



Our new Spring Suits and Top Coats are here and ready for your Easter needs.

Early choosing is much more pleasant than last minute rushing. We don't want to hurry you, but drop in some day this week, preferably before Saturday and give us the pleasure of showing you our latest Spring "buds."

Light soft tone greys are the predominate leaders. We have them in the new Norfolk styles, also neat form fitting 2 and 3 button models. Prices for hand tailoring

\$35 to \$50

Top Coats in Tweeds, Gaberbines, Coverts and Whipcords, \$24.50 to \$29.00.

New Silk Stripe Shirts!

New Spring Stetsons!

C. E. Wescott's Sons

"ON THE CORNER"

INTERNAL REVENUE OFFICE MAKES RULINGS ON THE LAW

Income Tax of Non-Resident Aliens and Points Covering Exchange of Stocks Explained.

Administrative measures have been taken by the Bureau of Internal Revenue to carry into effect two important amendments to the Revenue Act of 1921, adopted during the closing days of the session, in respect to exchanges of property and income tax on non-resident aliens.

Buy Your PIANO a Safe Way

Get the best piano on a plan on our new special... Write the catalog and details of plan. Free on request.



Being Economical!

- True economy consists in buying that which gives the greatest service. A Stetson will never disappoint you. Its superb quality means long wear; its style insures complete satisfaction. You'll know all about that when once you've worn a Stetson. Of course we'll be glad to show you the new spring styles. You can buy a Stetson hat cheaper right here than you can buy it in Omaha. From Missouri? Come in and we'll show you.

Philip Thieroff VALUE-GIVING CLOTHIER

COMMERCIAL CONTEST DRAWS FROM SEVEN CITIES

Scholars Participating in Contest at High School Here Yesterday Receive Their Ranks.

From Saturday's Daily. There were seven cities participating in the second district commercial high school contest held in this city yesterday and eight schools entered, being Auburn, Plattsmouth, Omaha Central, Peru, Syracuse, Boyles Business college, Ashland.

The contests drew much interest and following are the results of the various events:

Shorthand—Championship class. Winners of first three places:

1—Alberta Peterson, Ashland high school.

2—Ethel Wiles, Plattsmouth high school.

3—Leonard Born, Plattsmouth high school.

Novice Class.

1—Marie Kucera, Boyles Business college, Omaha.

2—Elizabeth Sitzman, Plattsmouth high school, and Wilma Coatsney, Falls City high school.

3—Beatrice Herring, Plattsmouth high school.

Typewriting—Championship class:

1—Ruth Peterson, Boyles Business college.

2—Spencer Fairhead, Syracuse.

3—Wilma Coatsney, Falls City.

Novice class.

1—Marie Kucera, Boyles Business college, Omaha.

2—Elizabeth Sitzman, Plattsmouth high school.

Penmanship—Home Work:

1—Edna Klinger, Plattsmouth high school.

2—Florence Peacock, Plattsmouth high school.

3—Marie Hunter, Plattsmouth high school.

Business writing:

1—Blanche Braun, Plattsmouth high school.

2—Edna Klinger, Plattsmouth high school.

3—Laura Jarman, Ashland high school.

Spelling:

1—Fred Henry, Central high school, Omaha.

Minnie Baker, Auburn high school.

Lantha Bemis, Central high school, Omaha.

The shorthand contest was given under the direction of Miss Ruby Haskett, VanSant School of Business, Omaha; typewriting under the direction of Miss Margueretta Burke, Central high school, Omaha; penmanship under the direction of Miss Marie Kaufman, Plattsmouth, and spelling under the direction of Miss Nona Palmer, Miss Mona Keith and Miss Nona Palmer acted as president and secretary pro tem.

The judges of the penmanship contest were Miss Alpha Peterson, county superintendent of Cass county; Nona Palmer, Miss Mona Keith, high school, and Miss Vivian Dillman of Ashland high school.

At the business meeting following the contest, this district voted for Miss Marie Kaufmann, Plattsmouth, and Mr. Chester Linn, Technical high school, as president of the contest next year. Peru was decided upon as the place for the next district contest. The district officers elected for next year are: Miss Mona Keith, Plattsmouth, president; Miss Ruby Haskett, VanSant School of Business, Omaha, secretary; Miss Margueretta Burke, Central high school, Omaha, secretary; Miss Margaret Miner, Falls City, treasurer.

The luncheon served by the domestic science classes under the supervision of Miss Mary Kirkpatrick added greatly to the enjoyment of those taking part in the contest. The sewing laboratory was used as a dining room in which over forty-five students and teachers from the various schools were served.

ENTERTAIN SOCIETY

The Woman's Home Missionary society met at the home of Mrs. Peacock Friday afternoon. Mrs. Marshall assisted in the entertaining.

While the condition of the streets made it impossible for many to attend, those who did go to the church enjoyed a probable afternoon.

Mrs. Roman sang two beautiful and appropriate solos. Mrs. C. C. Wescott conducted a study taken from the book, A Vanguard of a Race, which is a study of the negro problem.

Rev. O'Brien presided and the ladies in keeping with the Lenten season on the topic: The Cross of Christ.

The hostesses served a very lovely lunch and everyone enjoyed the visit during the moments while they ate together.

Mrs. Peacock is not only our president, but is a district officer, and during these days has a very heavy mail asking for materials and advice, and she is sending it out all over the state.

HARDING IS HERE

From Saturday's Daily.

Not the president, however, but Harry H. Harding of Bargain Circus fame, dropped in unexpectedly this morning on the early Burlington train from the west to pay a short visit here with his old time friends.

Mr. Harding, it will be remembered, was one of the active residents here for over two weeks in the summer of 1920 and conducted the campaign of entertainments and bargain sales here by the Plattsmouth merchants during that time. He is looking fine and is still in the prompting game.

Excellent Remedy for Constipation

It would be hard to find a better remedy for constipation than Chamberlain's Tablets. They are easy to take and mild and gentle in effect. Give them a trial when you have need. Weyrich & Madaba.

RESIDENTS ARE FLEEING IN PANIC

COLD WAVE IS CEMENTING TWO GORGES WHICH SHOW NO SIGN OF GIVING WAY.

FLOYD RIVER IS OVER BANKS

Guards Stationed at Ice Gorge Who Will Flash Word to Sioux City When Gorge Breaks.

Sioux City, Ia., March 23.—Should the gigantic ice gorge that has formed off Brassfield island, in the Missouri river south of here, go out tonight, a wall of water, it is feared, would sweep the lowlands for 50 miles on the Nebraska and Iowa shores. There are 2,000 farms in this area, according to a conservative estimate.

Guards are stationed near the ice gorge who will flash word to Sioux City the instant the gorge breaks.

The telephone operators of Sioux City will then flash the word to Decatur, Neb., 40 miles south of here, where couriers will at once be dispatched to the farm homes where there are no telephones.

Telephone operators at Decatur will flash the word of the breakup to all points on their circuits.

Other messages will be sent to Onawa, Ia., Blair, Neb., and other points below Decatur.

Sioux City, Ia., March 23.—South Sioux City is being inundated late tonight. Residents are fleeing in panic.

Four hundred homes in the Sioux City "bottoms" are menaced as the result of the Floyd river overflowing its banks. Residents of the "bottoms" were abandoning their residences at midnight tonight. The Floyd river, filled with backwater from the Missouri, rose three feet since 6 tonight.

Lower floors of six buildings situated in the district are submerged. Another three feet rise of the river will cause between 36 and 40 residential blocks to be flooded.

Within four inches of the flood stage, and with a steadily rising river, Sioux City tonight is facing a serious outlook, as the struggle proceeds south of here between an immovable mass of solid ice, 10 miles long, and an apparently irresistible dash of spring flood waters.

Ice Holds Grip

Tonight the huge iceberg continues its choking grip on the Missouri channel, and the tireless waters, fresh from their forest of recent snows are spreading over the lowlands and carrying with them a threat of impending disaster.

Late this afternoon the straining waters scored a brief advantage. They broke a newly formed gorge above the first gorge and swept a titanic mass in a grand assault on the first gorge. There was a clashing of colossal forces, and rumblings and creakings.

Inhabitants Fleeing

The first gorge held. The grand battering ram became a reinforcement. Tonight a cold wave is cementing the two masses into one huge iceberg, 10 miles long, and apparently impregnable.

The checked waters are spilling their fury over the lowlands, far and wide, while the inhabitants are fleeing to higher ground, many in their haste abandoning all their property.

Backwater from the Floyd river, which late this afternoon overflowed its banks, now covers several residential blocks in Sioux City to the depth of one foot. Police are warning all residents near the Floyd river to be prepared to move.

It is impossible to estimate the territory menaced by the great gorge. If the gorge breaks suddenly and a great wall of water is loosed, it will flood all the lowlands for more than 50 miles south of Sioux City.

Another small gorge at Onawa, Ia., went out late this afternoon, lowering the level of the river at that point two feet. The gorge was located about 12 miles below the big gorge at Sergeant Bluff.

SOPHOMORES HOLD PARTY

From Saturday's Daily.

The quarterly social gathering of the sophomore class of the high school was held last evening at the gym and was attended by the members of the class and the members of the faculty. Mr. R. G. Campbell, Miss Estelle Baird and Miss Pearl Stans, being present to assist the young people in the very pleasant event.

Miss Mildred Crom, chairman of the entertainment committee, arranged a series of pleasant games which were much enjoyed and every one entered into the spirit of the occasion.

At an appropriate hour the members of the party were treated to refreshments served in the domestic science room of the school building.

BRINGS GOOD PRICE

From Saturday's Daily.

This morning Chief of Police Jones officiated as auctioneer at the sale of the first car confiscated under the new city ordinance as a carrier of liquor. The Dodge roadster was taken as the property of Frank Hays some weeks ago. At the sale there was considerable bidding and the gas chariot was finally sold to Mr. Hays, the farmer owner, for \$310 and turned over to him by the chief of police.

Magazines at Journal office.

Field Seed!

Orders in all probabilities will flood the seed market when the weather opens and you may pay more for the same seeds at that time.

If in need of Red or Sweet Clover seed phone us your order right away and we can be sure to have your seed for you when you want it.

Bestor & Swatek

GARDEN SEEDS in Bulk only!

FIELD SEEDS in Season!

HARDING'S PROGRAM WHEN CONGRESS CONVENES

Would Revise Transportation Act and Liberalize Immigration Laws, Says Watson.

St. Augustine, Fla., March 23.—Revision of the transportation act and liberalization of the immigration laws are among the first matters which will be laid before congress when it meets in December as part of the administration executive program, according to announcement here today by Senator Watson of Indiana, one of the administration leaders in the senate.

The tariff will not be touched, and opposition will be offered to expected efforts to revise the tax laws, Senator Watson said. He pointed out pitfalls that may await the party if it cannot organize so as to head off expected attempts to restore excess profits taxes and to tax undistributed surplus of corporations.

These latter, the senator said, may be forced, because the new congress will be closely divided between the two parties. He said the transportation act is to be revised almost entirely, and similar treatment is to be given the immigration laws, with a view to liberalization.

President Harding, he said, had discussed with his advisers tentative plans for a speechmaking tour of the country, when the subjects of ship subsidy, the railroad situation and preferential primaries will be brot to the fore. Mr. Harding also may speak on the entrance of the United States into the international court, but has not yet decided with his advisers, he added.

The president will oppose lowering of the primaries, advocate extension of railroad rates and discuss the future of the shipping industry. Mr. Watson declared. The tentative plan for the pre-convention speeches by the president on the tour.

In his speeches President Harding will base his opposition to extension of the primary system for the nomination of presidential candidates on the large expenditures brought out in the pre-convention campaign of 1920, the senator asserted. The chief executive will propose lowering of the commerce commission, he added. Mr. Harding's talk on ships will look to the future and not to the failure of the ship subsidy in the recent congress.

SALE—ARMY SHOES—SALE

We have just bought a tremendous stock of Army Munson last shoes to be sold to the public at a price of \$2.75. These shoes are 100% solid leather with heavy double soles sewed and nailed. The uppers are of heavy tan chrome leather with bellows tongue, thereby making them waterproof. These shoes are selling very fast and we advise you to order at once to insure your order being filled.

The shoes are 6 to 11 all widths. Pay postman on receipt of goods or send money order. Money refunded if shoes are not satisfactory.

THE U. S. STORES CO., 1441 Broadway, New York City.

Easter greeting cards and novelties of every description may be had at the Journal office.

LEGISLATIVE HIGH SPOTS

The house republicans turned in a gain of one vote when H. R. 537 and H. R. 538, key bills of the Mathers-Dysart set were placed on third reading and final passage Friday afternoon. The vote in each instance being 55 to 44. Dr. Whitehead, republican who voted with the democrats in committee of the whole, swinging back.

An attempt by Representative Elsassner, democrat, to overthrow the speaker in his ruling that 537 had received a proper majority, failed. The speaker was sustained 60 to 37, several of the democrats expressing themselves as opposed to such procedure. The member from Douglas insisted that the bill carries something new in way of constitutional office and requires a two-thirds vote. He was invited to carry his complaint into court at the proper time and try to enjoin operation.

A majority failed to rule in one instance. Fifty-five of the 100 members wanted to meet Saturday but since the rules provide that it shall be a day of rest, it was necessary to muster 60 affirmative votes. The lower branch will convene at 9 a. m. Monday.

The senate recommitted S. F. 300, a bill to legalize state and national bank taxes for 1922 and the committee on revenue will give bankers a hearing upon it Monday afternoon. Gumb's bill to decrease butter fat in ice cream was indefinitely postponed. S. F. 9, to continue county farm agents until January 1, 1925, and for referendum when proper pitted is filed, passed with one vote in the negative, S. F. 100, authorizing investment of state funds in irrigation district warrants passed by vote of 18 to 9. The senate adjourned to meet Monday at 2 p. m.

PLATES SHOW TRACES OF SPIRIT PHOTOGRAPH

Los Angeles, March 23.—Two of three plates used at 5 this afternoon in an effort to photograph the spirit of Mrs. Mary Fairfield McVicker, associate sister of the Central Spiritualist church, showed evidence of a spirit form and the third was spotted in developing, it was announced by her co-religionists tonight.

Three photographs were taken of Mrs. McVicker's casket as it lay in the temple of the First Spiritualist church, and were developed. It was stated in the presence of members of the latter organization.

While it was declared "evidence of a spirit form" was seen on two of the plates, it was added proof that it existed would not be determined until Saturday when prints will be made and definite announcement given of the success or failure of Mrs. McVicker's plan to attempt to return to this world in spirit and record her return through the camera.

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FOR SALE

Three good mares.—J. E. Meisinger, Cedar Creek, Neb., 371-J. m24-2td, 4tw

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