

LIGONIER BANNER, LIGONIER, INDIANA.

Ford
THE UNIVERSAL CAR



Sedan \$660

F. O. B. Detroit
With Starter and demountable Rims

**Genuine
Common Sense**

Many Ford owners can afford to own and operate any car they may choose, but they prefer a Ford "because it is a Ford."

For "because it is a Ford" means dependability, ease of operation, efficiency—and it means sure, quick transportation.

And "because it is a Ford" means good taste, pride of ownership and genuine Common Sense.

The Ford Sedan, a closed car of distinction, beauty and convenience, is the ideal all year 'round car, for pleasure or business—for the farm, town or city. It gives you all that any car can give at a much lower cost for operation and maintenance.

Ford Cars of all types are in great demand, so place your order at once if you wish to avoid delay in delivery.

Farley & Kansier Inc.
Ligonier, Indiana



DEPOSIT ONE DOLLAR EACH WEEK FOR 50 WEEKS AND YOU

HAVE \$50.00. YOU CAN EASILY SAVE A DOLLAR A WEEK AND

WON'T YOU BE GLAD TO HAVE THAT \$50.00.

THERE ARE CLUBS WHERE YOU DEPOSIT 50 CENTS A WEEK,

OR \$5.00 OR ANY SUM—A CLUB TO FIT YOUR PURSE.

OR YOU CAN BEGIN WITH 1 CENT, 2 CENTS, 5 CENTS, OR TEN

CENTS AND INCREASE YOUR DEPOSIT EACH WEEK.

IN FIFTY WEEKS.

10-Cent Club Pays \$127.50
5-Cent Club Pays 63.75
2-Cent Club Pays 25.50
1-Cent Club Pays 12.75

YOU CAN BEGIN WITH THE LARGEST AND DECREASE EACH WEEK. THERE ARE NO DUES. YOU GET BACK EVERY CENT YOU PUT IN.

COME IN AND ASK ABOUT IT.

Make Our Bank Your Bank

We pay 4 per cent. interest on saving deposits and Saving Accounts.

Farmers & Merchants Trust Co

Miss Olive Galbeath who had been a clerk in the Sheets store for several months has resigned her position.

The Albion basketball team defeated New Paris 28 to 21. The New Era says the game was a good one.

Mr. and Mrs. William Orr of Warsaw were here Wednesday guests of Dr. and Mrs. W. A. Shobe.

Herbert B. Brown had business which took him to Chicago the first of the week.

Two-thirds of Indiana cities Monday passed under democratic control.

There are still a few cases of diphtheria at Kendallville.

As to Income Tax.

Following is a statement from Commissioner of Internal Revenue, David H. Blair, relating to the procedure with respect to inquiries received by the Bureau of Internal Revenue regarding tax liabilities:

Requests are being received daily for rulings and advise upon abstract cases or prospective transactions involving questions of income tax and profits liability. These requests are so numerous and the insistence on prompt action so great that it seems advisable at this time definitely to outline the bureau's policy which will govern the consideration of these requests.

The Revenue Acts of 1918 and 1921 depart widely at many points from prior law, or practice and have given rise to new questions of such importance, complexity and number that the resources of the Bureau are no more than adequate to advise taxpayers promptly of their liabilities arising out of past transactions. It is impossible to answer every question which the inventor or ingenuity of the inquirer may devise without neglecting the fundamental duty of determining tax liability upon the basis of actual happenings. Under these circumstances, the administrative necessity is obvious of giving precedence over abstract or prospective cases to actual cases in which the taxpayer desires to know what are his immediate liabilities under the law.

It will be the policy of the Bureau not to answer any inquiry except under the following circumstances:

"The transaction must be completed and not merely proposed or planned."

"The complete facts relating to the transaction, together with abstracts from contracts or other documents, necessary to present the complete facts must be given."

"The names of all the legal parties interested (not "dummies" used in the transaction) must be stated regardless of who presents the question, whether, attorney, accountant, tax service or other representative."

Notice of Final Settlement.

State of Indiana, Noble County SS: In the matter of the estate of Robert E. Jeanneret, deceased.

No. 2328
In the Noble Circuit Court January term 1922.

Notice is hereby given that the undersigned as Executrix of the Estate of Robert E. Jeanneret deceased has filed in said court his account and vouchers in final settlement of said Estate, and that the same will come up for examination and action of said Court at the Court House, at Albion, Indiana, on the 23rd day of January 1922, at which time and place all persons interested in said Estate are required to appear in said Court and show cause, if any there be, why said account should not be approved.

And the heirs, devisees and legatees of said decedent, and all others interested in said Estate are hereby required to appear in said Court and show cause, if any there be, why said account should not be approved.

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Louise Ada Jeanneret, Executrix. Posted December 31st, 1921. William H. Wigton Atty. 45b2w

Rebekahs to Install Officers.
This evening the Ligonier Rebekah lodge will install the following officers: Mrs. Lizzie Belts, Installing Officer; Mrs. B. W. Cowley, Past Grand; Mrs. Jennie Drain, Noble Grand; Mrs. Jacob Vance, Vice Grand; Miss Mable McDowell Secretary; Etta Harsh, Financial Secretary; Mrs. O. M. Rager, Treasurer; Mrs. H. W. Thompson, Chaplain; Mrs. Emma Taylor, Right supporter to Noble Grand; Mrs. Raymond Miller, Left supporter to Noble Grand; Mrs. Myrtle Woodhouse, Warden; Miss Evelyn Urlich, Conductor; Lizzie Moore, Right supporter to Vice Grand; Grace Culver left supporter to Vice Grand; Gladys Schlotterback, Inside Guard; Tom Waggoner, Outside Guardian.

At the same time a consolidation of the Cromwell and Ligonier lodges will take place and a banquet for the new members at 6 o'clock will be a feature.

Notice to Water Takers.
You are hereby notified that water rents are due January 1st, 1922 payable at the residence of the City Clerk. On all rents due and not paid on or before January 20th a penalty of ten per cent will be added.

All water rents for 1922 are now due and must be paid on or before January 20th.

Office hours 9 a. m. to 6 P. M.

T. E. Jeanneret, City Clerk 45b6t

Notice.

Some people are under the impression that Fayett R. Lepard and myself are partners in the taxi business which is not the case. I bought him out July 15 1921 and am the sole owner and manager of the Ligonier Taxi Co. located at Lepard's barn.

Geo D. Foster 45b2t

Auctioneering.

Anyone desiring the services of an experienced auctioneer available for all kinds of auction sales, apply to Harry L. Benner, Wolf Lake, Ind. Noble and Whitley county phones. 45b1t

For Sale 4 pure bred Duroc Jersey sows, bred for spring farow two Duroc lars and few choice boar pigs all cholera immune fourteen breeding ewes and one ram. Howard C. Herald, Phone 2 U Ligonier.

Wanted to rent, whole or half store room for a tailoring shop. Address Z. Minkoff 503½ South Main street, Elkhart, Ind.

Attorneys Wigton and Bothwell attended circuit court in Albion Tuesday.

Heman Sack will conduct a dance in this city Friday night.

POWER FROM VOLCANIC HEAT

Italian Industry Has Probably the Cheapest Motive Force in the Universe Today.

In central Tuscany is a large electric powerhouse that obtains its initial driving power from volcano heat. In the neighborhood are many cracks in the ground, from which powerful jets of very hot steam spout high into the air. Early experiments in using the steam for driving engines failed commercially, for the borax salts, sulphurated hydrogen and sulphuric acid in the steam, on account of the corrosive action, made necessary frequent repairs. The difficulty has been overcome by applying the steam, not directly, but to a boiler in place of fuel. So applied it produces steam in the boiler at a pressure of two atmospheres, which is then passed through a superheater and on to the steam turbine used for driving electric generators.

Prince Ginori-Conti, who financed the undertaking, has made three large installations on that system. One of 3,000-kilowatt units has been at work since January, 1916; the second since April of that year, and the third started not long ago. So far these groups have worked very well and have been a great boon to the industries of Tuscany, which have been under a great disadvantage owing to the scarcity and high price of coal. Since the volcanic region extends for many square miles around Darderello there is nothing to prevent the installations from being increased until they produce thousands of horsepower.

WILL MEAN MUCH TO ARIZONA

New Mexican Harbor, Soon to Be Developed, of Vital Interest Also to Southwestern States.

The new Mexican harbor at Rocky Point, on St. George's bay, which, dispatches state, is to be developed very soon, will open to passenger traffic and commercial development a rich portion of the southwestern United States, as well as a part of the North American continent on the Gulf of California that is little known and explored, according to a bulletin of the National Geographic Society from its Washington headquarters.

The Bay of St. George marks the northern limit of deep water in the Gulf of California, and when its new harbor is connected by a short spur of track with the railroad already in existence, there will be an all-water outlet through the Panama canal to eastern United States for the mines of Arizona. Once, just after the Civil War, the people of the Arizona mines had all their supplies brought them from California by water, the ships steaming down the California coast up the Gulf and the Colorado river to Yuma, and now it seems that the old method of handling their products will come into vogue again.

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Spread of Dental Clinics.

According to returns received in reply to a questionnaire recently sent out by the United States Bureau of Education, 286 cities in the United States have established dental clinics in connection with their public school systems. These clinics receive support in 181 instances from the city boards of education; in 83 from the city health departments; in 22 from health departments and boards of education jointly, and in 50 from the Red Cross or private donations.

Massachusetts outranks all other states with respect to number of cities maintaining dental clinics, laying claim to 84 of the total of 286; then comes New York state with 23, New Jersey, 21; Illinois, 17; Michigan, Ohio and Wisconsin, 16 each; Indiana and Pennsylvania, 14 each; California, 11; Rhode Island, 8, and the remaining states from 7 to 8 each.

Waterfowl Peculiar.

The ways of the waterfowl are as strange as the ways of men. Not very long ago a matronly wild duck held up all traffic on Beacon street, in Boston, while she convoyed a large brood under the noses of the panting motorists to a summer home in the Fenway. And now we have Lord Grey telling a Berwick audience of a wood-duck who built in a hollow elm 300 yards from the water. When the eggs were hatched, she flew down from the hole into the grass, and began to call. Thereupon the ducklings scrambled two feet up the inside of the tree to the mouth of the hole, and then fell from there to the ground, a matter of some 91 feet. And yet it is said that only a cat has nine lives.

Machine Ties a Square Knot.

One of the new applications of small motors is the tying of bundles. It takes an expert to tie a bundle properly by hand. It seemed to be one of the hand operations that would not soon be usurped by a machine, yet here is a parcel tier driven by a half horsepower motor that automatically ties and releases each bundle or box placed on its table. Moreover, the machine may be depended upon to tie a square knot and after the tying is completed the parcel is thrown off to make room for the next.

South America Opening Coal Mines.

Fear that the coal deposits of the United States would become exhausted has led to the development of coal mining interests in South America. Whereas formerly Chile was about the only coal-producing country in South America, coal development is now being carried on extensively in many countries from Colombia to Patagonia.

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SERBIAN CHILDREN AT SCHOOL

Devastation and Confusion That Followed the War Are Being Overcome by Brave People.

At the present time the situation in regard to education in Serbia is a very serious one because of the devastation and confusion which followed the war. It is by no means a hopeless situation, however, because of the indomitable spirit and unquenchable enthusiasm of the Serbian people, observes Southern Workman. At the end of the war there was scarcely a school building left fit for use. Many had been utterly destroyed and those that were left were mere shells, with no books, school furnishings or equipment of any kind. Most of the men teachers had been killed in the war and many women teachers had died or were seriously incapacitated from the effects of three years of hardship and starvation. The whole school system had to be rebuilt.

In less than two years the Serbians accomplished this task. It is by no means completely finished. In many cases, the children are crowded into one room, with inadequate seating capacity. Sometimes one teacher has charge of a school of a hundred pupils, but the important facts are that the children are having some kind of schooling again after three years of neglect when the Adriaticans were in occupation; that even with a scarcity of teachers the high standard of the teaching profession is being maintained and that the standard of education has not been lowered, but on the contrary is being constantly raised.

Big Family Dinner.

A big family dinner was given

Thursday by Mr. and Mrs. James Ferguson at their pleasant home in this city in compliment to Mr. and Mrs. William Orr, of Warsaw and Mrs. Anna Geen of Jamestown, N. Y.

Brouse Reelected.

U. C. Brouse of Kendallville was reelected a member of the state board of agriculture at Indianapolis Wednesday. He represents the Twelfth congressional district.

Will Trade Jobs.

Will Hays postmaster general has

abough reached a decision to quit a job he is wholly unfitted for and take a position with a motion picture syndicate at \$150,000 a year.

Plenty of Wet Goods.

Advices from the national capital tell of thirty-eight million gallons

of rum stored in U. S. warehouses, enough to give everybody a spree if turned loose.

Stuart Carney is still confined to his bed, the result of an attack of

obstruction of the bowels. The popular young clothier was not quite so well today as yesterday. He has many friends who will sympathize with him in his illness.

While here from South Bend during

the holidays Mrs. C. F. Graham was the

honored guest at a one o'clock luncheon with Mrs. Ray Loy, a party by

Mrs. H. W. Inks, a party by Mrs. Ada Jeanneret and by her sister Mrs. J. W. Draper.

Miss Hazel Breading of Warsaw will

be a candidate for auditor of Kosciusko county on the republican ticket.

She served for years as deputy

auditor.

William Cassidy for 39 years a

member of the South Bend police force

was let out by the new administration.

Mrs. Anna Green of Jamestown N.