

FOR RENT

SEVEN room house, modern except heat.—C. F. McKenna. 367f

SIX room house.—Orton Young, O'Neill, Nebr. 44-2

HELP WANTED

GIRL OR WOMAN for general housework; full or part time.—Mrs. Ralph Leidy, O'Neill. 44-1f

LOST

CONGOLEUM rug, 7x12, lost on March 2 between Emmet and the Simonson place northeast of O'Neill.—Lloyd Rubeck, O'Neill, Nebr. 44-1*

YOU WANT EXPERT and efficient handling of your livestock, insured responsibility and prompt returns of proceeds? Then consign to FRANK E. SCOTT CO. CO., Sioux City, Ia., the firm with a 31 year record for dependability." 27-1f

MISCELLANEOUS

DEBTS COLLECTED—We will either collect your notes, judgments, mortgages, or accounts, or no charge. Anywhere. 35 years' experience. Best of references. Write us. R. C. Valentine Co., Marshalltown, Iowa. 39f

FOR SALE OR RENT

FOR SALE, part trade, or rent, The Fox Hotel. Owing to the death of my brother and my son leaving for the Army, I wish to dispose of my hotel; fully equipped and doing a good business. Corner good restaurant location, 23 rooms. This is a real buy.—Ida Fox, owner. Telephone 354, P. O. Box 186, O'Neill, Neb. 44-2

(First publication March 4, 1943)

NOTICE

Notice is hereby given that a petition has been filed in the office of the County Clerk of Holt County, Nebraska, asking and praying that the road commencing at the Southeast Corner of the Southeast Quarter of Section 15, Township 28, Range 9, thence north between Sections 14-15 and between Sections 10-11 to connect with County Road at the Northeast Corner of the Northeast Quarter of Section 10, Township 28, North, Range 9, west of the 6th P. M., all in Holt County, Nebraska, be designated as a county road.

That a hearing on this petition will be held by the Holt County Board of Supervisors on Tuesday, March 23, 1943, at 2:00 P. M., at their office in the Court House in O'Neill, Nebraska.

JOHN C. GALLAGHER, County Clerk.

(First publication March 4, 1943)

NOTICE OF HEARING

In the County Court of Holt County, Nebraska.

IN THE MATTER OF THE ESTATE OF ANNA BURKE, DECEASED.

TO ALL PERSONS INTERESTED IN SAID ESTATE, BOTH CREDITORS AND HEIRS: You are hereby notified that on the 1st day of March, A. D., 1943, Charles Burke filed his petition in the above matter, setting forth among other things, that Anna Burke, a citizen and inhabitant of Lincoln County, South Dakota, died intestate on the 6th day of May, A. D., 1939, possessed of: The Southwest Quarter (SW 1/4) of Section 31, Township 27, Range 10, West of the Sixth P. M., in Holt County, Nebraska;

that she left surviving as her sole and only heirs at law the following children, to-wit: Finley Burke, Olive Crary, Daniel Burke, Clarice Burke and Charles Burke; that Charles Burke, petitioner herein, is a son and heir at law of the deceased, Anna Burke, and derived title to an undivided one-fifth of said real estate, or an interest therein, from said deceased. That the prayer of said petition is that the Court may find and determine the time of the death of Anna Burke, deceased; that she died intestate, a resident and inhabitant of Lincoln County, South Dakota;

For Reliable Insurance PROMPT SETTLEMENT REASONABLE RATES SEE L. G. Gillespie Agency

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

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Insurance of All Kinds, Real Estate and Rentals
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DOCTORS BROWN & FRENCH
Office Phone 77
Complete X-Ray Equipment
Glasses Correctly Fitted
Residence { Dr. Brown, 223
Phone { Dr. French, 242

Dakota; may find and determine who are her heirs, and fix their degree of kinship; may find and determine the right of descent of the real property belonging to said deceased; that further administration of this estate may be dispensed with; that there are no debts against said estate, and that the claims of all creditors are barred; that there is no inheritance tax, State or Federal, due from this estate, or any of the heirs thereof, and for such other and further relief as may be just and equitable.

That said matter is set for hearing before the County Court of Holt County, Nebraska, in the County Court Room in the Court House in the city of O'Neill, Holt County, Nebraska, on the 25th day of March, A. D., 1943, at the hour of ten o'clock A. M., and that if you fail to appear at said time and place to contest said petition, the Court may grant the prayer thereof.

Dated this 1st day of March, A. D., 1943.

BY THE COURT:
Louis W. Reimer,
County Judge.
(COUNTY COURT SEAL)

(First publication March 4, 1943)

LEGAL NOTICE

E. W. Miller, Elberta L. Miller, his wife; George E. Booth, and the West Half of Section 33, Township 30, Range 9, West of the 6th P. M., in Holt County, Nebraska, involved in the first cause of action herein; E. L. Deming, Mary Deming, his wife, first and real true name unknown; Harley G. Kennedy, Mary Kennedy, his wife, first and real true name unknown; William McGuire, and the North Half of Section 18, Township 29, Range 9, West of the 6th P. M., Holt County, Nebraska, involved in the second cause of action herein; D. P. Wetzel, Mary Wetzel, his wife, first and real true name unknown; and the Northwest Quarter of the Northeast Quarter and the North Half of the Northwest Quarter of Section 4, Township 26, Range 9, and the Northeast Quarter of Section 5, Township 26, Range 9, all West of the 6th P. M., Holt County, Nebraska, involved in the third cause of action herein; Albert D. Case, Mary Case, his wife, first and real true name unknown, and the Southeast Quarter of Section 17, Township 30, Range 10, West of the 6th P. M., in Holt County, Nebraska, involved in the fourth cause of action herein; Emma L. Wegner, John Wegner, her husband, first and real true name unknown; Frank F. Wegner, and the Southwest Quarter of Section 27, Township 30, Range 10, West of the 6th P. M., Holt County, Nebraska, involved in the fifth cause of action herein; Jennie George, John George, her husband, first and real true name unknown; Joseph George, and the North Half of the Northeast Quarter, and the Southeast Quarter of the Northeast Quarter of Section 28, Township 32, Range 10, and the West Half of the Northwest Quarter of Section 27, Township 32, Range 10, and the West Half of the Northwest Quarter of Section 27, Township 32, Range 10, all West of the 6th P. M., Holt County, Nebraska, involved in the sixth cause of action herein; O. E. Martin, Mary Martin, his wife, first and real true name unknown, and the West Half of the Northwest Quarter and the North Half of the Southwest Quarter of Section 30, Township 25, Range 10, West of the 6th P. M., Holt County, Nebraska, involved in the seventh cause of action herein;

You, and each of you will take notice that the County of Holt, State of Nebraska, filed its petition and commenced an action against you on the 26th day of February, 1943, the object and prayer of which is to foreclose upon seven causes of action, the following tax sale certificates, issued to the County of Holt, State of Nebraska, by the County Treasurer of Holt County, Nebraska, to-wit:

Tax Certificate No. 245, covering the West Half of Section 33, Township 30, Range 9, West of the 6th P. M., Holt County, Nebraska, upon which there is due \$486.95, and interest;

Tax Certificate No. 137, covering the North Half of Section 18, Township 29, Range 9, West of the 6th P. M., Holt County, Nebraska, upon which there is due \$390.85, and interest;

Tax Certificate No. 76, covering the Northwest Quarter of the Northeast Quarter and the North Half of the Northwest Quarter of Section 4, Township 26, Range 9, and the Northeast Quarter of the Northeast Quarter of Section 5, Township 26, Range 9, all West of the 6th P. M., Holt County, Nebraska, upon which there is due \$272.10, and interest;

Tax Certificate No. 251, covering the Southeast Quarter of Section 17, Township 30, Range 10, West of the 6th P. M., Holt County, Nebraska, upon which there is due \$316.00, and interest;

Tax Certificate No. 253, covering the Southwest Quarter of Section 27, Township 30, Range 10, West of the 6th P. M., Holt County, Nebraska, upon which there is due \$328.40, and interest;

Tax Certificate No. 198, covering the North Half of the Northeast Quarter and the Southeast Quarter of the Northeast Quarter of Section 28, Township 32, Range 10, and the West Half of the Northwest Quarter of Section 27, Township 32, Range 10, all West of the 6th P. M., Holt County, Nebraska, upon which there is due \$278.65, and interest;

Tax Certificate No. 144, covering the West Half of the Northwest Quarter and the

North Half of the Southwest Quarter of Section 30, Township 25, Range 10, West of the 6th P. M., Holt County, Nebraska, upon which there is due \$119.00, and interest. Plaintiff prays for an accounting of the amounts due under the various causes of action, and for foreclosure and sale of said premises in satisfaction thereof.

You are required to answer said petition on or before the 12th day of April, 1943.

COUNTY OF HOLT,
44-3
By Julius D. Cronin, Its Attorney

(First publication March 4, 1943)

LEGAL NOTICE

The Southwest Quarter of Section 27, Township 30, North, Range 14, West of the 6th P. M., in Holt County, Nebraska, will take notice that on the 3rd day of March, A. D., 1943, Christine S. Marth, Executrix of the Estate of Ralph J. Nickerson, deceased, filed her petition in the District Court of Holt County, Nebraska, and commenced an action against said land, impleaded with other defendants, the object and prayer of which is to foreclose a certain tax sale certificate issued by the County Treasurer of Holt County, Nebraska, to Ralph J. Nickerson, on June 17, 1938, numbered 4826, for taxes for the year 1936, and which covers the Southwest Quarter of Section 27, Township 30, North, Range 14, West of the 6th P. M., in Holt County, Nebraska; that there is now due plaintiff on said tax lien, and subsequent taxes paid thereunder and subject thereto, the sum of Two Hundred Eighty-one Dollars and Ninety-one Cents (\$281.91) with interest thereon at the rate of seven percent per annum from February 24th, 1943, and costs. Plaintiff prays for a decree of foreclosure and sale of said premises, and alleges that the real owner of said real estate is unknown to this plaintiff and her attorneys.

You are required to answer said petition on or before the 12th day of April, A. D., 1943.

CHRISTINE S. MARTH,
Executrix of the Estate of
Ralph J. Nickerson, deceased,
44-3
PLAINTIFF.
BY JULIUS D. CRONIN,
One of her Attorneys.

(First publication March 11, 1943)

NOTICE OF FINAL SETTLEMENT.

Estate No. 2952.
In the County Court of Holt County, Nebraska, March 11, 1943.

In the matter of the Estate of Joseph Charles, Gallagher, Deceased.
All persons interested in said estate are hereby notified that the Ancillary Administratrix of said estate has filed in this court her 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 March 31, 1943 at 10:00 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.

LOUIS W. REIMER,
44-3 County Judge.
(COUNTY COURT SEAL)

What's New In Prices And Rationing

OPA announced a number of items during the week that will please Nebraskans. For example, due to the unusual cold weather in February, fuel oil rations were increased. The validity date for Class One and Two Coupons for Period Five (good for 11 gallons each) has been moved up to March 8.

Then, too, we were relieved to learn that it is extravagant, foolish, unnecessary and dangerous to jump on the "apparel run" bandwagon, because we are assured that there are enough raw materials and adequate manufacturing facilities to meet our normal clothing demands.

It was good news to learn that the price of eggs came under ceiling regulations. It was announced that prices will be based on four quality gradings: AA, A, B, and C. In each grading there will be five sizes: Jumbo, extra large, large, medium, and small. For example, in Lincoln and Omaha, the retail price for large AA will be 50 cents per dozen; large A 48 cents per dozen; large B 46 cents per dozen; large C 42 cents.

We learned also that even in the matter of shoe repairs our pocketbooks will be protected, because the cobblers cannot charge us today more than they charged in March, 1942.

There seems to have been widespread disregard of OPA regulations in connection with slaughtering of meats by country slaughterers. As a result of this, twelve restraining orders were granted in Federal District Court against Nebraskans who had slaughtered in excess of their quota, who had disregarded price ceilings, and who had sold meat that had not been officially inspected, graded and stamped.

We are urged not to lose patience with the gasoline station attendant who refuses to sell us gasoline unless we have our mileage ration book, our correct sticker is properly displayed, the vehicle is the same as the one described on the ration book cover, the ration book has not expired, there are enough coupons for the purchase, the coupons are properly endorsed on the back by the purchaser, and are not detached.

Income Tax Deadline Now Close At Hand

Losses of farmers: Losses incurred in the operation of farms as business enterprises are deductible from gross income. If farm products are held for favorable markets, no deduction on account of shrinkage in weight or physical value, or by reason of deterioration in storage, is allowed, except as such shrinkage may be reflected in an inventory if used in determining profits.

The destruction by frost, storm, flood, or fire of a prospective crop is not a deductible loss in computing income since it represents the loss of anticipated profits which have never been reported as income. Likewise, a farmer engaged in raising and selling livestock, such as cattle, sheep, and hogs, is not entitled to claim as a loss the value of animals that perish from among those animals that were raised on the farm, except as such loss is reflected in an inventory, if used. If livestock has been purchased for any purpose, and afterward dies from disease, exposure, or injury, or is killed by order of the authorities of a State or the United States, the actual purchase price of such livestock, less any depreciation allowable as a deduction in respect of such perished livestock, may be deducted as a loss if the loss is not compensated for by insurance or otherwise. The actual cost of other property (with proper adjustments for depreciation) which is destroyed by order of State or Federal authorities may likewise be claimed as a loss. If reimbursement is made by a State or the United States in whole or in part on account of stock killed or other property destroyed in respect of which a loss was claimed in a prior year, the amount received is required to be reported as income for the year in which reimbursement is made. The cost of any feed, pasture, or care which has been deducted as an expense of operation must not be included as part of the cost of the stock for the purpose of ascertaining the amount of a deductible loss.

If gross income is ascertained by the use of inventories, no deduction can be taken separately for livestock or products lost during the year, whether purchased for resale or produced on the farm, as such losses will be reflected in the inventory by reducing the amount of livestock or products on hand at the close of the year, which has the effect of reducing gross income from business by the amount of the loss.

If an individual owns and operates a farm in addition to being engaged in another trade or business or calling, and sustains a loss from the farming operations, such loss may be deducted from gross income received from all sources in determining the taxpayers' net income, provided such farm is not operated for recreation or pleasure.

If a farm is operated for recreation or pleasure and not on a commercial basis, and if the expenses incurred in connection therewith are in excess of the receipts therefrom, the entire receipts from the sale of products may be ignored in rendering a return of income, and the expenses incurred, being regarded as personal expenses, will not constitute allowable deductions for Federal income tax purposes.

On Monday's market the cattle prices were steady to a little stronger with last week's average. There was a good run showed up and also a lot of buyers were present.

\$16.00 to \$17.70 per cwt. were paid for steer calves, while heifer calves brought from \$13.50 to \$15.50. Yearling steers sold from \$14.00 to \$15.50 and yearling heifer calves from \$12.00 to \$14.50 per cwt. Cows brought from \$9.50 to \$12.00 for the beef kind and canners and cutters sold from \$7.00 to \$9.25 per cwt. There were not many bulls showed up.

Prices On Cattle Remain High At Local Sale

The hog market was up 20 to 25 cents higher than last week. Butcher hogs sold from \$14.75 to \$14.80, with an extra top of \$14.85 paid on a few. Sows brought from \$14.35 to \$14.50 per cwt. Feeder pigs brought from \$16.00 to \$17.00 per cwt. The next sale will be on Monday, March 15.

Mrs. Anton Toy spent Wednesday in Stuart visiting friends.

F. N. Cronin is recuperating at his home from a recent illness.

Mr. and Mrs. Nate Crowell of Stuart were looking after business matters in the city last Monday.

Mr. and Mrs. F. J. Biglin returned last evening from a business trip to Omaha.

Mr. and Mrs. Pete Heriford and Mr. and Mrs. John Harbottle went to Sioux City on Tuesday.

Dale French and Bob Shoemaker spent Sunday in Omaha visiting relatives and friends.

Howard Jefferies, U.S.N., who is stationed at Great Lakes, Ill., arrived home Tuesday to visit his wife, parents and other relatives and friends.

Anton Toy left Sunday for Omaha to attend Market Week.

Mrs. Homer Mullen spent the week-end in Scribner visiting her husband.

Mrs. McCartney returned Wednesday from Omaha, where she attended Market Week.

Mrs. Helen Simar returned on Wednesday from Omaha, where she attended Market Week.

Mrs. Henry Martin returned on Wednesday from Greeley, Colo., where she had visited relatives and friends for several days.

Gerald Graybiel left Thursday for Omaha, where he will take his pre-induction examination for the United States Army.

Carroll Hunt returned to his home in Hastings on Monday, after attending the funeral of his mother, Mrs. D. D. Hunt.

Miss Helen Sullivan spent the week-end in Omaha visiting her aunt, Anne Clark.

Sheriff Pete Duffy has been confined to his home the past few days. He is suffering with a bad cold.

Mr. and Mrs. C. C. Bergstrom made a business trip to Geneva on Wednesday.

Mrs. C. W. Washechek returned to her home in Omaha Tuesday, after attending the funeral of her mother, Mrs. D. D. Hunt.

Mrs. F. J. Dishner and Miss Maxine Golden returned Sunday from Columbus, where they visited Mr. and Mrs. I. J. Kinsman.

Mr. and Mrs. H. A. Brink returned to their home in Omaha last Saturday, after attending the funeral of her mother, Mrs. D. D. Hunt.

Dr. and Mrs. Merle Hunt returned to their home in Battle Creek on Monday, after attending the funeral of his mother, Mrs. D. D. Hunt.

Doris Higgins of Rushville visited relatives and friends here Sunday on her way to Fort Des Moines, Iowa, where she will enter the W.A.A.C.

Dr. McKee and Wes Kirkland were business visitors in the city from Atkinson the middle of the week. The doctor paid this office a friendly visit.

Wayne Bowers arrived home Tuesday from the Great Lakes Naval Training Station, Great Lakes, Ill., to visit relatives and friends on a nine day furlough.

Mr. and Mrs. Allen Jaskowiak left Tuesday for Chicago to visit his brother, Dwight, who is a Technical Sergeant in the Army and expects to leave soon for duty overseas.

Flight Officer Bob Earley returned to Kansas City, Mo., last Sunday, after visiting his parents, Mr. and Mrs. James Earley, and other relatives and friends here for several days.

Donald Sutcliffe, U.S.M.C., is now stationed at the Marine Base in Quantico, Va., where he is attending a Quartermaster's School. He is the son-in-law of Mr. and Mrs. W. J. McDonough of this city.

Mrs. William Froelich entertained the Martez Club at a seven o'clock dinner at the M. and M. cafe Tuesday evening. The evening was spent playing cards.

Mrs. Henry Lohaus, Mrs. E. M. Gallagher and Mrs. P. B. Harty won high score.

Father Byersdorfer was up from Deloit last Saturday visiting his many O'Neill friends. He is looking fine, notwithstanding that he has spent the past two months in a Sioux City hospital.

E. P. Gaines of Omaha, who is the manager of the Traveler's Insurance Company, spent Thursday in O'Neill on business.

Mrs. Eula Vokolek returned to her home in Omaha on Tuesday, after attending the funeral of her mother, Mrs. D. D. Hunt.

Miss Lanone Miles of Grand Island spent the week-end here visiting her parents, Mr. and Mrs. G. E. Miles.

Harold Hunt returned to his home in Omaha on Monday, after attending the funeral of his mother, Mrs. D. D. Hunt.

Albert Sundell and Wayne Reed of Wakefield were business callers here on Tuesday.

Cpl. Cletus Sullivan of Camp Carson, Colo., came Saturday to spend a week's furlough visiting relatives and friends.

Pete Duffy returned last Saturday from Lincoln, where he had gone on a business trip.

Mr. and Mrs. Bobby Calvert and son, Ronnie, left yesterday for Norfolk, where they will make their future home. Bob is one of the drivers on the O'Neill-Norfolk bus line.

Junior Shoemaker, who has been attending Creighton University in Omaha, returned home Sunday to visit his parents, Mr. and Mrs. John Shoemaker. He expects to be called into the army in the near future.

Miss Eunice Hunt returned to Omaha on Monday, after attending the funeral of her mother, Mrs. D. D. Hunt.

Mr. and Mrs. E. G. Price received a letter first of the week from their son, Lt. Stephen W. Price, telling of his trip across the ocean and their powerful escort. Lt. Price is now in North Africa.

Pic. and Mrs. Fred Colfack, Jr., returned to Camp Sam Houston, at San Antonio, Texas, Monday, after spending a ten day furlough at O'Neill and Ewing visiting their parents. Mrs. Colfack was the former Mary Jane Morgan.

Mrs. John Osenbaugh, Mrs. Paul Shirek and Mrs. K. D. Fenderson entertained twenty ladies at a dinner at Mrs. Osenbaugh's home Monday evening at seven o'clock. The decorations carried out a green and white theme in keeping with St. Patrick's day.

Mrs. French won high score, Mrs. John Kersensbrock, traveling, Mrs. McElhaney, all cut, and Mrs. Porter, low score.

Miss Judith Wiley, daughter of Mr. and Mrs. Jim Wiley of Dorsey, left the last of the week for Cedar Falls, Iowa, to begin her active duty with the WAVES of the Navy. She was born and reared in the Dorsey neighborhood and was graduated from the Lynch school. She has been employed at the bomber plant in Omaha the past nine months.—Lynch Herald-Enterprise.

The Methodist Church

Dawson Park, Minister
10:00 A. M., Church School.
11:00 A. M., Membership Worship, Morning Worship, Anthem, Sermon: "Cross Roads of Decision." Reception of members by confession of faith and transfer.

7:00 P. M., Methodist Youth Fellowship.

Wednesday, March 17, prayer meeting at Parsonage at 7:30 p. m. M.Y.F. St. Patrick's party in the church parlor at 8 o'clock p. m.

March 12, this Friday, National Day Prayer meeting at the Presbyterian church at 8 p. m.

PENNEYS
O'Neill, Nebraska

Rayon-Cotton
CHENILLE
FASCINATORS
The most wanted item of the moment. Because of its sheer construction, it will be worn right into the warm weather. Dark and Pastel Colors.

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Her Closest Companion!
"Miss Prep"
Cardigan
Sweater
\$1.49
Size 8 to 16

Ever-popular cardigan styled the "sloppy" way with new long waistline. Knit of 50% rayon and 50% wool with smart English ribbed bottom, and a whole row of buttons marching down the front.

A Barrage of Color for Your Kitchen or Dining Room
Luncheon Cloths
52x52 \$1.39
52x70 \$1.98

Appetizing fruits or floral bouquets are strewn on a bleached white background... to make your luncheons or family breakfasts such gay affairs. Sturdy cotton twill that will wear well—launder with ease.

WOMEN'S RAYON PANTIES
Fine Quality Rayon
Color: Tea Rose
35c
Size 34 to 42

CYNTHIA
Steps into Spring!
Women's Smart Spectators
\$3.49

Smartly tailored pumps of turfan kid—a fashion "must" for spring, 1943. Note the trim walled last and the unique stitching, and the perky tailored bow.

Lloyd Rubeck, who has been on the Tom Welsh farm west of Emmet, the past year, moved to the Calmer Simonson farm northeast of the city a few days ago.

THE OLD JUDGE SAYS...



"How do you feel about this idea of stopping 'em from selling liquor anywhere near army camps, Judge?"
"I was just talking about that with Will down at the barber shop about ten minutes ago. Tell you what I told him, Ned. I say it's up to the Army to decide. Why should we walk in and tell the Army how to do its job... any more than I should tell you how to go about putting out a fire? And here's something that strikes me funny. All this worrying seems to be about the boys' conduct around the camps here in this country. You never hear a word of worrying about them drinking when they go abroad. Kind of queer, isn't it, Ned?"

Conference of Alcoholic Beverage Industries, Inc.