

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

\$1
WILL START YOU
IN OUR
CHRISTMAS
BANKING CLUB

next Xmas
you will have **\$50.00**

START NOW!

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 Galbreath 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.

W. O. Elliott the well known horse dealer who often visits Ligonier has been chosen president of the Elkhart county board of commissioners of which he is the oldest member in point of service.

That thunder storm of Tuesday night may have been responsible for the turn in the weather.

Mrs. Albert Hite is another victim of an icy walk. She fell and suffered severe injury to an arm.

Attorneys Wigton and Bothwell attended circuit court in Albion Tuesday.

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

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 advice 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 1913 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 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 real 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 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 at the time and place aforesaid, to appear and make proof of their heirship or claim to any part of said Estate.

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 Marsh, 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 Ulrich, Conductress; Lizzie Moore, Right supporter to Vice Grand.

Grace Culver left supporter to Vice Grand.

Gladys Schlotterback, Inside Guard; Tom Wagoner, 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 Payett R. Lepird 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 Lepird'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, 45b6t

For Sale 4 pure bred Duroc Jersey sows, bred for spring farrow two Duroc boars 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 503 1/2 South Main street, Elkhart, Ind.

Elkhart township farmers' institute will be held at the public hall in Cosperville, January 18.

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 volcanic 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 Giori-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.

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 33 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 motors 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 81 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.

Mr. and Mrs. Rube Feferman and little son of South Bend are in the city guests of Councilman and Mrs. Harley Fisher.

Tonight the Independent basketball team will be accompanied by a crowd to Goshen where they play the Delts.

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 Austrians 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 Flour Order.

Lyon & Greenleaf today received an order for one thousand barrels of flour to be shipped to Cuba. This is one of the largest export orders received in some time.

The rumor that Ford cars are to take a drop in price is unfounded. Farley & Kansier, local dealers have received advices from Detroit that no reduction is contemplated at this time.

Dr. J. F. Peterson who is promoting the Tippecanoe Lake Country Club project visited Ligonier Wednesday. Shares in the enterprise are selling at \$200.

Joe Rapp of the Blazed Trail garage had business which took him to Goshen today.

H. B. Brown is attending the national furniture show at Chicago. He has a display there.

H. C. Zimmerman aged 63 is dead at Wolcottville. He was employed in a hardware store.

Mrs. Otto J. Schwarz who spent the summer here has returned to her home in Chicago.

Mrs. Earl Vannette is quite ill at her home here.

Sale Bills
If you need some come in and see us

Where The Taxes Go.

Out of each \$100 of taxes paid in Noble county \$48.70 goes for schools. The next is for highway and bridges \$18.09 with county expense following with \$13.68.

LaGrange county pays for schools \$49.99, the highest of any county in the state and Noble comes next with \$48.70.

The following figures show how each \$100 of taxes in this county is expended.

State tax	\$.96
Benevolent	4.25
County tax	13.68
Township	4.11
Cities and Towns	6.96
Schools	48.70
State colleges	2.02
Highways and bridges	18.09
Poor relief	.08
State memorial	.43

Over one-half of the taxes paid in Noble and LaGrange counties go for educational purposes.

Bowling Scores.

The Cabatkin bowling club met Wednesday night with these results:

First game	
Mrs. C. V. Joseph 132	
Miss Beatrice Flick 108	
Second Game	
Mrs. C. V. Joseph 142	
Miss Goldie Wead 100	

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 Re-elected.

U. C. Brouse of Kendallville was re-elected 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 about 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 honor guest at a one o'clock luncheon with Mrs. Ray Loy, a party by Mrs. W. B. Inks, a party by Mrs. Ada Jeanneret and by her sister Mrs. J. W. Draper.

Miss Hazel Breeding 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. Y. is here to visit her mother Mrs. Shobe and other relatives.

Part Tax Still On.

Beginning January 1 theaters have in compliance with the federal law abolished the war tax on the admission fees of 10 cents or less. The tax is not yet abolished on admissions of more than 10 cents.

License Statistics.

County Clerk Isaac Deter reports a total of 1,800 hunting licenses issued in 1921 as against 993 in 1920. But Cupid was a trifle slow there being but 154 marriage licenses issued in 1921 as compared to 195 in 1920.

County Appointees.

At their session at Albion Monday the county commissioners made the following appointments: County attorney Chester Vanderford; superintendent county farm Fern Bowman; janitor court house Elmer Henney.

Death of Mrs. Patrick Pence.

Mrs. Patrick Pence who died Tuesday in Edentownship LaGrange county, is survived by many relatives. Wilson Prough of Ligonier is a half brother.

Republican editors of the state will meet at Indianapolis Thursday and Friday Jan. 26 and 27. Gov. McCray and the two U. S. senators will deliver addresses.

Miss Grace Harker and Raymond Shaffer were married at Kendallville Tuesday. They will reside on a farm north-west of Kendallville.

There will be a special meeting of the W. R. C. at G. A. R. hall Friday evening. All members urged to be present.

Wanted—Man to work on farm married. C. L. Chamberlin 45btf

**Battery Prices
Cut Again**

Reduction of 15-33%

Lowest price in years on

Standard battery. Drive around and let us tell you about it.

**ROBINSONS
Electric Service**
Ligonier, Indiana

**Prest-O-Lite
Storage Battery**

For Sale.

Hen house, almost new 14x24 with sun-parlor, dust room, sanitary nests roosting table, non-freezing drinking fountain and self feeder.

Barn 20x24 in good condition, set of Fairbanks Morris Pit scales.

10 sills native timber 10x10x10 ft. long.

6sills native timber 8x10x24 ft. long.

2 sills native timber 10x10x14 ft. long.

W. B. Inks. 45a2t

THE WINCHESTER STORE

**Other
Winchester Cutlery
to Make
Housework Easier**

Winches Kitchen Slicers—Handy all-purpose knives. Cocobolo handles. Brass telescope rivets—steel that holds its edge.

A Fine Potato Knife—Winchester paring knife with cut-off blade—a new design in a vegetable knife that does not tire the hands.

Butcher Knives—Made of superior steel, finely ground, sharp edge, handles fastened with three brass rivets; are fully guaranteed.

6-inch Butcher Knife - 40c
8-inch Butcher Knife - 50c
Others as low as - 25c

Sixes from 5 to 14 inches.
See our line of fine knives, fully guaranteed.

The Handiest Tool in the Kitchen

Has your kitchen a spatula? Housekeepers tell us that the spatula is the handiest piece of kitchen cutlery they own. It is useful in a hundred different ways—for turning griddle cakes, loosening cakes in tins, scraping pots and pans.

Winchester spatulas are made of superior steel, tempered to just the right degree of flexibility. Polished cocobolo handles. Cast-on bolsters fit tightly to handles.

Get one today.

WINCHESTER KNIVES for All Household Purposes

Established 1864 **WEIR & COWLEY** Phone 67
THE WINCHESTER STORE