NICHOLAS CIRCUIT COURT

Belle Ritchie, Admrx of the Estate of C. W. Ritchie, deceased, etc. Plaintiffs

Vs. Advertisement for claims Albert Ritchie, etc., Defendants

All persons having claims against the estate of C. W. Ritchie deceased, and who have not filed same with the Administratrix, are hereby notified to file same properly verified as the law directs on or before the 2nd day of February, 1942. with the undersigned Special Commissioner of the Nicholas Circuit Court, at the office of I. B. Ross, in Carlisle, Kentucky.

Persons failing to file their claims as above directed will be barred from participation in the distribution of the estate.

This January 12th, 1942.

John P. Ross. Special Commissioner Nicholas Circuit Court
Conley & McCartney,
Attys. for Plaintiffs 1-15-3t

To Relieve Misery of

COLDS Tab 666

LIQUID TABLETS SALVE NOSE DROPS

C. D. RAZOR
with
Baugh & Garner
Lexington, Ky.
Night Phone 8078-X

The Key to Success
TIRE MARK
MATHIAS
Insurance
AGENCY

Have You Tried
The Bourbon Laundry?
Phone 33
Our Agent Will Be
Glad To Stop.
Rough Dry Wash
7c Per Lb.

QUICK RELIEF FROM
Symptoms of Distress Arising from
STOMACH ULCERS
DUE TO EXCESS ACID
Free Book Tells of Home Treatment that
Must Help or It Will Cost You Nothing
Over two million bottles of the WILL-AY-D Treatment have been sold for relief of symptoms of distress arising from Excess Acid, Stomach Ulcers, Sour Stomach, Poor Digestion, Sour or Acid Stomach, Heartburn, Sleeplessness or Loss of Appetite due to this cause, when such symptoms are relieved in this manner and explain this treatment—free—at

HOPKINS DRUG CO.

Household
Signature
Livestock
LOANS
$10 to $300
GUARANTY FINANCE
COMPANY
Incorporated
Our rates prescribed by
Kentucky Small Loan Act.
233 E. MAIN ST. THL. 1887
First Floor
(Corner Main & Esplanade)
Lexington, Ky.

KENTUCKY HATCHERY
Baby Chicks
Phone 1 Carlisle, Ky.
KENTUCKY HATCHERY

NICHOLAS CIRCUIT COURT

Mrs. Sophia Fryman, Plaintiffs

vs. Notice of Sale in Equity

Nelson Fryman, etc., Defendants

By virtue of a judgment and order of sale of the Nicholas Circuit Court, in the above styled action entered January 16th, it being the regular January 1942. Rule day for said Court, the undersigned Master Commissioner of the Nicholas Circuit Court, will on

SATURDAY, JAN. 31, 1942

at the court house door in Carlisle, Nicholas County, Kentucky at about 1:00 o'clock P. M. offer for sale at public outcry on a credit of six months, to the highest and best bidder, the following described property:

Said real estate is bounded and described as follows:

Tract No. 1: All that certain tract of land lying in Nicholas County, Ky., on the waters of Stony Creek and Sugar Creek and bounded as follows:

Beginning at a stake in M. Hafferty's line; thence N 43, W 90-14 poles to a stone in Selby's line and corner to Merit Robertson; thence with said Selby's line, S. 7 E. W 81.76 poles to a stake in Anderson's line, corner to Galbraith's; thence with Galbraith's line, S 43 1-2 E 97 poles to a stake in a hollow, corner to said Buckler and in Galbraith's line; thence with Buckler's line, N 48 1-2 E 87.20 poles to the beginning and containing (52) acres and 3 poles. (Fifty-two acres and three poles.)

There is excepted from the foregoing boundary, a 1 acre tract that was conveyed to Cliff B. Fryman by J. B. Fryman and wife on July 20th, 1937 which said deed is a matter of record in Deed Book 41, page 345, Nicholas County Court Clerk's Office.

This is the same land that J. B. Fryman purchased of Nelson Fryman and Nancy Fryman, by deed of date, August 30th, 1905 and which is a matter of record in Deed Book 22, page 516, in the Clerk's office of the Nicholas County Court.

TRACT NO. 2. A certain tract or parcel of land lying in Nicholas County, Kentucky on the waters of Stony Creek and bounded as follows towit:

Beginning at a stone in a hollow in Reuben's line and corner to Fryman; thence S 42 1-2 E 59.68 poles to a stone, corner to Poe; thence N 46 1-4 E 98.76 poles to a stone in Hafferty's line; thence N. 69 1-4 W 22 poles to a stone on a ridge corner to Hafferty's; thence N 41, W 31.85 poles to a stone; thence S 48 W 87.68 poles to the beginning containing 14 acres, 3 roods and 19 poles.

This is the same land that J. B. Fryman purchased of George L. Moreland and wife, by deed of date, November 12th, 1903, and which is a matter of record in Deed Book 14, Page 144, in the Clerk's office of the Nicholas County Court.

The purchaser will be required to execute good and sufficient bond for the purchase price, due and payable 6 months after date and bearing interest at the rate of 6 per cent from date until paid, same to have the force and effect of a replevin bond on which execution may issue, if not paid at maturity. A lien will be retained on the land sold to further secure the payment of the purchase money.

The said land will be sold for indivisibility and for the purpose of settling the estate of J. B. Fryman, deceased.

Wm. Conley, Master Commissioner, Nicholas Circuit Court
Swinford and Swinford,
Attorneys for Plaintiffs 1-15-3t

Bed Room Suites
Living Room Furniture
Rugs
Stoves
Kitchen Furniture
AT
WHEELER'S
302 Main St. PARIS, KY.

Grazing Hens Step Up Egg Production

Farmers in Letcher county, Kentucky are stepping up egg production by grazing hens on vetch, rye grass and other cover and soil-building crops, according to Hugh Hutt, the county agent. Martin Brinkley, in instance, has four acres of vetch and rye grass for his flock, and is getting more eggs per hen than he ever gathered before. Also, he is getting 45 to 50 cents a dozen for eggs.

Plan Brings High Yield And Prices

Highest tobacco yields and prices have generally been received by Rowan county farmers who used limestone and superphosphate to produce hay and pasture crops for several years, and used manure and superphosphate broadcast on tobacco land just previous to growing tobacco, says County Agent Charles S. Goff. Four to 600 pounds of a mixed tobacco fertilizer is applied to the row. Where this plan had been followed, yields of 1,200 to 1,700 pounds were made last year, and prices well above 30 cents often were obtained.

Ton-to-Acre Leaf Yields Reported

Yields at the rate of a ton or more of burley tobacco to the acre, on small patches, are being reported by county farm agents in Kentucky.

Clifton Hamlett of Hancock county produced 1,162 pounds on four-tenths of an acre, and received for it $401.91.

W. F. Parker of Larue county harvested 1,440 pounds from two and eight-tenths acres, and sold the crop for an average of $616.90 an acre.

Leo Taylor, Carroll county, got an average of 2,130 pounds to the acre from two and seven-tenths acres, for an average of approximately $808 to the acre, after deducting selling expenses.

Roy Downing, a Monroe county 4-H club boy, sold for an average of 37 cents a pound, 1,365 pounds taken from three-tenths of an acre.

Billy Rose, Nicholas county 4-H boy, harvested 1,310 pounds from six-tenths of an acre, sold it for $461.37.

High prices are reported for small crops in Eastern Kentucky. Roy Pickett of Lewis county received an average of $40.35 a hundred, J. M. Moore, Wolfe county, $39.60, Ben Wolfe county, $39, and Harold Massey, Robertson county, $40.38.

NICHOLAS CIRCUIT COURT

Laura Hollar, Admrx of the Estate of B. S. Hollar, deceased, etc., Laura B. Hollar, Individually Plaintiffs

Vs. Advertisement for Claims

Herman Hollar, etc., Defendants

All persons having claims against the estate of B. S. Hollar deceased, and who have not filed same with the Administratrix, are hereby notified to file same properly verified as the law directs on or before the 2nd day of February, 1942, with the undersigned Special Commissioner of the Nicholas Circuit Court, at the office of I. B. Ross, in Carlisle, Kentucky.

Persons failing to file their claims as above directed will be barred from participation in the distribution of the estate.

This January 12th 1942.

John P. Ross. Special Commissioner Nicholas Circuit Court
Conley & McCartney,
Attys. for Plaintiffs 1-15-3t

Relief At Last
For Your Cough
Creomulsion relieves promptly because it goes right to the seat of trouble to help loosen and expel germ laden phlegm, and aid nature to soothe and heal raw, tender, inflamed bronchial mucous membranes. Tell your druggist to sell you a bottle of Creomulsion with the understanding you must like the way it quickly allays the cough or you are to have your money back.
CREOMULSION
for Coughs, Chest Colds, Bronchitis
Only 49c
No pills are needed in this fine old medicine.
To relieve Constipation, Biliousness, Bad Breath, Headache, Gas on the Stomach, Sour Tongue, Bad Taste, Sick Headache, Malaria, Chills and Fever, and Malarious fever, take Dr. Caldwell's Syrup Pepsin. A safe, gentle, effective laxative. Follow directions in package.
OLD MOHAWK Medicine
HOPKINS DRUG CO.

MONEY TALKS

By Frederick W. Stamm, Economist and Director of Adult Education, University of Louisville

The other day I was asked, "To what extent will our standard of living be reduced by an all-out war effort?"

It seems to me there are valid reasons to believe our standard will be reduced. This has always been the case in times of war. Why should we expect any different pattern this time?

Civilians, regardless of the amount of money they have, are going to have to get along without (or with reduced supplies of) many of the things to which they have been accustomed. This is especially true of all things which are made of metals and rubber. In many instances the substitute durable goods, such as automobiles, tires, washing machines, radios, refrigerators, and vacuum cleaners, it will mean postponing purchases of new models or doing without them entirely.

But the greater entire country is concerned, the greatest impact of our all-out war efforts on our standard of living will come from higher taxes and rising prices rather than shortages of essential consumer goods. Prices will be the average waste earner in 1942 will be two or three times those paid, in 1939. Rising prices in rent, clothing, fuel, food, and other necessity services will also add to the squeeze on the purchasing power of the average dollar. And we must remember that in many cases the wage earner will receive no additional salary increases.

It seems obvious that we are caught between rising prices and increasing taxes on the one hand and reduced supplies of many goods and a relatively stable salary on the other. Consequently, our over all living standards are bound for a considerable decline as our war efforts are intensified.

Distribution Of Fish Shows Increase

A total of 670,016 fishes was distributed in Kentucky's public waters of Kentucky by the Division of Fisheries and Fish, according to a statement issued by S. A. Wakefield, Director of the Division of Fisheries. Fish obtained from federal hatcheries, the total is 113,386 more than last year's total.

The division operates four bass hatcheries which also serve as rearing stations. These are the Ashland hatchery located at Ashland, Gatliff Hatchery at Williamsburg, Floating hatchery at Herrington Lake, and Trigg Hatchery at Glasgow. Minor Jo Clark is superintendent of Hatcheries.

The report to Wakefield on activities of fish production during the year 1941, stated "this year Trigg Hatchery produced 91,000 bass fry, Ashland Hatchery 217,000, and Floating Hatchery 41,000. The total which is 349,000 includes fry from the three species of which we have brood fish, the small mouth, and the Kentucky or spotted bass. The cost of producing the fry from these fry has been computed. This includes that of operation of all buildings and grounds, salary, food for brood stock, all miscellaneous items, and the cost of delivering the fry by the motor truck to the various rearing stations. Taking Conley as the average, I find that the average cost of bass fry per thousand was $7.19. This figure is four to seven dollars lower than bass fry can be bought commercially.

"The average cost of raising bass from the fry stage to the fingerling was $42.74 per thousand. Because the scale of operation is very limited at the Floating Hatchery and the Harlan Rearing Station, the average cost of production was higher than it would have been had these two stations been capable of a larger out-put in fingerling bass. But we have been the only large hatchery that was capable of producing the 450,000 fry of this year and that had rearing pond space to raise the fry to fingerling, the cost of operation would be cut by one-half and production increased by at least one-third. By using the saving of one hatchery to further develop at the one hatchery fingerling production could be tripled. There is no way that the average cost of fry and fingerling out-put can be compared with former years since 1941 is the first year that true costs have ever been determined."

Rearing ponds are located in Pike County, Harlin, Somerset and operated by the Division. The Division supplies with fry the following county game and fish club rearing ponds: Hardin, Christian, Barren, Perry, Franklin, Mercer and Boyle. This number will be added to next year as more Game and Fish Clubs complete rearing ponds.

Names Bewilder Board

That Lamb County (Texas) Local Board with two brothers has company in its confusion. Local Board No. 39, Stockton, Calif., also has two registrants both named "Antonio Marietro" who also are brothers. In addition, the Stockton Board re-named "Pedro Castro" now ports two sets of twins among its registrants: Ralph H. and Gordon C. Southerd and Jean B. and Dean S. Vote.

N.Y.A. YOUTH TRAIN TO HELP WIN WAR

In National Youth Administration defense work shops thousands of Kentucky youth are equipping themselves for service in America's armed forces or for jobs in industry producing war materials. Youth pictured above are working in Kentucky N.Y.A. shops. Upper left, operating a power saw; right, getting experience in electric welding. Below, left, making ammunition ammo boxes; right, constructing interior communication units for Fort Knox. By producing equipments for the army and for local public agencies, these young people gain invaluable experience in machine shop, welding, sheet metal, radio, foundry and power sewing. Each month hundreds of youth trained in N.Y.A. shops in all parts of the state secure jobs in war industry.

ABSOLUTE AUCTION
SATURDAY, JANUARY 31, 1942.
10 A.M. C.S.T. { Slow Time }
ADMINISTRATOR SALE
OF
L. W. WILLS FARM & PERSONAL PROPERTY
On Premises
Whetstone Pike near Moorefield, Ky., Nicholas County.

Russell Wills, Admr. has signed a contract with us to sell their farm and personal property on the above date without reserve.

This farm consists of 63 1-4 acres of good farm land; 7 room house, hall, 2 porches. Other improvements 2 barns, plenty outbuildings. This is a pretty home, located on good road in about 5 miles of Carlisle, Ky. Farm is well watered, with 3 acre tobacco base.

PERSONAL PROPERTY

1 stand table, 1 end table, 1 library table, 1 leather davenport, 1 whatnot, 9x12 rug, 4 throw rugs, shades, curtains, pictures, victrola, 1 ballitor, iron bed and mattress, rug, 7x9, 2 feather beds, 7 bolsters, 8 pillows, 2 quilts, 1 iron bedstead, mattress, 2 alarm clock, 2 clocks (strike), seat, 9x12 rug, 2 doormats, 2 throw rugs, 2 rockers, 1 porch swing, 1 garden hose, 4 lamps, 1 hall runner, 3 dining chairs, 2 rockers (upholstered), 1 range stove, 1 kitchen cabinet, 1 linoleum rug, cooking utensils, 1 medicine cabinet, silverware and dishes, 1 buffet, 1 dining room table, 2 side tables, 1 stand table, 1 washing machine, 1 sewing machine, 1 kitchen safe, 1 shotgun "double barrel", 1 rifle gun, 1 incubator rug, range, 1 stand table, folding bed, rug carpet, linens, 2 chair cushions, magazine rack, 1 cot bed and mattress, 15 bbls. corn, 30 shocks fodder, 2 tons alfalfa and horse hay, 265 shares Central District Warehouse Corp., saw, rake, harrow, sheep and lamb, wagon, cultivator, tobacco setter, 2 plows; 1 breaking plow, harrower, drill, grass, 2 planters, mowing machine, horse gears, bags, sled, tools, 2 tables, 1 barrel and water tank, kettle, grindstone, bed, 2 tubs.

TERMS—10 per cent of purchase price paid down on day of sale; remainder when deed is made.

Arrangements will be announced on day of sale for a liberal loan to prospective buyer.

Possession on or before March 1st, 1942.

THE MUTUAL REALTY COMPANY
Williamstown—Ky.—Falmouth
INCORPORATED "Satisfied Clients"
Associate Agents in many Counties of Central and Northern Ky.
FOREST S. THOMPSON, Prop.
FALMOUTH, KY., RFD 3, PHONE 2817
G. D. Scott, Auction Mgr. Elva Kendall, Auctioneer
Everette Chipman, Sec'y., Phone No. Williamstown 2951
L. M. Menefee, Salesman, Elliston, Ky., Phone Williamstown 5848.

Advertising reaches new markets.

Improved Uniform International SUNDAY SCHOOL LESSON

By HAROLD L. LUNDQUIST, D. D. Director of Education, Moody Bible Institute of Chicago. Released by Western Newspaper Union.

Lesson for January 25

Lesson subjects and Scripture texts are selected and copyrighted by International Council of Religious Education; used by permission.

THE TEMPTATION OF JESUS

LESSON TEXT—Matthew 4:1-11.

GOLDEN TEXT—For we have not a high priest . . . [who] was in all points tempted like as we are, yet without sin—Hebrews 4:15.

"We have not a high priest that cannot be touched with the feeling of our infirmities; but one that hath been in all points tempted like as we are, yet without sin"—Heb 4:15, R.V.). We recognize that Jesus was tempted as the Messiah (Luke 3:21-4:3, 6) and as One who had no sin, and yet He was tempted in all points as we are; and we may learn from His temptation how to meet temptation and be victorious over it.

I. Temptation.

It is the common lot of all mankind to be tempted (1 Cor. 10:13). The strongest and most noble of men are subject to it; angels were tempted — yes, even Jesus was tempted. We need to know about temptation, so we note

1. What It Is (v. 1). Temptation is of the devil. It is, as Principal Fairbairn expressed it, "seduction to evil, solicitation to wrong. It stands distinguished to trial that the trial tests, seeks to discover the man's moral qualities or character; but temptation is to sin, to the overthrow of the character." Temptation includes that it may ruin. God tries that it may bless.

Note that temptation is not sin. Just yielding to the temptation is sin.

We are told by James (Jas. 1:13-15) that sin results from unsatisfied lusts. He also tells us that God may permit temptations or trials to test our faith (Jas. 1:2-4), but that our purpose is only to prove us able to stand. God does not suffer us to be tempted beyond endurance, but provides a way of escape (1 Cor. 10:13).

2. How It Works (vv. 2, 3, 5, 6, 8, 9). Satan has many subtle temptations, although he is a master at giving them different appearances. The temptation of Jesus followed the same threefold line as that of Adam and Eve (Gen. 3:6), which is described in 1 John 2:16 as the general temptations of all men, namely, "the lust of the flesh, the lust of the eyes, and the pride of life." Observe how Satan worked on Jesus: (a) By appealing to the flesh (vv. 2, 3). Jesus had fasted 40 days, and Satan took advantage of that fact to suggest that He use His divine power of creation to satisfy His hunger. To do so would have been to deny His very mission on earth.

Satan observes in man the normal appetites of his body, excites them to a high degree, and then tempts him to satisfy them in an improper way. (b) By appealing to pride (vv. 5, 6). God promised to keep His Son Jesus "in all his ways" (Ps. 91:11), but casting Himself from the temple was not one of God's "ways" for Him.

The devil wants us to be presumptuous and rail it faith, and thus to set his pitfall for one who really wants to believe—cause him to become a fanatic and substitute blatant presumption for faith. (c) By appealing to the eyes (vv. 8, 9). By showing Christ the kingdoms of the earth in some kind of striking panorama, or moving picture, he offered a short cut to their glory, if He would fall down in worship of him, rather than by way of the cross. The devil showed his real purpose here. He wants worship—he wants us to bow to him instead of to God.

II. Our Lord Was Victorious Over Satan.

We, too, can triumph in His blessed name. To do so we need to study the way of victory.

1. How to Gain It (vv. 4, 7, 10). Three steps appear: (a) By the right use of Scripture. If our Lord needed and used the Scriptures, how can we possibly do without it? How can we use it if we do not study it, and hide it in our hearts (Ps. 119:11)? (b) By complete dependence upon God. Every Scripture used by Jesus against Satan honored God the Father. We cannot fight Satan in our own strength. Luther was right—"Did we in our own strength confide, Our striving would be losing."

The real victory for the Christian is to bring Satan to the foot of the cross. Christ defeated him completely there, and we may plead that victory. (c) By denouncing Satan. Jesus met him on his way. We may do the same, in Jesus' name. It is always a serious error to argue with Satan, or even to discuss matters with him. He is not divine, but he is a supernatural being with knowledge and cunning which are too much for us. Meet him with Scripture, honor God by your faith in Christ, then "resist the devil, and he will flee from you" (Jas. 4:7).

2. What It Brings (v. 11). When the defeated devil left Christ, angels came and ministered to Him. The overcoming of temptation brings victory, peace, and blessed rest. This is ever true in the life of the believer. Temptations victoriously met make one stronger in meeting the next temptation. There is always a next one, for even Christ only "for a season."

Economic Highlights

It is not possible at this time to detail all the events and circumstances which led to Japan's victories in the Pacific. But the broad outlines are clear. We underestimated the extent and the striking power of the Japanese air and naval forces. We were overconfident. We did not turn the Philippines and Singapore into the kind of bastions which could have repelled a major attack. Further, as the front of the democracies, were lethargic—we withheld from Japan the writing on the wall. According to Walter Lippman, Japanese must have spent at least eighteen months preparing for an attack on so vast a scale as that. Few Americans believed war was actually coming in the Pacific.

Bright spot in the Philippine war has been the superb fighting spirit shown by the American and Filipino troops commanded by General MacArthur, who seems to have fully lived up to his reputation as the ablest American general officer. MacArthur's forces were treendously outnumbered. Their equipment was inferior to that of the Japanese. After the early days of fighting, they had no air power to speak of. Yet they made the enemy pay a tremendous toll in men and material for every inch of ground taken and, at this writing, they have entrenched themselves on Luzon island north of Iloilo, Manila and on the great fortress of Corregidor in Manila Bay, and are continuing the fight.

Many have wondered why MacArthur was not given substantial Navy support. In the opinion of the strategists, it would have been suicidal for the Navy to have sent major fleet forces in an attempt to save Manila. Japan has big naval bases in Formosa and on the mandated islands, some of which are well under a thousand miles from Luzon's. Our forces were many thousands of miles away from any source of supply and reinforcement. Furthermore, while Luzon is important, it is not vital to the entire Far East, including the rich Dutch East Indies. All possible Allied strength must be conserved for the decisive land, sea and air battle which will soon take place along the Australian-Malay line. The commanders of great armies and navies must take the long view and look to the winning of the war, not the scattered, costly victories which might imperil the major campaign.

It is often said that the prime objective of this war is the destruction of the Nazis—that once that is done, Japan and Hitler's other allies can be taken care of in their turn. The Japanese command now says that it has been a great forward step that Germany itself is turned into a battlefield. And in Libya, the British have won a victory which may prove of immense significance in the eventual winning of the entire war.

This country is now, for the first time, realizing what modern war means. The order freezing prices and wages, and prohibiting the production of new cars after January, indicates the way the wind blows. It may be expected that our lives will be revolutionized with astonishing speed. There will be no "business as all, and many seeming necessities will be foregone or produced in bare minimum quantities. At this rate, we are spending about 25 per cent of our national income for war purposes. By the end of the year we will, if the plans go through, be spending as much as 50 per cent. What this will mean to the civilian standard of living is easily seen.

Yet there is no grumbling. Right-wingers and left-wingers, labor leaders and big industrialists, Democrats and Republicans alike agree that an all-out effort, with all the privations entailed, must be made. There is much criticism of Administration methods, but no criticism of Administration long-pull objectives. It is significant, that in the civil government, as in the armed forces, changes are being made in executive personnel designed to weed out the unfit and replace them with men who will get results.

Time is the great factor now —time to produce the instruments of war, and to train the necessary troops. Japan got the jump on us, as Germany did on Russia and Britain in the early days of conflict, because she had spent years preparing for war while we had done relatively little. We have the resources to make up for this, only we make full use of the time we have left before the decisive stage of the war is reached.

Desert Shrub May Solve Rubber Shortage

The rubber-bearing desert shrub "Guayule" may be the answer to this country's rubber problem. This plant has been under development since 1910 by the Intercontinental Rubber Co., in the region around Salinas, Calif., and in Mexico. In 1912, its production amounted to about 10,000 tons. And in 1942, it is not likely to be more than 7,000 tons.

SCARCE MATERIALS SEIZED

The government seized more than $1,000,000 of warehoused steel, copper, tin, and teakwood, this week from stocks consigned to Dutch, Swiss, and Swedish owners and held up since the outbreak of the war. Included were 13,000,000 lb. of steel, 2,500,000 lb. of electrolytic copper, 31,000 lb. of tin and 20,000 ft. of teakwood decking. The goods will be allocated to American industries by the Priorities Division of OPM, and the owners will be compensated after hostilities have been held in Washington to determine the value of the seized property.

Simplified Method Of Computing Tax

The Revenue Act of 1941 provides a simplified method of computing income tax in the case of individuals whose gross income is derived wholly from salary, wages or other compensation for personal services, dividends, interest, rents, annuities or royalties, and does not exceed $3,000. A new Form 1040A has been provided for taxpayers who are entitled to use this method in the table for deductions such as charitable contributions and taxes paid, so that the taxpayer who uses this method does not list these but gets an automatic deduction of 10 per cent.

Under the simplified method the taxpayer is required on the last day of the taxable year is the governing factor in determining the exemption there ($750 for single persons and married persons not living with husband or wife, and $1,500 for married persons living together) as well as the credit for dependents.

A husband and wife living together on the last day of the taxable year may file separate returns on Form 1040A if the gross income of each is from the prescribed sources and does not exceed $3,000, or their joint gross income does not exceed $3,000 from the prescribed sources and does not exceed $3,000.

The use of the simplified method is optional with the taxpayer but one who has once been made for any year, it is irrevocable for that year. If a taxpayer files a return under the simplified method for the calendar year he may not thereafter file a return under the itemized provisions for any taxable year; he may not thereafter file a return under the simplified method for that year. However, for each succeeding taxable year, he may exercise the option anew.

Decrees Trade Practices For Lumber Dealers

All organized lumber dealers in the United States, except western Pennsylvania and Nebraska are now bound to follow trade practices established by the government. This results from a consent decree entered in the U. S. District Court in Denver two weeks ago. The decree was signed by lawyers representing the National Retail Lumber Dealers Association and 22 regional associations enrolling more than 20,000 dealers.

The decree stated that lumber dealers cannot do anything to divide up territories, markets, or customers, or to fix prices or to discriminate against particular dealers or purchaser of building materials.

In the first World War Corp. John H. Pratt of the U. S. Marines captured 40 Germans single-handed and attacked two machine guns, killing two of the enemy. The American destroyer, USS Pruitt, is named after him.

Selection Of Air Cadets Now Based On Ability

'Army pilot trainees hereafter will be chosen on the basis of individual ability rather than educational background, Fifth Corps Area Headquarters, Columbus, Ohio announced today.

This and other modifications in the Army Air Forces training program were expected to qualify for enlistment an additional two million men, including thousands from Ohio, Kentucky, West Virginia and Indiana.

Major changes, revealed through War Department revision of Army Aviation Cadet requirements, include:

1. Adoption of a standard merit system of selecting flying officer candidates based on simple aptitude tests in place of previously required educational examination or college credit;

2. Lowering of physical and minimum age requirements except applicants 18 to 26 years old, inclusive, instead of 20 to 26 as formerly;

3. Opening of appointments to married men as well as to single men, if dependents are self-supporting;

4. Immediate appointment and enlistment of successful applicants by local Examining Boards;

5. Placing of all accepted trainees in reserve branch of the Air Force instead of returning to civilian status while they "wash out."

Besides merit system which will apply to all flying officer candidates, including pilots, bombardiers and navigators, the Air Corps will continue to accept a limited number of applications for "ground duty" commissions on the basis of specialized college training. These include engineering, communications, meteorology and armament, the latter heretofore closed to civilians.

To accommodate the anticipated flood of applications under the revised requirements, it is planned to establish at least 200 Army Examining Boards in the Corps Area besides the three now operating in Ohio, Kentucky, West Virginia and Indiana.

The aptitude "screening" test will be given all applicants for flying training regardless of the amount of college they have had. The test, in which the correct answer must be chosen from five possible answers given for each question, is designed to determine candidates' ability to learn and to pursue successfully the Air Force training program.

The test measures the applicant's mechanical comprehension and his ability to understand mechanical apparatus and diagrams; his alertness to new developments in science, aviation and military affairs and his judgment in practical situations.

Civilians, Selective registrants and prospective pupils of opponents of the Army are eligible to apply under the new regulations. Those who pass the test will receive a physical examination similar to that given R. O. T. C. trainees and reserve Form if their combined income and color vision is required.

Successful applicants may be given immediate oath and sent to one of the training centers. Others will be given an other examination to determine assignment for one of the courses.

Applicants who fail to qualify for either the flying or ground duty courses may be assigned to one of the technical schools of the training of Air Force specialists.

Unfortunately, Aviation Cadets receive $105 monthly, plus food, lodging, clothing and medical care during their 35-week initiation period. Then they are commissioned second lieutenants in the Army Air Forces reserve, drawing regular Army pay of $245.50, plus annual bonuses of $500. Applications may be made at any Army Recruiting Office or direct to one of the Examining Boards.

Fraud Cases Are Prosecuted

Fines of $10 each and court costs in addition to repayment of approximately $5,000 in unemployment benefits drawn fraudulently by 45 employees of the Chickasaw Wood Products Company of Louisville were meted out in Jefferson County November 27. One employee of the Cannell Construction Company received the same penalty. In addition to the 45 fined, one defendant was ordered to make repayment of benefits drawn while employed on the Cannell job. Defendants were charged with violating laws, which it did in 1932.

THREE BOARDS HAVE PHONE 158

No. 158 was the first number drawn in the Selective Service Lottery on October 29, 1940, and it is becoming a popular telephone number for Selective Service boards. So far, three have advised National Headquarters that their phones ring when No. 158 is called. They are: Columbia County Local Board No. 1, East Liverpool, Ohio; Wabash County Local Board, Mt. Carmel, Ill., and the Wilbarger County Local Advisory Board, Vernon, Tex.

Retailers Of America Fight Against Inflation

The retailers of America, chain and independent alike, are doing everything in their power to fight inflation and industrialized price increases. An example of that is found in a recent release from the Retailers' Advisory Committee, an independent organization which acts for the 1,700,000 retailers of America as their designated agency for cooperation with war agencies.

This release gives strong praise to Price Administrator Leon Henderson for stopping a wild inflationary spiral in basic commodity markets, which began directly after the Pearl Harbor attack. "It must be said to his everlasting credit," it states, "that he stuck with his guns regardless of personal consequences. Already committed to a policy of holding prices down and fighting against them at the source, he applied sound methods to a situation that was rapidly getting out of hand, with a heartening disregard for the pressures which might do so to him."

The retailers of this country have actively supported every practical price control plan proposed by Mr. Henderson and other government officials. And, on their own book, they have taken steps that have saved them untold millions of dollars to the consumers of America. Led by the chains, they are fighting speculation and scare advertising and buying. They are educating consumers in the use of suitable, inexpensive substitutes for articles and foods which are scarce or costly. In many instances they have voluntarily reduced their own profits, in order to hold retail price increases to the absolute minimum. They are operating with maximum economy and efficiency, and with the

Migration Keeps Down Population

A report of a land-use planning committee says that "if all the people born in Washington county, Kentucky, were to stay there always, the population would increase two-thirds in one generation." This does not occur, however, because of a constant migration to the lowest possible overhead expense.

The retailers praised Mr. Henderson because they felt he showed courage and forthrightness in a price emergency. There is concrete evidence of their desire to do everything that is humanly possible to protect the consumer.

116 Bushels Corn On 4-H Club Acre

A yield of 116 bushels from one acre gave the Kentucky 4-H club corn growing championship for 1941 to John Elmer Kalmey of Valley Station, Jefferson county. He grew U. S. No. 13 hybrid corn, and made the big yield despite a drouth which hit the crop at the roasting-ear stage. Kalmey was the Kentucky 4-H club dairy champion in 1937 and in 1938.

Significant outward movement of people. This net outmigration during the 1920's was equal to nearly 30 per cent of the 1920 population, and the trend continued during the 1930's.

and the World Smiles With You"

"The Voice With a Smile" is contagious—it makes friends—it's a real social and business asset.

Whether you are business man or housewife, secretary or office boy, receptionist or private branch exchange operator, people frequently form their impression of you or your firm by the telephone voice and telephone courtesy.

That's why it is especially important in these tense times to develop a pleasing telephone personality.

Here's how to develop a pleasing telephone personality: Answer promptly—and as you pick up the receiver, clear your mind of everything but the sincere desire to be pleasing. Speak pleasantly, talking directly into the mouthpiece—be considerate and courteous, then hang up receiver gently when the conversation is ended.

SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY
INCORPORATED

Special BARGAIN Offer!

NOW . . . when you need a big newspaper most!

. . . when it is the duty of every citizen to be thoroughly informed.

The Courier-Journal
A FULL YEAR DAILY BY MAIL FOR ONLY $6.00
You Actually SAVE! $1.80

THE LOUISVILLE TIMES
A FULL YEAR DAILY BY MAIL FOR ONLY $5.00
You Actually SAVE! $2.80

BIG SUNDAY Courier-Journal $3.50
You Actually SAVE! $1.50

Complete Markets
The Courier-Journal and The Louisville Times Market Reports are complete, accurate and up to the minute. Quotations are received from Louisville, Cincinnati, Indianapolis, Chicago and other principal markets. No matter what you're interested in—livestock reports, the tobacco market, produce, grain quotations, New York Stock Exchange . . . you'll find the latest and best data in these newspapers.

Interpretive
Both The Courier-Journal and The Times offer, in addition to comprehensive coverage of State, National and world news, a wealth of interpretive and background material, making it easy for you to get the most out of what you read . . . taking you behind the scenes in the Nation's Capital and wherever else the news originates.

Picture Papers
With complete service on Wirephoto, Acme Newspictures, Wide World and other major picture organizations, plus their own large staff of experienced camera men, The Courier-Journal and The Louisville Times have earned a well-deserved reputation as picture newspapers.

For the Women
Here are to be found daily features of recipes, hints, making hints, patterns, advice on diet and health and other features of interest to women.

All Sports
All the news on all the sports by staff members and nationally known sports writers, plus action pictures of leading events!

Best Bargain Ever Offered!

This Offer Expires March 7

MAIL YOUR SUBSCRIPTION NOW TO
The Courier-Journal
THE LOUISVILLE TIMES
LOUISVILLE, KY.

Find Enclosed:
$6.00 for The Courier-Journal
$5.00 for The Louisville Times
$9.50 for Combined Courier-Journal and Louisville Times
(Check or money order)

Name
Address
Town State
Old Subscriber New Subscriber
This Offer Expires March 7, 1942.