AN ACROBATIC BOARD

State Board of Equalization First Declares it Refused to Assess Franchises; Now Says it Performed Its Full Duty in the Manner Provided by Law

PROUT AS RINGMASTER--WESTON AS CLOWN

Two Snap Shots Showing the Flying Leap Over Rosey, and the Double Back Summersault

THE FLYING LEAP. "Respondents further answering aver that . . . Edward Rosewater made demand . . . that the said board assess, in addition to the tangible property of said . . . companies, which had by said board already been assessed, the FRAN-CHISES of said corporations, which the respondents . . . RE-FUSED TO DO for the reason that under the statutes . . . It doubted its right to do so.'

"Wherefore, the respondents ask this Honorable Court to place a construction upon the constitutional provision above quoted and the sections of the statute herein cited and instruct the respondents as such board whether or not it has the power . . . to VALUE and ASSESS the FRANCHISES of the corporations named in the affidavit of relator, and if so, to announce some equitable rule by which the value of such franchises may be ascertained

FRANK N. PROUT. Attorney General. Verified and sworn to by CHARLES WESTON. Auditor.

THE BACK SUMMERSAULT. "And said board did then and there enter upon the consideration of the valuation of the properties . . . and thereafter . . . did assess the value of all the properties of said railroad . . . companies in the MANNER PROVIDED BY LAW.

. . . That in arriving at the valuation . . . said board considered that said companies . . . were actually engaged in using and operating all their properties in the performance of the duties incumbent upon them . . . by law to perform . . . and each of the properties . . . was valued AS A UNIT for said purposes of assessment and taxation. Said respondents did not believe . . . the board had authority to value and assess EX-TRA CORPORATE FRANCHISES . . . separately and apart from their tangible property." Prayer.

Wherefore, these respondents submit to this Honorable Court that said state board of equalization performed its full duty in the hearing, consideration and assessment of the different properties of the several companies, railroad, telegraph, and sleeping car, doing business in the state of Nebraska.

Attorney General. Verified and sworn to by CHARLES WESTON,

the present republican state officers, This statement indicates that franthey did so with full knowledge that chises or intangible property and the every man jack was a full-fledged cor- earnings of the railroad companies poration tool. So when the attorney have already been assessed by the to go unpunished. But only indignageneral threw away his opportunity board. The amended answer continto put the finishing touches on the ues by asserting that the board did Standard Oil suit-which had already not believe that under the law definbeen won by Attorney General Smyth, ing its powers it had authority to as- ment? This one case makes it abundexcept securing the final judgment -- | sess "extra corporate franchises" septhe people of Nebraska had no cause arately and apart from their tangible not punish such actions. The country to complain; or, at any rate, those property. The board insists that it can now judge for itself the value of did its full duty under the law.

That the present state board of termine their value. The law on this Auditor Charles Weston. These were subject is not clear, although the con- also in attendance. Attorney General ask himself this question. Senator guage that "the legislature shall pro- consultation. Beginning at 11 o'clock vide such revenue as may be needful, the conference lasted two hours. by levying a tax by valuation, so that | Attorney Kelby is quoted as assurtoday-or was under the usual railroad | based." hypnotic influence so common in re-Harrington and Simeral.

the instance of Edward Rosewater, it should turn out that way, The Inde-Mr. Simeral filed in the office of the pendent hopes the court will be more clerk of the supreme court affidavit fortunate in its selection of a referee and motion for a writ of mandamus, than it was in the Standard Oil case. setting up the facts and praying for a | It would seem that a gleam of light writ to compel the board to reconvene ought to strike through the aching sulting with the railroads; it was a truthful answer, but a tactical mistake from a railroad point of view.

head could fail to see that the board On the 3rd of June, M. F. Harring- | and attorney general are owned, body ton asked and obtained leave to file a | soul and breeches, by the corporations. notice and application to intervene in the case as one of the relators along with Rosewater and the Bee Whooh! That's fully up to the "full Building Co. This was a shrewd move on Harrington's part, because it ren- alone." The people of Nebraska will dered Rosewater powerless to dismiss be mighty lucky if the railroads pay the case after the republican conven- a fair tax upon their plain, everytion is over-something he might have day franchises, and allow the "extra done if the political situation seemed | corporate" kind escape altogether.

"Following a meeting of railroad atsupreme court yesterday in the case as did the others. The board couldn't of the Bee Publishing Co. against the know whether these two roads had board. A writ of mandamus is asked any "extra corporate franchises" or board standing at the cross roads of for to compel the board to assess railroad franchises. The board filed an answer May 28 admitting that it had of facts as to what the board did do as to which shall rule.

When the people of Nebraska elected | when it met as a board of equalization.

"The meeting of board members and being attacked by the democrats. equalization would not make any ma- attorneys was held at the office of terial raise in the railroad assessment | Governor Savage. J. E. Kelby of was a foregone conclusion. The ques- Omaha for the Burlington road, J. N. tion of assessing railroad franchises Baldwin of Council Bluffs for the very clear idea of what is meant by ent. The board members are Governor assessing franchises and how to de- Savage, State Treasurer Stuefer and stitution says in no uncertain lan- Prout was the last to come into the Hoar silenced Senator Spooner with

every person and corporation shall ing the board that the defense outpay a tax in proportion to the value lined could not embarrass the board, offering rewards for scalps of male of his, her or its PROPERTY and as he thought no one, not even a mem-FRANCHISES, the value to be AS- ber of the board, could say that the CERTAINED in such manner as the board had not considered franchises legislature shall direct." The legis- when the assessment was made. That tor Spooner had to admit that he did. lature evidently did not understand he believed was the chief ground upon Otherwise how could he defend the the matter as well as it is understood | which the application for a writ was

The amended answer is intended to publican legislatures—and the statute | tie the hands of the court so that the law for ascertaining the value of fran- writ will be denied; it affirms that the chises is very vague and, prior to the board did all things required of it by decision in the Omaha tax cases, was law and that it assessed the railroads contradictory and unconstitutional. "in the manner provided by law." If But since the Omaha tax cases were this is true, of course, there is no decided, the law is sufficiently plain ground for a writ. But this is a matto justify the state board in assessing ter of fact to be determined by comrailroad franchises. This the board petent evidence the same as any other absolutely refused to do, notwith- fact. It really looks as though the standing the arguments of Messrs. amended answer would necessitate the appointment of a referee to hear testi-On the 20th day of May, 1902, at mony and report findings of fact. if

and reassess the railroads, etc., de- vacuum in the head of the dullest of termining the fair value of the "prop- mullet heads. The board answered at erty including franchises." An alter- first in a truthful way, and defended native writ was issued at once, but its failure to assess franchises by Governor Savage, Treasurer Stuefer, doubting its right to do so and asking and Auditor Weston had fied from the the court for information. That didn't city and service and officer's return suit the railroads, for it meant a raise were not made and filed until May 28. in the railroad assessment. So a co-On the same day the board made an- terie of railroad attorneys called upon swer to the writ, quotation from which the state officers and read the riot act appears in the first parallel column to them. A special meeting of the above. At that time the board an- board was hurriedly called, and the swered the court the same as it had three members, Governor Savage, answered Messrs. Harrington, Rose- Treasurer Stuefer, and Auditor Weswater, Simeral and others: that it ton, together with four railroad atnot assess franchises because torneys, and "Necessity" Prout, talked it believed it had no right to do so two long, weary hours over the matunder the statutes in force. That and ter. Then came the filing of the swer evidently was made without con- amended answer which in effect says: "We did our full duty-now do your w-o-r-r-s-t." Nobody but a mullet

corporate franchises." dinner pail" and "let well enough "Valued as a unit." That's good. The The barefacedness of the board's Independent has been urging all along | manage its own affairs for the future. truckling to the railroads is well il- that a railroad should be valued as an |-D. P. B. lustrated in its action last Friday entirety and not as a scrap-heap of (June 6). Even the State Journal rails, ties, and section tool houses. hadn't the nerve to make any excuses | Evidently the railroad attorney who and told the story in the following drew the amended answer has been reading The Independent to some pur- say that every man's own conscience pose. But the "unit" business cer- is his sufficient guide in conduct. And torneys with members of the state tainly didn't apply to the Burlington the average man is quite mistaken. It board of equalization, Attorney F. N. and C., St. P., M. & O., for these roads is not at all the function of conscience Prout filed an amended answer in the made no report of their earnings, etc., to tell what is right and what is

The people of Nebraska are watchrefused to assess franchises, giving as a reason that the law does not confer such power on the board. The amended answer contains a new statement vice corporations and the public itself. ed answer contains a new statement vice corporations and the public itself science have anything to say. It per cent.

common, old-fashioned ones.

ANGRY ABOUT IT

Republican Machine Worried Because of Culberson's Exposure-Trying to Blame Miles-Cuban Expenditures Hidden

Washington, D. C., June 7, 1902 .-(Special Correspondence.)- The latest tempest in the war department was caused by Senator Culberson's quoting the records in the war department showing that Lieutenant Arnold had been guilty of gross cruelty had made the charges. They were investigated and found to be true. General Miles advised that Arnold be tight with a stick.

dled horse and the horse set off at run as fast as the horse he might suffer little injury. If not he was dragged through the dust and over stones and through briars. Any farmer's boy who wants to get a realistic idea of this form of torture might try to keep up with his father's best driving horse is forced to call a halt.

The amazing thing about the whole matter is that the war department has not a word of regret or expianation for having permitted such cruelties. Its whole cause for grief is that the public has been permitted to learn the details of this case so carefully hidden in the archives. Secretary Root and the administration have been howling themselves black in the face and threatening all sorts of puaishment for General Miles because he is suspected of having allowed Senator Culberson (dem.) to obtain the aetails of this case. An elaborate search has been made to find out the leak in the war department records.

What effrontery. Not a blush at the fact of having permitted such cruelties tion at being found out. Now the question arises. How many more suct cases are recorded in the war departantly clear that the administration did the republican howl that the army is

There is absolutely no proof that General Miles furnished Senator Culberson with the copy of the records it the case. But if he had he would have was presented to the board in a letter | Union Pacific, Ben White of Omaha | been doing the country a service in from M. F. Harrington, and orally by for the Elkhorn road and Attorney letting it know how the honor of the Edward Simeral; and the board had a Frank Ransom of Omaha were pres- army is being prostituted by the administration in the Philippines.

Do you approve of such cruelties? Let each citizen, regardless of party, just that question. Senator Spooner had been attempting to defend the cruelties in the Philippines by quoting the Massachusetts statute of 1722 Indians 12 years or more old.

"Does the senator approve of that order?" inquired Senator Hoar. Sena-Philippine case? In the same way the republicans place themselves in the position of defending lynching and burning of negroes at the stake in the south. They must necessarily approve of every lawless act they cite as a parallel, else why attempt that mode of justification? It is well for the country to know that the administration and the republican party stand for cruelty in the Philippines and all other unlawful acts which might fur-

nish any sort of a parallel. It seemed that the Nicaragua canal idea had been buried in oblivion and so it is so far as any action by this congress is concerned. Senator Hanna made a speech favoring the Panama route the other day, not because he expected any action to be taken, but this is one of the times when anything is grabbed at as a diversion from the awful exposure of the republican administration in the Philip-

The majority of the house military committee the other day tabled a resolution asking for an account of our expenditures during our military occupation of Cuba. The action was taken on the ground that an investigation "would be a criticism on the administration." Talk about the divine right of kings. You taxpayers must put up the money to support this imperialist administration, but not on you life must you inquire how it is expended for that is a criticism on

your masters. The ending of the Boer war reflects no credit on Great Britain. The Boers get practically everything they asked except the freedom in name. To give this up is a most bitter sacrifice to the brave men who have fought a war that will go down in history as one of the most splendid achievements of all time. We can say nothing because we are ourselves trying to subjugate an unwilling people. Had we been willing to give the Boers the ald they deserved the outcome might have been different. As it is England has had a most humiliating lesson and will let South Africa pretty much

By the State—or Without

The average person would probably wrong. As a plain matter of fact it never does that. It is not a finger action to point the right path. Conscience has nothing to say to one at all until he first has found out what

standing. In a society such as that in which we live and in which plastic \$15,000,000 FOR youth are growing up how are they to learn what is right and what is wrong? Who is to teach them:
in point of fact, is teaching them?
If one will set himself seriously to find
IN SOUTH AFRICA AND THE
IN SOUTH AFRICA AND THE

Right and wrong in the affairs of conduct are not matters of instinct. They have to be learned just as really in fact as history or handicrafts. Is this knowledge being imparted to our children in any efficient way and by to the Filipinos. It developed that a any efficient teachers? Is the public private in Lieut. Arnold's company school doing it? Is the church doing it? Are fathers and mothers doing it? We are compelled sadly to say no to all these queries. There have been court-martialed. No attention was times and places in which no distincpaid to this recommendation. Lieut. | tive instruction of this sort was need-Arnold was allowed to return to this ed. The standard of right living was country with his regiment. The re- at these times and places so clearly cital of cruelty included the water held and practiced that children came cure, the beating and otherwise mal- into the knowledge of it unconsciously. treating of suspected Filipinos and a In a New England town of a century new form of torture by cutting a strip ago there were no doubt bad boys, of flesh from the ankle and twisting it but when they were bad they knew they were bad. There was never any The ingenious Lieut, Arnold, it question in their minds as to what seems, did not hesitate to have Fili- they ought to do. Their duty to God pinos strung up by the thumbs. He and their duty to their neighbor was had another mode of torture worthy as clear in their minds as any other of the Tartars. He would nave a fact. But the conditions of life nave Filipino attached by a rope to a sad- | wonderfully changed in this regard. The truth is we are taking for granted full gallop. If the poor wretch could a moral intelligence which does not exist. We are leaning upon it, depending upon it, trusting to it, and it is not there.

Our whole machinery of education, from the kindergarten up to the university, is perilously weak at this point. We have multitudes of youths and see how long it will be before he and grown men and women who have no more intelligent sense of what is right and what is wrong than had so many Greeks of the time of Alcibiades. The moral density of the Burns girl and her friends and of the gangs of well-fed and well-dressed youths who consort with them is a startling revelation of a peril which is already upon society. They are naked and not ashamed. Their moral faculties have been left as undeveloped as though they did not exist. There is no efficient machinery existent to instruct them and their like in righteousness. Their parents have abdicated their position as teachers of everything. Indeed, teaching as a parental function has practically disappeared. People are paid for doing that. Parents have come to assume that it is no part of their function. But who will do it?

The great Roman Catholic church

steadily maintains that our state system of instruction is so defective on its ethical side that it cannot submit its children to its processes. We beieve Rome would be doing better if it joined with the state heartily and brought to it what it so desperately needs instead of holding aloof from it. But it is unquestionably right in as it now exists is morally a negation. The trouble with our whole theory of education is that it takes for granted that people know right and wrong without being taught. They do not know. Sinister symptoms of moral obtuseness show themselves on every hand. We are foolishly surprised when we find a gang of toughs assaulting harmless passengers on a troiley line, or stoning a passing carriage, when we see a whole populace unmoved at any extremity of corruption in civic administration, when we see young men of respectable families running about the streets and their sisters affecting the manners of the Tenderloin. Why should we be surprise 1? Is is the literal truth that they know no better. This is the depressing part of it all. If folk felt themselves to be doing violence to their sense of right there might be hope that the pain thus caused would work its own cure. But they have never learned. They have never learned because there is no pro-

vision made for teaching them. The great company of educators and the whole American community need to be sternly warned that if morality cannot be specifically taught in the public schools without admitting religious dogma, then religious dogma may have to be taught in them. For righteousness is essential to a people's very existence. And righteousness does not come by nature any more than reading or writing does. Somebody must teach it. Any school which permits a pupil to be in it for six months without seeing to it that he has learned essential morality, and has been taught what it practically means, has shown its unfitness to be a place of training of future citizens. It will not do to say that this kind of instruction belongs alone to the family and the church. This might be said with some plausibility if all citizens were free to send their children to of the Northern Pacific which, in its state claims, and rightly, the power to compel the child of every citizen to be sent to school. It exercises control over the child's life during the whole period of its training. If at the end of that time the youth does not know the difference between right and wrong, the fault lies at the state's door. We are within measurable distance of the time when society may for its own sake go on its knees to any factor which can be warranted to make education compatible with and inseparable from morality, letting that factor do it on its own terms and teach therewith whatsoever it lists. If the state canethics without dogma, ethics will be

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AFTER NEARLY THREE YEARS

Of Destructive, Cruel Warfare, Great Britain Agrees to Terms of Peace.

The Boers have earned the sympathy of the world by their braver; and fortitude. Their mighty antagonist at tremendous cost of men, munitions and money has finally granted terms of peace which are highly honorable to victor as well as vanquished. Absolute independence is lost to the South African republic, but the concession granted speaks volumes for the heart of conquering Britannia and will go a long ways toward pacifying the plucky people of the Transvaal. \$15,000,000 IN BRITISH GOLD

will not restore the destroyed homes

or make good the Boer losses, but it is a generous contribution toward that worthy purpose and the world would cheerfully contribute as much more to aid these suffering people to reconstruct their homes and fortunes. It was a most unfortunate controversy which plunged these Christian people into wicked warfare, but it is ended. THE BANKERS' RESERVE LIFE knows from experience what fighting a powerful foe means. From the date of its organization this Nebraska life insurance company has been confronted by malignant, relentless, resourceful antagonists. The Great Life Insurance Trust decreed the death of the home institution. In spite of the fight made upon the Bankers' Reserve Life, that plucky young company has steadily worsted its alien competitors

B. H. ROBISON, PRESIDENT, has been able to announce from month to month a gain in the amount of insurance placed. The people admire energy, honesty, fearlessness and fortitude. They have thrown over \$1,100,000 of new business into the home offices at Omaha since January 1, 1902, and by the new year of 1903 the business of 1901 will have been more than doubled. Every insurable man in Nebraska should have one of the new Gold Bond policies of the BANKERS' RESERVE LIFE.

Superstition

The Anglo-Saxon looks with scorn upon the Chinese and other Asiatic people on account of their supersutions. Some of them think that those the contention that the whole system | heathens ought to have the gospel shot into them with Gatlin guns and KragJorgensens. Yet these same Christian enthusiasts cherish superstitions that are just as absurd. W. E. Curtis, after describing the river Jordan in Palestine as it actually is and always has been, a crooked, muddy stream, the waters foul and filled with millions of disease-breeding microbes,

"Intelligent men and women often come all the way from Europe, and occasionally from the United States, to be baptized in Jordan. They tell of rich men who not only come tnem-selves, but bring clergymen with them for the purpose of performing the ceremony. Others induce missionaries in Jerusalem to come down and dip or sprinkle them, and are willing to pay a large fee for the service. Some are prompted merely by sentiment; others are under the delusion that there is a special saving grace in the waters and that the act of immersion in a stream where the Savior of Men was baptized will wash away any amount of sin. Only the other day Cornelius Van Ness, from Port Jervis, New York, a man 80 years old or more, and said to be a millionaire, came to purify his soul, and was baptized by Rev. William K. Hall of Newburg, N. Y. He went away happy and

contented. "Tin cans, shaped like the canteen of a soldier, are provided for tourists who wish to carry Jordan water back home with them, but they are cautioned that it is necessary to boil and filter it before sealing the bottle, or they will find it very foul at the end of their journey. Not only mud, but all kinds of filth, are carried in solution, and myriads of microbes."

North Coast Limited

school or not as they see fit. But the two seasons of service has justly obtained the reputation of being the "Crack Train of the Northwest," was again placed in commission May 4,

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steam heated and wide-vestibuled. New, modernized Pullmans, the Duluth most advanced type of Tourist Sleeping cars, new Northern Pacific Railway Dining cars, the usual fine equipnot-or will not-learn how to teach | ment of regular Day Coaches, etc., and | crowning all, the superb Observation taught, all the same, by a method or cars of the Northern Pacific Railway system to which dogma will be at- at the rear of these trains, all together Northfield, Minn. lowed-or excused.-Brooklyn Eagle. form a train unexcelled anywhere. It Randolph, Minn., is worth something to see the North- Cannon Falls, Minn., west on a train like this. Passengers Red Wing, Minn., having paid for first-class Pullman berths have the privilege of the Obneglect to show your reverence for servation car and its fine library and their memory by erecting a suitable reading room free, others holding In addition to the above, we will sell suffering and crying with pain of Cutmonument at the grave. Do not put first-class tickets pay a small fee for

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ranging from \$50 to \$150 a month to first-class men to take orders for hardy Fruit and Ornamental Nursery Stock, raised by the

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Lion Coffee Laundry S Sal Soda p Good Lye.	r, 25 lbs
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trouble and despite the efforts of the best physicians we could procure, she grew gradually worse and was pronounced incurable. A friend advised

Miles Nervine

and after giving it a few days she began to improve and finally fully recovered. She is now past five years of age and the very picture of health."

Sold by all Druggists. Dr. Miles Medical Co., Elkhart, Ind.

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column (2) June 16th to 30th inclusive.

\$ 9.60 St. Paul Minneapolis 13.60 13.60 The Superiors 13.60 Ashland, Wis. Bayfield, Wis. 13.60 Madison Lake, Minn. Elysian, Minn., Faribault, Minn., 7.60

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10.65

ets to Chicago and return at rate of \$14.73, ing. Are you disturbed at night and round trip tickets during the summer ting Teeth? If so send at once and

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Roys' 104 No 10th

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