	\$1.39
Per 100-Lb. Bag	
LAUNDRY SOAP CRYSTAL WHITE	11c
Large Bars—3 Bars	
FLOUR—White Frost	\$1.79
Quality Known 48-Lb. Bag	
Heinz CATSUP There's Only One Catsup	21c
Large Bottle	
POPCORN LARGE WHITE—For Popping	13c
or Seed. 2-Lbs.	
Canned Vegetables	
No. 2 CANS	
TOMATOES	
or	
String Beans	
3 Can of Either	29c
Tomatoes or Beans	
1 POUND LARGE Frankfurters	
and	
No. 2 CAN Kraut	26c
OVALTINE REGULAR 50c CAN	39c
Now	
HAMBURGER FRESH GROUND	25c
2 Pounds	
BEEF ROAST CHOICE LEAN	13c
Per Pound	
BEEF RIBS LEAN—Fine For Boiling	10c
Per Pound	
LIVER FRESH PORK	23c
2 Pounds	
SELECT CALVES LIVER	23c
Per Pound	

R. R. MORRISON
Groceries and Meats
Phones 23 & 24 We Deliver

Bargain Pick Up!

Look! Fast-color! Fancy percale!

Men's Shirts
Unbelievably low priced!

49c

They are quality shirts! Both vat-printed and fast color! Full cut, to Penney's rigid specifications with collars attached! Better buy in quantities from the variety of neat patterns and many colors. Such a price may not happen again soon! Sizes for all men!

Look! Look! New spring **Silk Crepe Prints** at an unheard-of low price!

47c yard

In a wide variety of smart new patterns—florals, plaids, stripes and polka dots! Light or dark backgrounds! 39" wide! They'd be values at a much higher price! *Weighted!

Smart buying brought this **Silk Rough Crepe** to this sensational low price!

39c yard

In a nice pebbly weave and lovely pastels or street shades! Choice of staple or new spring colors! Make a couple of smart afternoon or evening frocks! 35" wide! *Weighted!

PENNEY'S
J. C. PENNEY COMPANY, Incorporated