

Gift Tables!



99c GROUP

Consisting of Vanity Sets, Comports, Gonselo Sets, Candy Jars, Vases, etc. Former values, \$1.25 and up.

69c GROUP

This table is loaded with items that are real values. Vases, Hand Painted China Salad Bowls, Cream Pitchers, Sugar and Creamer Sets, Tea Pots, Water Pitchers, etc.

39c GROUP

You will be surprised at the values on this counter. Bowls, Pitchers, Hand Painted China, etc.

SUPER VALUES

- Hand painted bread and butter plate, each.....25c
- Set of six for \$1.40
- Creamers—Regular 25c value at.....19c
- Decorated Candles—All color, long, each.....10c
- Decorated bed room Waste Baskets, each.....49c

For Active Boys and Girls

Here is a Scooter that any youngster would be proud to have. Ball bearing with mud guard and brake that operates by foot. Beautifully decorated with baked enamel. Large rubber tires. You must see this scooter to really appreciate it for it is sure a dandy. Price only—

\$4.95 each



H. H. SOENNICHSEN
PHONE 53

GERMAN POTASH GROUPS FAIL TO FLOAT U. S. LOAN

New York, Dec. 1.—Efforts of the German potash monopoly to place part of a 60 million dollar international loan in the United States have failed to obtain the approval of the state department. It was reported in financial circles today. As a result the bond issue probably will be sold entirely in European markets. Objections raised to the flotation of the loan in the United States, it is understood, were based on theory that American financial assistance should not be given to foreign industries which have a virtual monopoly of production, and which might utilize the funds to maintain high prices.

Extra Dividend is Considered as Taxable Income

Supreme Court Decides That Shareholders of Phelps-Dodge Corporation Must Pay Income Tax.

Washington.—When a corporation "cuts" its shareholders must receive their share of the distribution as taxable income even though technically the payments are not made out of current profits.

This was laid down in a five-to-four decision by the Supreme Court, holding that income taxes must be paid by shareholders of the Phelps-Dodge Corporation of New York, on what they received as an extra distribution in 1917.

The distribution was made, the company contended, out of a depletion reserve, and not out of current profits. The government successfully contended, however, that when a corporation's earnings in any year are sufficient to pay distributions to shareholders, it must be assumed for taxing purposes that a distribution made that year came from the most recently acquired undivided profits.

The losers by this decision were the heirs of the late Judge Douglas of New York City.

The court refused to dismiss three appeals brought by the government for the forfeiture of the Canadian schooner, *Frances Louise*, and her cargo of liquor seized 16 1/2 miles off the Massachusetts coast. The cases will be heard on their merits.

The Federal District Court for Massachusetts held that the seizures could be justified under the customs and international laws on the ground that the schooner was trading with the shore, and that it was negotiating the liquor-smuggling treaty with Great Britain, it had not abandoned its rights to seize.

RENEWING OLD ACQUAINTANCES IN CASS COUNTY

Sunday visitors at the O. C. Zink home a week ago were Mr. and Mrs. C. W. Noble and Mrs. F. W. Miller, of Omaha, the latter a sister of Mrs. Zink. Mr. Noble will be remembered by the old timers as superintendent of Cass county schools in the early nineties and Mrs. Noble as Miss Jessie Pinley, voice instructor in the Weeping Water academy about the same time. Mr. Noble was also one of the instructors in the same institution before his election to the office of county superintendent.

As it had been over thirty years since their last visit to Elmwood, they all motored over to see the town and call at the Aldrich home.

The Nobles last June returned from a five months' tour in Europe. He is now a very successful insurance man of Omaha.—Elmwood Leader-Echo.

Many Prizes for Nebraska Stock Raisers

Hutline & Sons of Saronville Given Recognition Many Times at International Livestock Show.

Chicago, Dec. 2.—Gloster Princess, owned by Albert Hutline & Sons of Saronville, Neb., was awarded first prize in the polled Short-horn division, class 166, cow calved before June 1, 1922, at the national live stock show here today. Ruby Fortleth, also owned by Hutline & Sons, placed second in class 167, cow calved between June 1, 1922 and May 31, 1923.

Other Hutline animals placed as follows: Countess Dutchess, tenth, second, in class 168, cow calved between June 1 and December 31, 1923; Countess Dutchess, first, class 169, cow calved between January 1 and May 31, 1924; Emerald Ninth, first, class 170, heifer calved between June 1 and September 30, 1924; two bulls, first, class 162; three bulls, first, class 161. Dale's Heir, first, class 155, bulls calved between June 1, 1922, and May 31, 1923; Mardale, first, class 156, bull calved between October 1 and December 31, 1924; Clara Sultan, the fifth, second, class 173, cow calved before June 1, 1923, with calf at side calved after October 1, 1924.

Champion bulls also went to Hutline & Sons. Mardale, senior grand and Dale Junior grand.

Hutline & Sons, also placed first in the following: Polled Shorthorn, class 177, aged herd; class 178, yearling herd, set of sire. Second award in class 179 for pair calves and for Christian line entries.

Howard Says is Farmers' Friend

Nebraska Congressman Wants Democrats in Caucus to Expose Cause.

Washington, Dec. 2.—Representative Howard, democrat, Nebraska, proposes to inaugurate a move at a party caucus to be held tomorrow in a special caucus within ten days negotiating the liquor-smuggling treaty with Great Britain, it had not abandoned its rights to seize.

"Whereas, Thomas Jefferson, first democrat of any day and greatest constructive statesman of any age, believed that the American farmer was the best stone in the foundation upon which rests the house of our republic and that agriculture is the basic industry in the United States, entitled always to the fostering care of the federal government, and

"Whereas, Agriculture has not received the care and attention that the government is obligated to give to the interest of agriculture; therefore

"Resolved, That it is the sense of this caucus that honor and sense demands that the farmers in a joint conference within the next ten days for the purpose of formulating a program of legislation for the hearing session of congress making farm legislation the commanding purpose of the democrats in both houses during the sessions of the sixty-ninth congress."

PRESBYTERIANS IN TRIBUTE TO BRYAN

Atlantic City, N. J., Dec. 5.—A memorial to William Jennings Bryan, adopted Friday by the general council of the Presbyterian church, declared that Mr. Bryan would be sorely missed wherever men meet to plan for a good world and a better country. The memorial was prepared by Dr. Clarence Edward MacArthur, of Philadelphia, who was moderator of the general assembly in 1924, when Mr. Bryan was vice moderator.

PACIFIC JUNCTION PEOPLE CELEBRATE ANNIVERSARY

On December 2, 1925, Mr. and Mrs. Charles Kroon quietly observed their 51st wedding anniversary. Mr. and Mrs. Kroon are the outstanding pioneers of Pacific Junction. Their entire married life has been lived in their home town. For many years Mr. Kroon helped in the building of the C. B. & Q. railroad through parts of Mills county; he served as the first baggage master at Pacific Junction. They now hold the distinction of being the oldest married people in Pacific Junction.

You will appreciate the new designs in Christmas cards just in at the Bates Book and Stationery Store. They are beauties and priced right.

PRESIDENT'S AIDE TO MANAGE OHIO CITY

Cincinnati, O., Dec. 4.—Lieut. Col. Clarence O. Sherrill, Washington, D. C., is to be city manager of Cincinnati, under the newly adopted commission form of government. His selection was assured at a conference of councilmen-elect. Col. Sherrill will resign his commission in the engineering corps of the United States army as soon as he is formally elected.

Colonel Sherrill is director of public buildings and parks in Washington and until recently was military aide to the president.

Dry Outlook Bad, Secretary Mellon Admits

Treasury Secretary Says Every Effort Being Made to Enforce; Defends the Administration.

Washington, Dec. 4.—Admitting that the prohibition situation "is bad," and declaring it is for that very reason the administration is making every effort to enforce the law, Secretary of the Treasury Mellon Thursday made a sharp reply to a report by the united committee for prohibition enforcement charging President Coolidge and the administration with failure to support the 18th amendment and the Volstead act.

The report is "unjustified and unfounded" and is of "such violence that it could only have come from the radical end of the dry organization," said the secretary.

The report was sent to President Coolidge in the form of a speech by Clinton N. Howard of Rochester, chairman of the united committee which represents some 29 state and national prohibition and reform organizations.

It calls upon the chief executive to "assume leadership in the situation that has become a national scandal unequalled in its political and financial ramifications in the history of the United States."

"Up to the president or down with the constitution, is the alternative," the report states.

"Declaring that he found 'few logical facts' in the report, Secretary Mellon said Thursday:

"In what respect hasn't the administration enforced prohibition? Efforts have been made all over the country to enforce prohibition to the fullest extent of our ability and capacity."

"General Andrews has reorganized the entire prohibition service and he has found the very best men, who are making every effort to enforce the law."

"Of course, the situation is bad, but that is just what we are trying to correct. There are evidences that the law is apparently not being enforced, but it is because there are such evidences that every effort is being made by the administration."

In charging President Coolidge with responsibility for alleged failure to enforce prohibition, the report stated:

"The president has done some moralizing on general enforcement of law, but he never yet has definitely and unreservedly committed his administration to the enforcement of the 18th amendment, as provided by his oath to support and defend the constitution."

Credit for Iowa Farms Available in Near Future

Two Credit Organizations With Total Lending Power of \$5,000,000 Will Be in Operation.

Chicago, Dec. 2.—Acting as the director of President Coolidge's mid-western bankers today started organization of credit agencies to help Iowa farmers market their corn crop and thus avert a feared "corn crisis." Two credit organizations with a total lending power of \$5,000,000 will be in operation within ten days, it was estimated.

A message from President Coolidge was read to the conference of bankers from Iowa, Chicago and other points when Secretary of Agriculture Jardine opened the session late yesterday.

The message said: "Iowa farmers in common with those in other sections of the country have had difficult times to meet in recent years, and while conditions have improved, they are still far from satisfactory. Fortunately there is a good corn crop this year but it is important that farmers market this crop to the best advantage."

"Some farmers will need credit to carry out a program of orderly marketing, and I am desirous that the agencies of the federal government give every possible assistance. Since the federal immediate credit system was created for the purpose of serving the farmers, I trust every effort will be made to utilize the facilities thus afforded. It is my hope and expectation that out of this conference will come constructive help."

The conference decided on the organization of two credit agencies to be called the National Credit corporations, to be located at Des Moines and Fort Dodge, Ia. Each will have a capital stock of \$250,000. Loans will be made to farmers on corn in their cribs and livestock in their pens. The corporations may rediscount farmers' notes to the extent of ten times their bank, one of which is at Omaha.

All the news in the Journal.

Tells of Half Century Ago in Nebraska

Development of Half a Century is Summarized by Veteran Editor and State Booster.

Kearney, Neb., Dec. 4.—In an interview with the United Press, M. A. Brown, editor of the Kearney Daily Hub, and dean of the Nebraska newspaper fraternity, today told an interesting story of the growth of Nebraska as he has observed it since 1870, and gave an insight into the movement to advertise Nebraska.

This movement, which was sponsored by Mr. Brown, has been adopted by the Nebraska Daily Newspaper association, the Nebraska Association of Real Estate Boards, and has been approved by Governor McMullen and scores of prominent persons.

"A birds-eye view of Nebraska fifty-five years ago visioned a tier of prairie extending to the Missouri river," Mr. Brown said. "These included Richardson, Nemaha, Otoe, Cass, Sarpy, Douglas, Washington and Burt; with the territory now comprising Thurston, Dakota and Dixon completing the northern end of the 'homestead lands' were still available through this eastern tier, while settlement was scattered in the second tier west, and beyond that it was generally considered that the country would never be suitable for mixed agriculture. The Union Pacific railroad, traversed the state from east to west. There were no other railroad accommodations, except short stub lines from Omaha and Nebraska City, and there were no railroad bridges at either city, the crossing being made by steam ferries."

"Development of the railroads was rapid, the Omaha and Southwestern, now the B. & M., reaching Lincoln in 1871 and building westward to a junction with the Union Pacific at Kearney. It later was extended from Hastings (then Keneaw) toward Denver."

"The grasshopper scourge was contemporaneous with this period, and there was a long succession of drought years following," Mr. Brown recalled. "Notwithstanding farm settlements forced their way continually westward, towns, villages and cities arose in the midst of agricultural areas; a network of Burlington railroad lines was created in southern Nebraska, with Denver and Billings lines crossing the entire state, and other railway systems peering at the interior."

"The northwestern Nebraska sandhills disappeared in the first quarter of the twentieth century and the reclamation of the arid North Platte valley country with irrigation changed deserts to crops and modern municipalities sprung up to the very farthest western border."

The Nebraska of 1925 is one of the most completely diversified agricultural states of the union, second to none for production and superior to many, Mr. Brown declared, adding that its wealth has increased by a miracle, and its resources are only in the first stages of development.

ATTACK UPON BOBAH MADE BY CUMMINGS

New Haven, Conn., Dec. 3.—Homer S. Cummings, speaking here tonight at a mass meeting in the interest of United States adherence to the world court, centered his argument in an attack on the group of so-called irrecusable in the United States senate. He charged them with being solely responsible for the failure of this country to join the court, and asserted their "burden of opinion is more important to them than the peace of the world."

"Led by Senator Borah, this little group stands between the United States and its great destiny," he said. "Who would not rather take the unanimous judgement of Roosevelt and Taft than Wilson and Harding and Coolidge and Root and Hughes than all the Borahs that can vex council and prostrate the activities of a government?"

"The men usually charge desertion," he claimed. "The women play on the most abused grounds of all, mental cruelty."

"The other day I asked the first eight women who appeared before me about their courtship before marriage. Six of them had known the men they married less than one year. Two had met their husbands in the morning, married them at noon, and deserted them at night."

"One of the eight admitted she was 'hit' when she took the marriage vows. Another had married on a dare."

"Marriage used to be a state which was to last for life. But today it is just taking a chance."

"In 99 per cent of the cases I feel confident the men and women have found somebody else who appeals to them more than the mate they married."

"So they just frame up causes for a divorce."

"And under the laws we have here the hands of the divorce judges in such cases are figuratively tied behind their backs."

See Tidball's bargain in Coal for Bargain day, Wednesday, Dec. 9th.

ORDER OF HEARING And Notice on Petition for Settlement of Account.

In the County Court of Cass County, Nebraska. State of Nebraska, Cass County, ss. To all persons interested in the estate of Henry S. Perry, deceased:

On reading the petition of George E. Perry praying a final settlement and allowance of his account filed in and returned on the 5th day of December, 1925, and for discharge of administrator:

It is hereby ordered that you and all persons interested in said matter may, and do, appear at the county court to be held in and for said county, on the 12th day of December, A. D. 1925, at 10 o'clock a. m., to show cause, if any there be, why the prayer of the petitioner should not be granted, and that notice of the pendency of said petition and the hearing thereof be given to all persons interested in said matter by publishing a copy of this order in the Plattsmouth Journal, a semi-weekly newspaper printed in said county, for two issues prior to said day of hearing.

In witness whereof, I herewith set my hand and the seal of said court, this 5th day of December, A. D. 1925.

A. H. DUXBURY, County Judge.

TREASURY PUBLISHES RULING UPON WINE

Washington, Dec. 1.—The treasury tonight promulgated its new regulations governing the withdrawal and distribution of wine for sacramental or religious purposes. The regulations, intended to stop leaks of sacramental wines into illegal channels, fixed a maximum of one gallon a year for each adult member of a family, with five gallons the limit for a family living together and also placed upon the rabbi or minister entitled to dispense the wine responsibility for knowing that it will be delivered to persons entitled to receive it.

Los Angeles as 'Easy' Divorce Capital City

Reports of Judge Indicate that California City Has Succeeded Reno as Divorce Center.

Los Angeles, Dec. 2.—Los Angeles has replaced Reno as the divorce capital of America.

Divorces can be secured here on six grounds and often in as many minutes.

"Divorce-seeking couples from every state come to Los Angeles daily, hurriedly establish residence, and depart with freedom."

There were approximately half as many divorces as marriages here this year. Marriage licenses for 1925 dropped to 1,357, as contrasted to divorces which increased 1,346.

An average of thirty-two persons are divorced every day in the two Los Angeles courts which handle such cases.

Many of the divorces are caused by this situation by both Judges John W. Summerfield and Walter Gates, who preside over the local divorce courts, and are authority for the foregoing information.

"Careless parents" and the "Jazz mad age of extravagance" are causing a nation wide increase in divorces, the jurists declare.

"Divorces can be obtained in Los Angeles on six grounds," explained Judge Summerfield. "Mental cruelty is most used and abused of them all. The others are intemperance, non-support and adultery."

"Out of this vast field anybody can build up a case and when the suit is not contested, as 80 per cent of them are not, a judge is left powerless."

Judge Summerfield scolded the "extravagance" of modern couples.

"Of those who come before me—some 5,000 persons a year—few have acquired a home," he said.

"The first thing after marriage is to buy an automobile. Then the girl wants a fur coat. She demands pretty clothes. She wants to live in an apartment and a paper bag."

"Marriage has ceased to be a binding sacred contract in this jazz mad age of extravagance."

"The parents are largely to blame. Mothers and fathers used to sit down and talk to their sons and daughters about a marriage. The used to tell them married life wasn't a bed of roses, but a hard, long road to eventual happiness, reached only by work, and saving, and sacrifices."

The records show that six times as many women file divorce actions as men, according to Summerfield.

"The men usually charge desertion," he claimed. "The women play on the most abused grounds of all, mental cruelty."

"The other day I asked the first eight women who appeared before me about their courtship before marriage. Six of them had known the men they married less than one year. Two had met their husbands in the morning, married them at noon, and deserted them at night."

"One of the eight admitted she was 'hit' when she took the marriage vows. Another had married on a dare."

"Marriage used to be a state which was to last for life. But today it is just taking a chance."

"In 99 per cent of the cases I feel confident the men and women have found somebody else who appeals to them more than the mate they married."

"So they just frame up causes for a divorce."

"And under the laws we have here the hands of the divorce judges in such cases are figuratively tied behind their backs."

TORNADO IN SOUTH KILLS 2; INJURES 18

Yazoo City, Miss., Dec. 5.—Two dead, 18 injured and property damaged to the extent of nearly \$500,000 was the toll of a tornado that dipped here Friday. More than 100 were made homeless by the twister.

The two dead are negro women and five of the 18 injured were white persons.

A detachment of national guard was ordered for police duty by Governor Henry L. Whitfield to prevent pillage of the storm wrecked area, while reclamation work is in progress.

The tornado was preceded and followed by heavy rains and high winds continued throughout the day.

Fire breaking out in the wrecked negro section of the city was quickly extinguished with little damage.

REAL ESTATE

See Frank E. Vallery about your trades. Eastern and western Nebraska farms and ranches. Frank E. Vallery, office So. 6th street, M. W. A. building, Phone 598, P. O. Box 667. d732d-2tw

Have you anything to sell or buy? Then tell the world about it through the Journal—West Ad column.

State High School Football Title at Stake

Lincoln and North Platte High Schools Will Clash for the State Honors Saturday.

Lincoln, Neb., Dec. 4.—Although the Cornhusker moleskin warriors have put their football equipment in moth balls for the winter, the Nebraska Memorial Stadium is to be the scene of still another football clash. Next Saturday, the North Platte and the Lincoln high school football teams will mix in the big concrete structure in the contest

which is to decide the Nebraska state interscholastic football championship for 1925.

North Platte, by virtue of its defeat of the Curtis Angles on Thanksgiving day, earned the right to represent western Nebraska in the final contest, while Lincoln, by winning from Havelock high school, earned the honor of upholding the eastern Nebraska football fame.

On the basis of the seasons' records, Lincoln is the favorite to win. The Red and Black team is considerably larger than the western warriors. Lincoln's favoritism, however, may be due to the greater impression it has made on football fans over the state, and the Platters may give the Lincoln team a real trimming.

School supplies at lowest prices at Bates Book and Stationery Store.

Auction Sale!

L. F. Langhorst Mercantile Co.

—CLOSING OUT SALE AT AUCTION!—

THE ENTIRE STOCK OF MERCHANDISE AND FIXTURES

In order to give my entire time to the produce business which has grown to be one of the largest in the state, it is necessary to hold this closing out sale.

Sale Starts Wednesday, December 9th, 1925

—COMMENCING AT 1:30 P. M.—

Will be continued until every Dollar's worth of the Stock and Fixtures are disposed of.

It will pay you to come for miles to this bona fide closing out sale every day until stock is sold. Come and buy high class merchandise at lowest prices and your profit.

L. F. Langhorst Mercantile Co.

ELMWOOD, NEBRASKA.