

COLLECTOR ISSUES INCOME TAX DATA

"Making an income tax return easy to make" might be the title of a group of instructions made public for the benefit of prospective taxpayers by George C. Hopkins, Internal Revenue Collector for the second Texas district, for Mr. Hopkins covers every possible suggestion that would tend to remind the maker of a tax return of omitted items.

Mr. Hopkins' simplified 'questionnaire,' which is more detailed than the questions on the return blank itself, issued, offers these suggestions to the taxpayer:

Did you receive any interest on bank deposits?

Have you any property from which you receive rent?

Did you receive any income in the form of dividends or interest from stocks or bonds?

Did you receive any bonuses during the year?

Did you make any profit on the sale of stocks, bonds, etc.?

Did you act as broker in any transaction for which you received a commission?

Profits from Partnership.

Are you interested in any partnership or firm from which you receive income?

Have you any income from royalties or patents?

Have you any minor children who are working?

Have you control of the earnings of such children? If so the amount must be included in the parent's return of income.

Has your wife any income from any source whatever? If so, it must be included in your return or reported in a separate return of income.

Did you receive any directors' fees or trustees' fees in the course of the year?

Did you hold any office in a benefit society from which you received income?

Answers to these statements are necessary in the filling of a correct income tax return.

Returns Are Required

If single (or married and not living with wife) and the net income was \$1,000 or more or the gross income \$5,000 or more, or if married and living with wife and the couple's net income was \$2,000 or more, a return is required. The fact that the income may not be taxed by reason of the personal exemptions—\$1,000 for single persons, \$2,500 for married persons whose net income was \$5,000 or less and \$2,000 for married persons whose net income was in excess of \$5,000 plus the \$400 credit for each dependant—does not alter this requirement.

"The filing period ends at midnight of March 15, 1924. Form for filing returns may be obtained at the office of Collector of Internal Revenue, Dallas, Texas, and the following branch offices: Abilene, Dallas, Fort Worth, Wichita Falls, and Tyler, Texas," said Mr. Hopkins.

"Persons whose net income was \$5,000 or less and was derived chiefly from salary or wages should ask for form 1040-A. Those whose net income was in excess of \$5,000, or, regardless of the amount, was derived from business, profession or farming, should ask for Form 1040."

Those desiring further and more complete information regarding the Income Tax matter will do well to consult Mr. R. O. Anderson, who has an office in the rear of the Merkel Drug Company.

Mr. Upshaw wants to oust all Congressmen who drink. But wouldn't Mr. Upshaw be lone some all by himself in Congress.

MRS. LAURA COOK MITCHELL FOR DIST. CLERK

In this issue of the Merkel Mail will be found in the announcement column the name of Mrs. Laura Cook Mitchell as a candidate for the office of District Clerk of Taylor county; subject to the action of the Democratic Primary next July.

Since the year 1889 Mrs. Mitchell has made her home in the city of Abilene, and is the daughter of H. B. Cook, a pioneer citizen, who was one time Sheriff of the county, and who now resides at Lawn.

Mrs. Mitchell's friends, realizing her ability and qualifications to fill the office of District Clerk, the duties of which are practically all clerical, have prevailed upon her to make the race for same.

In making Mrs. Mitchell's acquaintance one finds her to be a very active, well informed woman, of splendid personality. Since 1909 it has been necessary for her to support herself and child, and she is well qualified by education and experience to fill this position with satisfaction to the public and with honor and credit to herself.

And this paper would ask that the voters give her claims fair and impartial consideration before casting their vote for this office.

PRESBYTERIANS IN SPECIAL SERVICE

Our work continues with marked interest each Sunday; every department is filled with enthusiasm for larger things. Sunday School meets promptly at 10 o'clock. A class for every body and teachers interested in their classes. Preaching service at eleven o'clock, followed by the Lords Supper. This service will be especially evangelistic, and an opportunity will be given for church membership.

Vesper services at four p.m. The High School Choral Club will furnish the music for this service. Come and hear them. Dr. B. F. Rhodes, a Christian layman, will deliver an address on "The Place of the layman in the Church". You will enjoy it. Come. Fred S. Rogers.

Mr. W. L. Diltz, Jr., one of the Assistant Cashiers at the Farmers State Bank, who recently purchased the handsome home known as the Houston place, just two blocks west of the business district, has moved to same this week with his family. Mr. Diltz has just had completed considerable improvements on the interior as well as about the home, which adds much to the already attractive appearance and comfort of same.

We are informed that Mr. C. M. Foster, of the Comper community and Miss Willie Maye Ramsey, were married last Friday at Groesbeck, arriving here first of the week. They will make their home in the Comper community, where the groom is known as one of the hustling and industrious young farmers of the community.

Miss Olive Teaff and Miss Nell Tracy, both teachers in Baird High School, were up last week end for a visit with home folks and friends.

The fellow that everybody knows to be a moral crook is not the person most damaging to society in any local community. Not half so much as the sneaking, quiet, unassuming, councted to be "Christian" who is leading a double life.

TO BUILD COLLEGE IN WEST TEXAS

Rev. Fred S. Rogers, pastor of the Merkel Grace Presbyterian Church, returned last week from a trip to Snyder, where he had gone as a member of a locating board appointed by his church to select a site for the establishing of a new Presbyterian church College.

Rev. Rogers reports that the board was enthusiastically received by the Synoder Chamber of Commerce and citizens, and were royally entertained as well as assured of Snyder's desire that the new school be established in that city. And Rev. Rogers spoke as if the chances were good for Snyder to get the proposed school.

AT THE METHODIST CHURCH SUNDAY

Sunday School at nine forty-five. Preaching at eleven o'clock by the pastor. Subject for the morning service, "The Bride of the Lamb" Subject for evening service, "Resisting Sin". To all of these services you have a cordial invitation. T. J. Rea, pastor.

We understand that Mrs. E. D. Coats, who has been in poor health for some time, this week underwent an operation at an Abilene Sanitarium, and is doing nicely according to reports. We trust that she will continue to improve until she has again regained her former good health.

We noticed all last week that Mr. Ira Huss, the popular and very efficient manager for the West Texas Utilities Company in this city, was strutting around about something in an unusual manner, and upon inquiry learned that it was all about the arrival on Thursday, January 24, of another big, fine baby boy. Congratulations.

OPENS NEW BUSINESS

In this issue of the Mail will be found the advertisement of Mr. and Mrs. W. L. Garrison, announcing the opening of a Confectionary and cold drink business on South Front Street. Mr. and Mrs. Garrison have lately moved back to Merkel from Louisiana, and Mrs. Garrison's many friends here will remember her before her marriage as Miss Emma May Mashburn.

Our good friend D. M. Miller, who resides just beyond the river, north of Noodle, in Jones county, was in the city one day recently and stated that he was just about done gathering his cotton crop which totaled even 40 bales, and fifteen of which Mr. Miller has gathered since Christmas, and which he says averaged him around \$200.00 a bale. Mr. Miller is a fine citizen, and while it is many miles to his home, we are glad to know that he is numbered among those of his community who do trading with the enterprising merchants of Merkel.

A California aviator was given a jail sentence for low flying. The jails, however, are inhabited by more victims of high flying than low flying.

A European visitor comments that America has taxis without limit. Also, it might be remarked, taxes in the same volume.

A California man with seven wives has been pronounced insane. Who can blame him?

LEAVE SUNDAY FOR EASTERN MARKET

Mr. and Mrs. T. G. Bragg, and Miss Willie Swann, all of the Bragg Dry Goods Company, expect to leave the city next Sunday for St. Louis, where they will select the large and complete stock of Spring Dry Goods and Millinery for this firm.

Taking into consideration the most excellent condition of the country just at this time, it is more than likely that the buyers of the above firm as well as all other dry goods firms of the city, will buy unusually large stocks of everything this spring, and which will make trading in spring wearables in this city easy and pleasing to the general public.

LOCAL BUSINESS WOMAN MARRIES

On last Sunday afternoon promptly at four o'clock, Rev. W. H. Albertson, pastor of the first Baptist Church of this city, in his usual pleasing and appropriate manner, pronounced the words that bound in holy wedlock, Mr. J. F. Hodo, and Mrs. C. L. Cash, with only a few intimate friends and relatives present.

The groom, we understand is an industrious and enterprising farmer, residing near the city, coming here last year from near Rotan, and is liked and held in high esteem by all who know him, while the bride has been a citizen of Merkel a number of years, and is well known and admired by a large circle of friends. For several years she has successfully conducted the Cash Tailor Shop, and will, we understand, continue the business as heretofore.

This paper joins the friends of both the contracting parties in wishing for them much happiness and prosperity throughout their future careers.

Mr. and Mrs. L. R. Thompson drove over to Abilene yesterday where Mr. Thompson attended the weekly meeting of the Lions Club.

H. M. Rose was down this week from Sweetwater, looking after his property interests here and incidentally shaking hands with his many friends.

Miss Lola Armstrong, teacher in McMurry College, was over Sunday to spend the day with home folks and friends.

Mr. A. C. Rose of the A. C. Rose Dry Goods Co., accompanied by Miss Evorie Clark, Milliner for the firm, returned on Wednesday from St. Louis, where they purchased a fine selection of spring dry goods and linery for this firm.

Our good friend Joe Winter citizen of the Shiloh community was in the city last Saturday and while here had us renew the subscription of his son Jennings at Meadow, Texas.

We are glad to see Dr. H. C. Floyd up and about again this week after several days illness.

Miss Lillian McRee, of Trent, was a visitor in this city Wednesday afternoon.

Miss Oma Ruth Prim, of Sweetwater, was here last week, a guest of Miss Renna Burns.

The papers report that Mr. Jack Dempsey has gone to Florida to rest, but fail to explain what he is resting from.

COMMITTEE TO STUDY FORESTRY PROBLEMS

Last May, the Texas Senate adopted a resolution introduced by Senators Fairchild and Witt, authorizing the governor to appoint a committee for the purpose of investigating the Texas forestry situation and recommending legislation essential to the development of a practical forestry policy. Recently, Governor Neff appointed a committee consisting of two Senators, two representatives and seven citizens from the state at large, as follows: Senator I. D. Fairchild, Lufkin, Senator E. E. Witt, Waco; Hon. G. B. Sanford, Carthage; W. G. Jones, Waco; R. W. Weir, Houston; Hon. Leonard Tillotson, Sealy; R. A. Gilliam, Dallas; F. H. Farwell, Orange; Mrs. Ben Boydston, Greenville; and Hon. W. L. Dean of Huntsville.

Two outstanding problems this committee will have to solve in order to work out a constructive forestry policy are those for which fire losses and the present methods of taxation are responsible. Forest fire prevention is pretty much a question of making the forestry appropriation large enough to enable the state to employ a sufficient number of patrolmen to guard our timber growth. The recent legislature took a step in this direction by increasing the

MAKING DRIVE FOR CEMETERY FUND

Some of the ladies connected with the Cemetery Association were busy this week making a drive among the business men and citizens for funds with which to keep the cemetery work going, and we are glad to learn that they were meeting with splendid success.

Any one wishing to contribute to this splendid work should see some member of the committee at once that they may have your help in keeping the work going this year.

Will Preach at Comper

Rev. W. H. Albertson requests the Mail to announce that on next Sunday afternoon at three he will preach at the Comper Baptist church, and cordially invites everyone to be present.

Messers Chas. H. Jones, Geo. McDonald and W. E. Lowe made a trip to the Plains last week. They say they were impressed with that country, but were more satisfied with Merkel.

Miss Willie Swann returned from Tulia, Texas Wednesday after visiting her sister there for several weeks. Her friends will be glad to welcome her return to Bragg Dry Goods, where she has been the efficient milliner for several years.

Mr. Max Mellinger returned first of the week from the Eastern Markets where he purchased for his store a large and complete stock of spring dry goods.

R. L. Bland was over one day recently from his home in Abilene looking after his property and business interests in and near Merkel, and incidentally shaking hands with his many friends.

It is of course only a coincidence that our statesmen of both political parties get intensely interesting in tax reduction only on the eve of a national election.

COURT APPOINTS JUDGE AND ATTY

At a recent meeting of the Honorable Commissioners Court of Taylor County, Judge Carlos D. Speck, for several years County Attorney, was appointed County Judge succeeding Judge Hill whose health caused his resignation. And at the same time appointed Attorney Frank E. Smith as County Attorney to fill out the unexpired term of Judge Speck.

Both Judge Speck and Mr. Smith are candidates for the offices to which they were appointed, and todate have no opponents. They are both competent and capable, and will no doubt make excellent officials.

NOTICE

Remember the Market next Saturday at Barrow Furniture Store. Get your Chickens, Cakes, and pies for your Sunday dinner. Adv. It.

Mr. G. F. Turner, one of the fine citizens of the Stith community, was in the city last Saturday, and while here made this office a most pleasant and appreciated visit. Mr. Turner, like most farmers of this locality, was feeling fine over the existing conditions for fine crops at this the beginning of the new year.

W. J. Sheppard was here a few hours last week enroute to St. Louis where he goes to buy spring merchandise for the Jones Dry Goods Company of Brownfield.

Judge N. D. Cobb and J. F. Richardson were in Anson first of the week on business.

appropriation for forestry work. Already the number of patrolmen engaged in fire prevention and suppression, working in cooperation with the Federal Government and land owners, has been increased from twenty-three to thirty-one. During 1921 eleven and one-half per cent of the forest lands under patrol were burned over. During 1922 the area was reduced to five and one-half per cent of the whole, and with the recent addition to the patrol force, it is hoped that during 1923 the burned acreage will be reduced to between 3 and 4 per cent. It is estimated that during the past five years, this patrol work has been responsible for renewing forest growth upon approximately 500,000 acres. To actually reforest such an area by hand-planted trees or hand-planted seed would cost in the neighborhood of \$5,000,000.

There is much land in the state unsuited for anything but the production of timber, but our present taxation policy makes it well nigh imperative that an attempt be made to put it in cultivation in order to pay taxes which fall due each year. One crop of corn or cotton pays one tax but one crop of timber pays 20 or 30 annual taxes, for it takes that long to produce a crop of marketable timber. Our tax makers must take this fact into consideration and fit the tax to the turnover of the crop. New Hampshire has tackled this problem and revised its tax laws so that the landowner will have the proper incentive to grow a crop of timber on land which is well adapted to the production of no other crop. Texas must also tax its forest lands in such a way that it will be practicable for a farmer to grow timber as a cash crop.—The Progressive Farmer.

GUARANTEED BANKING PROTECTION

The two essentials of real banking are

AMPLE RESOURCES
RESPONSIBLE MANAGEMENT

The Farmers State Bank also affords an additional degree of protection through its operation under the Depositors Guaranty Fund Law of this State.

Absolute safety is thus provided for all deposits.

Every modern banking facility is at the disposal of patrons.

New accounts are invited and will be welcomed.

Farmers State Bank

Merkel, Texas

COURT UPHOLDS PATENT SALE

U. S. Suit Against Chemical Foundation Dismissed by Judge Morris.

CONSPIRACY CHARGE FAILS

Conduct of Chemical Foundation Praised in Use of Former German Patents for Benefit of American People.

Wilmington, Del.—In a sixty-two page decision which swept away every one of the Government's major contentions as being without basis in fact or law, Federal Judge Hugh M. Morris dismissed its suit to set aside the sale of seized chemical and dye patents by the Alien Property Custodian to the Chemical Foundation, Inc.

The decision rebuked the Government for including in the bill of complaint a series of conspiracy charges unsupported by evidence at the trial and refuted by the defense as well as by documents filed by the Government.

In declining to compel the Foundation to restore the disputed patents, numbering some 4,700 and bought for \$271,000, from the Government, Judge Morris held there was no evidence bearing out allegation of a conspiracy by American manufacturers to effect a monopoly through the Foundation. The court ruled that there was no evidence of fraud or deceit practiced on President Wilson, Mr. Polk, Under Secretary of State, Attorney General Palmer and other high officials of that Administration.

Garvan's Course Upheld

The opinion praised Francis P. Garvan, president of the Foundation, and its trustees, as having met the most severe of tests in their conduct of the Foundation—"the test of actual trial." They were declared by the court to afford, through their high integrity and unquestioned patriotism, a thorough assurance of loyalty to their trust. "It has kept the faith," said the court of the Foundation's work.

Judge Morris found without merit the Government's contention that the criminal laws were violated in that Mr. Garvan, as Alien Property Custodian and thereby a public trustee, sold to himself as president of the Foundation the patents in question. He had acted by direction of President Wilson and his acts, supervised by the President under the latter's wide war powers granted by Congress, could not be brought to court. Congress had not delegated legislative powers to President Wilson, as maintained by the plaintiff, and the courts could not pass judgment on the wisdom or lack of wisdom of Presidential war acts.

Judge Morris recited that although Colonel Thomas R. Miller, present custodian, who had approved two of the sales involved, verified the complaint, in his testimony he admitted that he could not enumerate any of the facts alleged to have been withheld and suppressed from him.

"In view of this testimony and the obvious fact that the power to charge persons with fraud and conspiracy is a weapon with which serious remedial injury may be done to innocent persons if such charges are lightly made, it is difficult to understand why the specific charges to which the foregoing testimony relates were made," wrote the court. "Yet the remaining like charges were equally lacking in evidential support. In fact, at the argument, the plaintiff seemed no longer to press these charges against the persons alleged to be conspirators, but it sought to have the charges sustained as against the officers of the Government who formulated and carried out in the public interest the plan of sale. . . . While I know of no case where by implication of law the duty of clearing itself from imputed fraud rests upon the defendant, yet the defendant has met even this burden."

Holds Wilson Had Full Power

While the Trading With the Enemy Act at first merely authorized custodianship of German properties in this country, it was later amended, recalled the Court, to give power of sale under such conditions as the President, in the public interest, should determine upon. In effect, this made the President, as agent of the nation, possessed of powers as broad as though he were absolute owner of the seized properties. Under the provisions of the act, the President was empowered to make any conditions of sale he considered necessary in the circumstances.

The sales in dispute were not made by the Custodian in his capacity as a common-law trustee, but under the extraordinary powers devolving upon him as the President's representative, under the additional sections of the act. "Because a trustee with only the usual powers may not ordinarily sell trust property at private sale for less than its fair monetary value, it by no means follows that the Custodian, acting under supervision and direction of the President, may not do so," held the Court. "Obviously, the primary purpose of the act was the protection of the nation, not the benefit of the enemy. The trust was for the benefit of the nation—a public, not a private trust. The statute re-

quires the President to consider the public interest. Public interest is not a synonym for money."

In this relation Judge Morris quoted from President Coolidge's message to Congress on the Muscle Shoals problem, that "while the price is an important element, there is another consideration even more compelling. . . . If this main object (low-priced nitrates for farmers in peace and the Government in war) is accomplished, the amount of money received for the property is not a primary or major consideration."

Referring to German-owned property, the court said:

"Much of this property was not innocently held or held solely for trade and commerce. Information acquired by German-owned companies had been transmitted to Berlin, and there indexed and made available to German competitors and the German Government. The files of one company were filled not with business papers, but with pan-German literature. It was a distribution centre for propaganda in this country."

Upholds Confiscation of Patents

Judge Morris pointed out that when America entered the war she adhered to the international convention forbidding poison gas, "but it soon became apparent that America would be fighting on disastrously unequal terms unless she should make use of all the dread weapons being used against her by the foe. When Germany persisted in her attempts to destroy her opponents with poison gas in contravention of all international agreements, she made it manifest that America's future safety lay in America's chemical independence. The amendment to the act was passed in the darkest days of the war (allowing the sale of seized properties). It was thought Paris was about to fall and the Channel ports be taken." These were the circumstances, said the opinion, "which impelled Congress to grant the President the broad powers of almost absolute ownership. It was the intent of Congress to subordinate mere property rights to the welfare of the nation."

Of the value of the patents sold, Judge Morris held, in accordance with the testimony, that while Dr. Carl Holderman, a German, asserted the Haber patents were worth \$17,000,000 to the Germans, "the evidence is overwhelming that they were and are without substantial affirmative value to American citizens. Had these patents been sold to Americans at public rather than private sale and only the net proceeds paid to their former enemy owners these owners would have suffered an almost total loss in the value of their property."

Praises Work of Foundation

As to allegations that the sale was not to obtain a fair value, but to promote the interests of the chemical and dye industries and that the transaction was in legal effect granting a subsidy to private industry, the Court commented, "This challenge to the motives of the officers making the sale is supported, I think, neither by the facts nor the law. Mr. Polk determined the public interest would be best served by a wide use of the inventions covered by the patents. If the property was sold under terms and conditions that assured its being devoted to the public use it matters not what benefits or detriments may have flowed as incidents therefrom."

"The property is in the keeping of men who have in its management no selfish interest to serve and whose devotion to the public interest has been established," continued the opinion. "No better plan for devoting the property to public use has been suggested. The plan has stood the most severe of all tests—actual trial. The defendant has kept the faith. This it has done, not only by granting licenses in furtherance of the purposes for which it was chartered, but also at its great expense, by distribution of books and pamphlets showing the national necessity for practical development of chemical science in America. If perchance, those heretofore engaged in the industries have derived an incidental advantage from the plan, that incidental result cannot invalidate a transaction lawfully consummated in the public interest. The same charge would lie against the validity of every tariff act. . . . The sale was in effect to America and its citizens, not to those then engaged in chemical and allied industries."

Judge Morris ruled that if the executives entrusted by Congress with power of sale acted within the scope of that power "their acts are not subject to judicial nullification or review. Invasion by the courts to determine whether the public interest required the property be sold otherwise than under the statutory conditions prescribed and to set aside the sale should the judgment of the court be different from that of the President would be a judicial nullification not only of the President's act but also of the act of Congress conferring on the President the power to determine what the public interests required. What the public interest requires depends upon the conditions existing in the nation. Courts do not understand the 'state of the Union' and as, I apprehend, are not equipped to ascertain it. . . . The statement of the reasons actuating the President does not make his act any the less an act of discretion. It is conceded the President cannot be brought into court to substantiate his reasons. The statute does not require him to disclose to the purchaser the evidence upon which his reasons were based. The statute does not limit the Executive in his assignment of reasons to such as may be supported by legal evidence or by facts available to the public."

We wish to especially call the attention of the public to the following

CONDENSED STATEMENT of The Old Reliable THE FARMERS & MERCHANTS National Bank

Merkel, Texas

Close of business December 31, 1923

RESOURCES

Loans, Time and Demand	\$367,992.62
Loans, Cotton	10,775.9
U. S. Securities	188,200.00
Other Bonds & War. (School)	15,827.35
Stock in Fed. Reserve Bank	1,950.00
Stock in Fed. Int. Bkg. Co.	900.00
Furniture and Fixtures	3,850.00
Other Real Estate	3,000.00
Five per cent Red. Fund	312.50
Overdrafts	1,743.05
Cash & Sight Ex.	235,466.97

Total \$830,018.42

LIABILITIES

Capital Stock	\$50,000.00
Surplus Fund	15,000.00
Undivided Profits	6,914.55
Circulation Acct.	6,250.00
BILLS PAYABLE	NONE
REDISCOUNTS	NONE
BORROWED MONEY	NONE
DEPOSITS	751,853.87

Total \$830,018.42

J. T. WARREN, Pres. L. R. THOMPSON, Cash.

DIRECTORS

J. T. Warren, Geo. F. West, L. R. Thompson,
Sam Butman Sr. Henry James

Never Missed a Dividend Never Assessed a Shareholder

Did you get one of our 1924 Art
Calendars? We have a few left.

FRANK E. SMITH APPOINTED COUNTY ATTORNEY

To the voters of Merkel and Taylor County, it has been my good fortune to know Mr. Smith all his life. He was born in Taylor County, grew to manhood in Merkel, graduated in her high school, received his A.B. degree at Southwestern University and the degree of L.L.B. at the University of Texas. At that time duty called him in the service of his country. Mr. Smith did not debate his going, but at once entered military service and served during the world war. After which he returned to the University of Texas and completed his law course. Mr. Smith's life of achievements was not an easy one. While others often sought pleasure and ease, Frank burned the midnight oil. As a boy he could be depended on. Mr. Smith is a man of ambitions, loyalty and integrity. Ambitions to be a man worth something to himself and the world. Loyalty to teacher, church and country, always adhering to those high ideals of manhood in which he was trained. Mr. Smith is a candidate for County Attorney of Taylor County and we believe voters will make no mistake in the nomination and election of Frank E. Smith to serve the people. Mrs. H. C. Williams.

If you want a used Ford at a bargain, see us at once. Merkel Motor Company. It

A CARD OF THANKS

We take this method of extending our sincere thanks and appreciation to each and every one who aided and showed kindness in any way during the illness and death of our darling baby and especially do we thank Nurse Barnett and Dr. Armstrong in their untiring efforts to save the little life. May the Lord bless everyone of you, in our prayer. Mr. and Mrs. W. T. McAninch and family.

LITTLE MISS EMMA GENE McANINCH PASSES AWAY

After a brief illness, little Emma Gene, daughter of Mr. and Mrs. W. T. McAninch, residing a few miles northwest, passed away at the family home on last Saturday, January 26th, and was tenderly laid to rest on Sunday morning in Rose Hill Cemetery, Rev. Russell Pike conducting the funeral services, which were attended by a large number of friends and neighbors.

The little deceased was born April 14, 1923, and was therefore only a little over nine months old, and while it was no doubt hard for the fond parents and other loved ones to give up one so pure and precious, they can rest assured that she will not have to undergo the cares and troubles encountered in this world, but will abide forever in that home where sin and sorrow are never known.

This paper extends deepest sympathy to the bereaved.

Presbyterian Missionary Society

The Presbyterian Missionary Society will meet at the home of Mrs. G. F. West on February 5, at three o'clock.

Program

The appeal of the children, by Mrs. Rogers.
Our Budget by Mrs. Chas. Jones
Where Tithing prevails, by Mrs. Boaz.
A book that is a prayer bell, by Mrs. G. F. West.
10 Facts we should know.
Closing prayer.
Short business session.

Mrs. Amy Sears was in Sweetwater on business Tuesday.

We are very glad to have Mrs. L. E. Adrian back home with us again. Mrs. Adrian and her daughters, Lucille and Margie, returned today from Arizona, where Mrs. Adrian has been for several months under special medical treatment.

Announcements

For District Clerk:
J. K. FULLER,
MRS. LAURA C. MITCHELL
For County Judge:
CARLOS D. SPECK,
For County Treasurer:
AUSTIN FITTS
County Attorney
FRANK E. SMITH
For Tax Assessor:
J. T. HOWARD
JOE T. PERRY
For County Clerk:
W. E. BEASLEY
For County School Supt.
M. A. WILLIAMS
(Re-election)
For Commissioner:
H. R. HICKS
T. R. LASSITER
CHARLES P. STEVENS
PHILLIP A. DILTZ
For Public Weigher:
C. L. TUCKER
(Re-election)

Mr. H. Fletcher, of Aspermont was here last week the guest of his friend T. A. Beidleman.

METHODIST DAY AT NOODLE SUNDAY

Sunday morning at eleven o'clock, immediately following the Sunday School hour I shall talk from the subject of "What care I for the World's Uplift" I should like to see you in this service. If we have not met or become acquainted heretofore, then let us meet in the church of God Sunday at eleven. Man cannot live by bread alone, but by the very word of God. Come out. We will miss you if you are not present. M. R. Pike.

Miss Levy Tittle and mother recently purchased the dwelling of Mr. Lutie Sanders, and moved into same Thursday.

Len Sublett

Water well Driller,
all work guaranteed
first-class.

Merkel, Texas

Merkel Confectionery and Sandwich Shop

Will Be Opened for Business

THURSDAY, JANUARY 24

With a nice line of Sandwiches, Pie,
Cake, Milk and Coffee.

Also Fruits, Candies, Cigars, Tobacco
and Bottled Cold Drinks.

Your Trade Will Be Appreciated.

F. H. LATHAM, Manager.

HONOR ROLL OF MERKEL PUBLIC SCHOOLS

The following pupils of the Merkel Public Schools have been neither tardy nor absent, have not averaged less than 75 on any subject, have made at least 90 per cent in department, and have made a general average of 90 percent or more for the grade period ending January 18th. The above have had their names placed upon the Honor Roll for the period.

First Grade (Mrs. Johnson)
Jack Dawson West, 90.

First Grade (Miss Pogue):
Louise Rose 94, Loverne Holden 93, Valeria Parks 93, Ira Marshall 93, Howard Stanley 93, Hodge Anthony 93, Thomas Jones 93, James McClure 92, Jim Chaney 92, Allen Edwards 91.

Second Grade (Miss Harrison)
Billie Lloyd Smith 97, Imogene Middleton 93, Joyce Wheeler 91, Jack Patterson 90.

2nd. Grade (Miss Pogue):
Opal Huskey 93, Duncan Briggs 92, Myrtle Dyess 91, Burnard Carter 91, Myer Mellinger 91, Nell Hughes 91, Ruth Davis 90.

3rd. Grade (Miss Coats):

PROFESSIONAL

DR. W. R. MCLEOD
Veterinary Surgeon

TRENT, TEXAS

All Calls Answered Promptly
Night and Day.

Residence Phone 53

THOS. C. WILSON

The Jeweler

Watches, Clocks and Jewelry
Repaired

All Work Guaranteed

Located at Merkel Drug Co.

DR. R. I. GRIMES

Physician and Surgeon

Hours 10 to 12 a.m. 2 to 5 p.m.
Phones 105-163 Res. 165

DR. S. W. JOHNSON,

Surgeon Dentist

Office over Farmers State Bank
Office Phone 306

G. W. JOHNSON

Insurance—Notary Public

Over Woodroof—Bragg's Store.
Merkel — Texas

W. W. WHEELER

Real Estate, Fire, Accident and
Tornado Insurance Agent.
Notary Public.

Office over Crown Hardware Co.
Merkel — Texas

Edna Mae Marshall 91, Loa Mae Tittle 91, Isadore Mellinger 91, Alvin Skurloch 91, Roy Robbinson 90, Silas Stephens 90.

3rd. Grade (Miss Martin):
Ida Mae Derstine 93, Mary Elizabeth Grimes 93, Nell Durham 92, Willie Evelyn Boaz 92, Mary Catherine Cummings 90, Ward Berryman 90, Burrell Chaney 90.

4th. Grade (Miss Scott):
Mary Ligon 94, Louis Booth 94, Hazel Highsmith 94, Maggie Mae Dickey 93, Fred A. Baker 93, Mattilou Largent 92, Velma Lee Holden 91, Fannie V. Jones 91, Eris Ash 90, Beth Hamm 90.

4th. Grade (Miss Joiner):
Elvis Richardson 95, Leo Tucker 95, Mabel Pilcher 93, Vera Richie 93, Lynn McSpadden 92, Kathleen Mashburn 92, Ola Smith 92, Himalaya Swafford 92, Benjamin Sheppard 91, Ruby Slater 91, Clyde Wilkins 91, Tom Simpson 90.

5th. Grade (Miss Ellis):
Frances Frederickson 95, Tracy Campbell 94, Missie Dye 92, Mildred Bird 91, Fred Guitar 91, Frank Carter 91, Opal Foster 90.

5th. Grade (Miss Compere):
Florence Ligon 94, Nadine Tippet 94, Edith Smith 94, Marcela Pickley 93, Ralph Miller 92, Leora Parks 92.

6th. Grade (Miss Duke):
Addie Fae Patterson 92, Norma Shannon 92, Lester Patterson 90
6th. Grade (Miss Conoway):
Mary Comegys 95, Imagene Agnew 95, R. E. Cole 94, Raymond Earthman 94, Irene Compton 94, Frances Collins 94, Lois Leslie 91, Marza Chaney 90.

7th. Grade (Mrs. Jackson):
Sterling Sheppard 96, Vera Matlock 95, Elizabeth Harkrider 94, Agnes Sanders 93, Roy Propst 93, Burnis Tucker 93, Mildred Hamm 92, Ella Murlin Weed 90.

7th. Grade (Mrs. Sublett):
Gladys Deutschman 97, John D Coats 96, Berdelle Adcock 94, Iris Garrett 94, Mary Cole 92, Gladys Acuff 91, Ruby Fae Golliday 90, Monetta Adcock 90, Paul Causseaux 90.

8th. Grade:
Orpah Patterson 95, Marie Pinckley 95, Hazel Coats 95, Tommie Durham 94, Intha Bird 92, Clyde Mayfield 92, Joe Ben Ashby 92, Dorothy Higgins 92, Vna Hines McSpadden 91, Joe Cypert 91, Inice Brown 91, Aileen Childress 91, Mary Hughes 91, Nina Belle Russell 90.

9th. Grade: Eva Mae Johnson 95, Lila Bird 95, Mary Derstine 93, Hazel Bell 93, Juanita Beene 93, Ona Tatum 92, Ruth Jenkins 92, Emma Toombs 91, Flossie Campbell 90, Edith Baker 90.

10th. Grade: Lucille Guitar 95, Effie Grayson 95, Pauline Pinckley 94, Nola Provine 93, Doris Durham 93, Mary Butman 93, Ona Faye Rose 92, Stella Wilson 92, James Harris 92, Evelyn Curb 91, Ray Garrett 91, Lois Higgins 90, Clyde Matthews 90, James Swann 90.

11th. Grade (Seniors):
Johnny Sears 96, Merrill Col-

Bragg Dry Goods Company

Something New Every Day

Four Cases New Spring Gingham, New White Goods of every description, Linenweaves, Ratines, Voiles, Crepes and Suitings, all the wanted materials to make

Early Spring Sewing Complete

Up-Stairs you'll find pretty fresh Gingham Dresses for the school girl--there are Taffetas and Crepes, too, with other shipments expected daily.

Our first shipment of Spring Suits and Coats are in--also some pretty Hats.

COME IN OFTEN WE APPRECIATE SHOWING YOU.

Bragg Dry Goods Company

—THE PLACE MOST PEOPLE TRADE—

lins 94, Imogene Hayes 94, Gracie Lee Cranston 93, Weston West 93, Boog Sears 92, Maurine Tipton 92, Fairy Orr 91, Harry McCandless 90.

There are one hundred and forty-four names in the above list. For the enrollment of the Merkel Public Schools this is a large percentage to reach such a high standard. It takes hard work and regular attendance to meet the requirements. Without these there can be no success.

Very truly,
Roger A Burgess, Supt.

1921 Ford Sedan, \$175.00, at
Merkel Motor Co. 1t

PRESBYTERIANS HAVE A CHURCH NIGHT

Last Wednesday night the Grace Presbyterian church held the first Church night of the new year at seven p.m. The crowds began to gather, and by 7:30 the basement was well filled with a merry crowd.

The program consisted of readings by Miss Mamie Ellis, and Clesby Patterson. The girls Chorus gave two numbers. The pastor welcomed the new members received during the past year. And Mr. L. L. Murray one of the new members responded. Mr. W. M. Elliott told of our progress during the past year, while Mr. H. C. West gave the out look for 1924.

At the close of the program a social period was observed, and when supper was announced, one hundred and thirty-five gathered about the well filled tables. The first 'Church night' brought forth many comments of pleasure and the whole church looks forward to the last Wednesday night of each month when church night will be observed.

Dr. N. J. Smith was over last week from his home in Hamlin, having been called here in consultation with other local physicians.

Intermediate League Program

Subject "The Christian use of Money."
Leader, Stella Wilson.
Song service.

Scripture lesson (Luke 16:12 and 13) by Leader.
Money, Marza Chaney.
Prayer.

Making Money by Orpha Patterson.
The use of Money, by Gladys Milliken.

Wasting Money, by Effie Chaney. Announcements.
Saving money, by Anna Lou Russell.

Giving, by Lois Tucker.
League Benediction.

FERRASAL RELIEVES MAN LOSEING POSITION

"About three weeks ago I was nearly down with indigestion and almost unable to hold my position. Have been bothered with indigestion, gas, etc., for years, started taking FERRASAL and began to improve from the very first dose. And now I haven't felt better in several years, and gained seven pounds in the last two weeks."

A. Dee Phelps.
517 Liberty St. Dallas, Texas.

Excess acid causes indigestion. FERRASAL neutralizes this acid at the source and aids nature in passing it out of the system. If neglected, excess acids often result in ulcers, cancer, chronic bowel disorders, catarrh, constipation, kidney trouble and rheumatism. Take FERRASAL regularly night and morning for a month. It will improve your health or your druggist will refund your money. 50c per box.



50c per box at Merkel Drug Co.

SANDBURR NEWS

Every one is so busy farming they can hardly find time to furnish us with news for the Mail; however, a few more pretty days will find most of the farmers of this community up with their work.

Our school is full of pep and every since we have our new football and basket balls. Thanks to the pie supper.

Miss Sarah Lucy Welsh entertained the young folks last Thursday night. The guests reported an enjoyable evening.

Miss Ruth Wells spent the week end with her parents at her home near Salt Branch.

A number of Sandburr people attended the box supper at Stith and Hodges last Friday night.

We regret to learn that Mr. T. N. Kelso and family are going to leave for the coast this week where they will remain indefinitely.

Mr. and Mrs. Wil Mashburn are the proud parents of a fine baby.

Read the Classified Column.

W. O. W. NOTICE

Woodmen members, be present at our next regular meeting February 8th. You may miss something if you don't come. Watch next weeks paper.
W. M. Elliott, C. C.
T. F. Lasater, Clerk.

1921 Ford Truck with body—
\$275.00. Merkel Motor Co. 1t

Notice to the Ku Klux Members

Announcement is made that at the regular meeting tonight Friday, February 1st, there will be present a speaker of national standing, who will address the membership. All members urged to be present. By order of the local Cyclops. 1tp

Read the Classified Column.

IF YOU HAVE

Malaria, Piles, Sick Headache, Costive Bowels, Dumb Ague, Sour Stomach, and Belching, your food does not assimilate, you have no appetite,

Tutt's Pills

will remedy these troubles

Read the Classified Column.

NOTICE!

FEED! FEED! FEED!

Owing to the fact that we need more room we are closing out our

FEED AT COST

Come in early while you can buy feed cheap.

Hams Friday-Saturday
Per Pound **24c**

Special Prices on other things Saturday.

WE DELIVER PHONE 25

J. N. Carson Grocery Co.

The Post Office is across the Street from Us.

SERVICE FIRST SERVICE LAST

THE SAME GOOD SERVICE TO ALL.

We have that special Ford Oil which reduces the vibration in your Ford car when

Starting, Stopping or Backing

It also reduces carbon formation and oil consumption. We drain your crank case free. Each time you pass the Magnolia Filling Station be sure to stop and let us test your tires. We have plenty of that real Magnolia Gasoline. A good line of Tires Tubes and Accessories.

Your business will be appreciated.

Magnolia Filling Station

Stanley B. King. Trent, Texas

The Merkel Mail

Published Every Friday Morning by
THE MERKEL MAIL PRINTING COMPANY, INC.
THOMAS DURHAM, Editor and Manager

SUBSCRIPTION \$1.50 PER YEAR
TELEPHONE No. 61

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Texas as second class mail matter.

**ALL ADVERTISEMENTS MUST
BE IN THIS OFFICE BY SIX
O'CLOCK P. M. WEDNESDAY
FOR INSERTION IN THAT
WEEK'S ISSUE OF THE MAIL**

The conduct of men some-
times leads one to wonder, and
really doubt that there are any
such person any more as what
you might term "true friend".

No there is nothing wrong
with the Christian Religion.
The trouble is only brought
about through the false and
double life of those professing
the faith.

Of all the mean, low down,
hateful human beings who tread
the soil of this world, the tatt-
ler and slanderer has them all
backed in on the siding for a
half mile.

It is strange how some men
will vote against every issue and
move that has for its purpose
the upbuilding of Merkel and
then move away to a larger
town where they pay even a
larger tax for the upkeep of the
same enterprises and conveni-
ences.

It's a great fad to "put one
by" as often as you may desire,
but often times those engaged
in the art, just think they are
"putting one by", for in most
every case there is some one
"next". Hence, as time goes on
the crash comes, and then the
wailing and nashing of teeth.

Election year did you say?
Well yes, and it is going to be
a red hot one too. And the fel-
low who fails to provide himself
with a poll tax receipt can only
stand by and amuse himself
while the battle rages. And then
after the fight is over he is
more than likely to be counted
among those who will stand a-
round and cuss the government
and the way those in authority
run it.

We admire such men as the
Hon. William Jennings Bryan.
And why shouldn't men admire
him, for there are but few men
in the public life today with as
clean and righteous past as is
recorded to the credit of this
great and good man.

But few towns in all west
Texas have a larger and better
trade territory than Merkel, and
there is no reason why the great
er part of this trade should not
come to Merkel. Surely the busi-
ness men can, and we believe
they do, sell their wares just as
cheaply as they can be purchas-

ed in any other town. But it is
up to the business interest of
the city to convince the trading
public that they can and are do-
ing this.

We are proud of the splendid
circulation the Merkel Mail now
has. And which without doubt
is the largest the paper likely
ever before enjoyed. And we
can unhesitatingly boast by far
the largest circulation of any
and all publications in and about
Merkel trade territory. Even in
the splendid little city of Trent
and over the routes out of that
city, the Merkel Mail almost
doubles that of any other publi-
cation. Mr. Business Man, an
advertisement costing \$10.00 will
reach more people and cost less
than any matter you can possi-
bly mail to one thousand homes
in this section. Yes, your adver-
tisement placed in this paper
would likely be read by two
thousand people.

At the beginning of the cot-
ton season last fall this paper
was among those predicting
that Merkel would receive 15-
000 bales for the season, and
some "sneered" at the idea. To-
date there has already been
weighed at the two cotton yards
more than 16,000 bales, and a
few yet to come.

**FRED DEUTSCHMAN
GARAGE**

Where you get personal ser-
vice. All work guaranteed. I
will over haul your Ford for
\$15 or grind valves for \$2.50.
My prices are right. I am now
ready to be there all the next
year. Come over and get that
car put up right. No job too
large or small. Will carry a nice
line of accessories. Get your oil
and gas from me. Phone me and
I will come after your car and
deliver it to you. Fred Deutsch-
man Garage, one mile east of
Horn School House. tf

FOR SALE—Fine business lots
close in. Call at the Merkel Mail
office. tf

**FIRST CLASS LAUNDRY
SERVICE**

If you want first class Lau-
ndry service we do it. Any and
all kinds of it. Cleaning and
pressing, dyeing at reasonable
prices. Semi-Finish, or family
washing everything included
except Silk goods, at 10 lb. min-
imum, 10 cents per pound.
Phone 218 or leave at Petty's
or West's or City Barber
Shop. tf

Mrs. R. L. Grimes and family
spent Sunday in Winters.

Have your clothes made to
measure by the Cash Tailor
Shop, and get full value for the
money you spend. It makes no
difference what price you select,
you get in return an all-wool
fabric of a quality exceeding any
bought elsewhere at a similar
cost. 1t5

DEFENDS THE NAME FATHER

Nicknames Such as "Old Man", "Pa-
ter", "Dad" and "Daddy" Do
Not Express Affection.

What is in a name? Why, every-
thing, of course. Get a bad name and
you will find it out. Call a man a jail-
bird and he is doomed. A great deal
of time is consumed by parents in
finding a name for a new baby which
comes into a home. Much thought is
given to the selection of a baby's name,
because he is so precious and sweet,
and because he will carry it through
life. The baby has nothing to say as
to the choice. It is, therefore, all the
more important that a name be given
him which he will be pleased with
when he becomes a man. Unfortu-
nately, few boys and girls are entirely
pleased with their names, and in many
cases they seek to change them.

There is another question which
arises later on, and that is the ques-
tion as to what a boy will call his fa-
ther. A variety of designations have
been assigned to the paternal head of
the household. By some he has been
called "the governor." This is an offi-
cial term and smacks of rulership. It
can scarcely be called a term of disre-
spect, but the objection to it is that it
lacks affection.

"Pater" is another designation for
father. It sounds classical, for it is
the Latin name for father. It, how-
ever, seems cold and formal. Occa-
sionally we hear a boy speaking of
"the old man." This is, of course, the
smart Alec who considers he is acting
cleverly. There is a swagger about an
attitude of this kind which is not ad-
mirable. Here is another lad who calls
his father "dad." He means to be re-
spectful and even affectionate, but this
name is not dignified, to say the least
of it. A good father deserves a better
designation than that of "dad." "Dad-
die" is the term many girls employ,
and it is much more tender and affec-
tionate. But, what better name can
we find in our Anglo-Saxon vocabulary
to call our father than "Father?"

MILLIONS OF BOOKS PRINTED

On an Average of 200,000 Volumes
Are Published Each Year
Throughout the World.

Have you ever wondered how many
books there are in existence? On the
average 200,000 volumes are published
each year throughout the world, and
as 8,500,000 appeared last century,
one can obtain a fairly good idea of
the size of the world's bookshop.

Adding together the number of vol-
umes published in each country since
printing was invented, the astonishing
total of 60,000,000 is reached. The
amount of energy, time, paper and
printers' ink which have gone to pro-
duce all these books is absolutely in-
calculable.

The three largest libraries in the
world are the British Museum library,
in London, which has 4,000,000 vol-
umes; the Bibliotheque Nationale, in
Paris, which has 3,000,000, and the Li-
brary of Congress, in Washington, with
half a million less. Thus, between
them alone, these three great institu-
tions possess 9,500,000 books of all
kinds.

She Skipped Trains.

In this fast-moving world, transpor-
tation takes new forms ever night.
The fair century of steam railroading
in the United States has not yet
passed. Young men remember the first
motor car. We are just beginning to
fly. There arrived in New York from
Pennsylvania not long ago an elderly
woman. Her home was on a farm near
a city in the hard coal region. Her
trip to New York was by automobile,
and what makes it unusual was that
she had never ridden in a steam train.
She had skipped a generation of trans-
portation, so quickly do things come.
There are hundreds of small com-
munities in the country which made
the jump straight from oil lamps to
electric lights without ever seeing gas.
They had their water-made lights long
before the cities, using coal for gas.
They, too, skipped a generation.

Rainbow Trout Eat Mice.

A new fish story has come out of
Alaska, where it has been discovered
that large rainbow trout weighing
from two to seven pounds eat mice in
July, August, and the first half of
September. The trout do not go
prowl over the fields cattle, but
lie among the cutbanks of rivers and
lakes until mice come running along,
then jump at them, and gulp down the
delicacy.

While cleaning large fish for a camp
of workers along the Alaskan rail-
road, kitchen helpers discovered mice
and rats in various stages of diges-
tion in the stomachs of many. Old
woodsmen have long known of the
trout's peculiar summer appetite.

A New Difficulty.

"I understand Crimson Gulch is go-
ing to have a baseball team."
"We tried it," said Cactus Joe, "but
we couldn't get enough players. Most
of the boys is naturally so scrappy
they wanted to be umpire or nothin'."

Large Investment.

"My face is my fortune!" quoted the
deliberate charmer.
"I can appreciate the fact," an-
swered Miss Cayenne. "These beauty
treatments are terribly expensive."

Location.

"Where is Ferd spending his vaca-
tion?"
"From what he writes he seems to
have landed in the Black Hole of Cal-

COZY THEATRE

Matinee Saturday--2 to 5:30

Friday
BUCK JONES
In
"PARDON MY NERVE"
Also—
CHRISTI COMEDY
And—
Travelogue

Saturday
TOM MIX
in
"TRAILING"
Also—
Fox Sunshine Comedy
And—
SPORT REVIEW

Monday and Tuesday "THE BIRTH OF A NATION"
February 4 and 5

YOUR LAST OPPORTUNITY TO SEE
THE GREATEST PICTURE OF ALL-TIME
House open at 7 o'clock. Feature begins at 8 sharp
Admission and War Tax 20, 40, 60c.

MT. PLEASANE DOTS

The farmers of this commu-
nity have begun breakkiking their
land.

Mr. T. J. Humphries and fam-
ily spent Sunday with their son
Craig.

Marion Logan and wife who
recently moved from this com-
munity were visiting friends
here Sunday.

Misses Middleton and Bickley
spent the week-end with their
parents at Merkel.

Mrs. Street and little daugh-
ter were the guests of Mrs. Tom
Hogan Saturday.

Mr. Roy Duebos of Tuscon,
Arizona, is visiting his Aunt,
Mrs. T. J. Humphrey of this
community.

Mr. W. H. Brookerson and
family spent Sunday with D. J.
Anderson and family.

Those who were on the honor
roll for the past month in Miss
Bickley's roomwere: Tom Hogan
Clifford Owens, Mary Click and
Creona Davis. Miss Middleton's
room: Annie Bess Darden.

C. R. Horton who has lately
moved his family to Abilene,
was in the city last Saturday
winding up some business mat-
ters, and incidentally shaking
hands with friends.

Corn, Corn Chops, Oats, Hay,
Hulls, Meal and a full line of
Chicken Feed. Plenty of Coal,
with two cars in transit, one
McAlister and one Gordon lump.
J. M. Garrett. it

Junior B.Y.P.U.

Subject: A Queen visits King
Solomon.

Introduction by William Shep-
ard. Solomon's Extravagances
by Iris Garrett. Solomon's Wis-
dom by J. D. Ashby. A Queen
decides to visit Solomon, by
Clara Louise Miller. A caravan
comes to Jerusalem, by D. O.
Huddleston. The Queen of Sheba
in King Solomon's Palace, by
John Frazier.

See our line of used cars. The
prices will suit you. Merkel Mo-
tor Company. It

FEER FEED

To those in need or who ex-
pect to need feed, we would urge
you to call on us for your feed
now, as we bought our large and
complete stock of feed early,
and you will find it cheaper
than it will be any time soon.

We have plenty of Corn, corn
chops, Oats, Bran, Hulls, Meal
and Cake. Also expect a car of
Hay soon. Gazzaway & Pol-
ly. 1t2pd

Notice to The Public

We have opened next door to
the McFarland Garage a nice
up-to-date line of Confections,
Candies, Cold Drinks, Cigars,
and Tobaccos. And Hamburgers
hot and fine. Mr. and Mrs. W.
L. Garrison. Itp

Mr. A. R. Jones, of El Paso,
was here this week the guest of
his sister, Mrs. J. W. Teaff.

Miss Inice Brown has been
sick this week with La Grippe.

A correspondence course claims
to teach "everything a moving
picture star needs to know."
Including, we assume, a course
in marksmanship.

Advertise

IF YOU
Want a Cook
Want a Clerk
Want a Partner
Want a Situation
Want a Servant Girl
Want to Sell a Piano
Want to Sell a Carriage
Want to Sell Town Property
Want to Sell Your Groceries
Want to Sell Your Hardware
Want Customers for Anything
Advertise Weekly in This Paper.
Advertising is the Way to Success
Advertising Brings Customers
Advertising Keeps Customers
Advertising Insures Success
Advertising Shows Energy
Advertising Shows Pluck
Advertising is "Biz"
Advertise or Bust
Advertise Long
Advertise Well
ADVERTISE
At Once

In This Paper


**REAL ESTATE, FARM LOANS
FIRE INSURANCE**

There is just one day when it is wise
to insure. Yesterday is gone. Tomorrow
may be too late. Today, the day! Before
you may suffer a loss by fire, or Theft, is
the one wise day to cover yourself fully
with insurance.

Today we can protect you from to-
morrow's possible loss. Today is the only
day you can be sure you are in time. Call
on us today—be insured in time.

W. O. BONEY
MERKEL, TEXAS

Consult your Insurance Agent as you would your Lawyer.



**Forecasting A Tremendous
Spring Demand**

739,626

more Ford cars and trucks were pro-
duced last year than the previous
year, an increase of over 50 per cent.

In spite of this tremendous increase in production, it was
impossible to meet delivery requirements during the spring
and summer months when orders for 350,000 Ford Cars
and Trucks could not be filled.

This year winter buying for immediate delivery has been
more active than ever before—and in addition 200,000
orders have already been booked through the Ford Weekly
Purchase Plan for spring delivery.

These facts clearly indicate that the demand during this
spring and summer will be far greater than ever, and that
orders should be placed immediately with Ford Dealers as
a means of protection against delay in securing your Ford
Car or Truck or Fordson Tractor.

Ford Motor Company
Detroit, Michigan

A small deposit down, with easy payments of
the balance arranged, or your enrollment under
the Ford Weekly Purchase Plan, will put your
order on the preferred list for spring delivery.

**See the Nearest Authorized
Ford Dealer**

BIG
Wall Paper
....SALE....

331-3 Per Cent Discount on Papers 331-3

In order to make room for our spring shipment of Wall Paper we are offering one-third off on all 18-inch double roll paper---any pattern in the house. Come early and make your selection.

Last week we advertised 25 rooms of paper for one-half price. We have only three rooms left, better hurry if you want them.

A FULL LINE OF PAINTS AND OILS

Sherwin Williams Paint goes further, lasts longer, looks better and cost no more than the ordinary paint.

See us for your Paint bill.

Barrow Furniture Co.

When you order a suit from us, you are assured of it being strictly made to your personal requirements. We sell made to measure only. This means that from your own choice of model and fabric, your suit is specially designed and cut and tailored carefully to comply with your own measurements and physical characteristics. So come in and look over our samples. The best to be had for the money. Cash Tailor Shop. 1t5

Mrs. R. I. Grimes and son, Robert, Jr., spent the day Tuesday with friends in Abilene.

Mrs. J. B. Ferrier who has been quite ill for some time is much better.

Mr. and Mrs. H. A. Sanders were in Abilene Wednesday on business.

W. W. Campbell spent Wednesday in Abilene on business.

Fords, Fords, Fords, new ones and used ones—we have them now, Merkel Motor Co. It

Pete Hancock is up and about again this week after a two weeks illness with the "flu."

J. Hendrix from Coahoma was visiting home folks last week.

Roscoe Sharp has accepted the position as bookkeeper at the Magnolia Filling Station.

FOR SALE—Well improved Farm located six miles north of Merkel. See or write, Dan Matthews, Box 583. tf

HELP WANTED—We will put you in business and show you how to become successful. You need little capital and no experience. Opportunity open to any one with good character, who has initiative and ambition. Full particulars free. Write E. B. Barnes. 1t4pd

Classified ads get the result.

Pain In Back & Sides

"FOR A LONG TIME," says Mrs. Dora Payne, of Huntington, Tenn. "I felt listless, tired and worn-out. I did not feel like doing my work, visiting or anything."

"I suffered much pain in my back and sides. My limbs hurt, my knees would tremble without apparent cause and I would have to sit down."

"I was very nervous. . . . I would have a tired, dull headache."

"I had read so much about Cardui I asked my husband

to get it for me. The very first bottle seemed to help me. After the second . . . I was better than I had been in months. I certainly can praise Cardui."

"I have taken three bottles. Now I hardly wait when the sun shines, to garden. I am feeling fine."

Similar results to those described above have been reported by thousands of other women. Cardui's 40 years of success should encourage you to give it a thorough trial for the relief of any common female ailments. For sale everywhere.

CARDUI
The Woman's Tonic

From S. F. HORN
1606 Cedar Lane, Nashville

Mr. Coolidge says that a party platform should be short and concise. But wouldn't such a platform be open to the criticism that the voters would be able to understand it?

Treasury experts have compiled an explanation of the Mellon tax plan which occupies two newspaper pages, but it's easier to understand the plan than the explanation.

One of the new Congressmen resented an editorial reference to the law of compensation, thinking it was an illusion to the proposed bonus law.

Housewives with their servant problems will sympathize with Greece in the trouble she has been having in recent years in getting a satisfactory king.

W. O. W. NOTICE

Woodmen members, be present at our next regular meeting February 8th. You may miss something if you don't come. Watch next weeks paper. W. M. Elliott, C. C. T. F. Lasater, Clerk.



Coughs
that embarrass you

can be quickly checked by Dr. King's New Discovery. Gently, harmlessly it stimulates the mucous membranes to throw off clogging secretions. The coughing paroxysms are controlled and the irritation that is causing the cough promptly clears away.

DR. KING'S NEW DISCOVERY

OUR CLASSIFIED COLUMN

Our readers and the public in general are fast forming the habit of reading our Classified Column.

Recently a Diamond Ring was found in Merkel by a man from Abilene, and because of a small advertisement placed in the Classified Column of the Merkel Mail, the ring was returned to the rightful owner.

When You Want Something Use Our Classified Column and Watch Result.

WE HAVE THE CIRCULATION

THE MERKEL MAIL



Children's coughs

often become dangerous when neglected. Give Dr. Bell's Pine-Tar Honey at once. It contains just the medicines your doctor prescribes to break up a cough, combined with the good old-time remedy—pine-tar honey. It loosens hard-packed phlegm, stops coughing and reduces inflammation. Children love the taste.

All druggists. Be sure to get the genuine.

DR. BELL'S Pine-Tar Honey

Methodist S. S. Notes

The Methodist Sunday School is still going forward.

We are having new members each Sunday. Will say to those who are not attending regularly, that we miss you each Sunday you are absent, and welcome your return. Next Sunday is our regular missionary day, so let us bring a liberal offering to meet our missionary pledge.

To those who are not accustomed to attending Sunday School, if you believe in the educational life, you should also believe in the training of the spiritual life. For no education is complete without religious training. L. W. Cox, Supt.

"BIRTH OF A NATION" HERE AGAIN NEXT WEEK

People of the Merkel community will have another opportunity on next Monday and Tuesday to see the greatest picture that was ever produced, or ever will be produced, from the viewpoint of Universal appeal. It has been viewed by more people at a higher admission price than any other production in the amusement world. "The Clansman", Thomas Dixon's version of the struggles of the South in the days of reconstruction, (from which the picture was made) is so vividly portrayed that all, high, low, rich and poor alike, have pronounced it the greatest picture of all time. This is the only picture production that all classes and ages go to see more than one time, and enjoy it better each time they see it.

T.E.L. CLASS MEETING

The T. E. L. Class of the Baptist church met in a social and business meeting at the home of Mrs. Sam Swann on last Friday, with Mesdames Swann, Booth and Collins as hostesses.

Mrs. A. R. Booth led the devotional, reading parts of the 117, 118 and 119 Psalms. Mrs. L. B. Scott prayed a special prayer for our sick members.

The president, Mrs. Swann, then called for old and new business. After the old business was finished the nominating committee submitted the following report:

President, Mrs. L. B. Howard; First Vice-President, Mrs. T. E. Collins; Second Vice-President, Mrs. Ergeal Meador; Third Vice-President, Mrs. John Toombs; Secretary, Mrs. O. R. Dye; Treasurer, Mrs. Yates Brown; Teacher, Mrs. A. R. Booth; Capsula Captain, Mrs. West Derstine.

The report was voted on and accepted as a whole. This being all the business the meeting was turned over to the hostesses.

Three very interesting contests were enjoyed, some proving "wiser" than others.

The hostesses served a lovely salad plate to Mesdames West Derstine, W. J. Largent, Ergeal Meador, Doyle Pogue, Waley, Walter Boden, I. L. Jackson, George Bullock, Bland, Holmes, Walter Frazier, Earl Lassiter, L. B. Scott, O. R. Dye, and Miss Dovie Teaff.

Junior League Program

Leader, Tommie Durham. Voluntary, Inice Brown. Song. Bible Lesson by Leader. Lords Prayer in concert. Roll call by Secretary. Song. Our League Symbols, by Supt. Bible Drill, spelling match style. Time: Three o'clock. At Methodist church.

1922 Ford Touring—Good condition, only—\$250.00. Merkel Motor Company. 1t

"THE HOODOED COON"

Will be the big attraction at Salt Branch school February the 5th. Admission free.

TRENT NEWS

Tuesday morning the pupils assembled in the auditorium for chapel and also the following program was rendered:

Estelle Terry..... Reading Mrs. Royce Dowdy.... Reading Mrs. Ben Howell gave a violin solo, accompanied by Mrs. Hollis Brown.

"The Little Clodhopper", will be put on free of charge by the Trent High School Saturday evening, February 2, everybody has an invitation.

We are all very glad to have Mr. Joe Alexandria with us in the Home State Bank.

Mrs. Cecil McRee has been sent to San Antonio to a hospital for a few months.

Mr. W. E. Hamner has returned home after a few days absence.

Mrs. W. L. Doss, Jr., and little daughter, Willie Grace, visited friends in Trent last week, returning home Thursday afternoon.

Last Tuesday night Mr. Cecil McRee, Misses Gertrude Dowdy, Lillian and Emma Jean McRee, and Mrs. W. L. Doss, Jr. motored to Abilene to see "The Covered Wagon".

Mr. R. M. Beasley and son have purchased them a new sport model Maxwell touring car.

Mr. Winslow Beckham of Wichita Falls spent Saturday with home folks here.

The missionary society here finished their mission study, "Child and America's Future" last Monday afternoon. It was enjoyed by all very much.

1920 Ford Touring, starter and everything, \$150.00. Merkel Motor Company. 1t

Mrs. E. L. Ash Entertains

At three o'clock Friday afternoon the Alathean class of the First Baptist Church met at the beautiful home of Mrs. Ash. The hostess met each one at the door with a sunny smile and hearty hand shake which assured each with a hearty welcome. The class motto: "The Lord gave the word" (Psalm 68:11) Aim: To inspire loyalty to Jesus Christ. Our teacher, Mrs. E. N. Brown, in her own kind and gentle words, is endeavoring to impress this on the hearts and minds of all the class.

The class president called the house to order after scripture reading and prayer. There were some business matters to be attended to. The president appointed two captains in a contest. Two beautiful flowers, there are none sweeter or prettier than the rose and carnation. If you are a rose or a carnation you should be loyal to your flower, loyal to your class, loyal to your teacher and, most of all, loyal to your Christ. The hostess then served delicious refreshments to sixteen happy guests. All enjoyed the afternoon but the hour came when all had to go their separate way wishing to again meet with Mrs. Ash. Class Reporter.

BAPTIST CHURCH

Sunday is the day. If you miss you will regret it.

Sermon subjects: Morning, "Stewardship of Prayer"; evening, "Some pictures from a day with Jesus".

Sunday School at 10 a.m. All B. Y. P. U.'s at 6:30 p.m. Preaching at 11 a.m. and 7:30 p. m.

Next week we will observe our week of prayer. Services each evening at the church at seven-thirty.

Beginning one week from next Monday night we will have our teacher Training School. Be sure to make your plans to come for some of the work.

The champion Grouch says, "There are too many hypocrites in the church". Is he right or wrong? What do you say? You're always welcome here.

W. H. Albertson, pastor.

1918 Ford Touring, \$65.00. Merkel Motor Co. 1t

POULTRY SUPPLIES

Just received shipment of Poultry Wire in different lengths and meshes.

See our Incubators, Feed Bags, Leg Bands, Fountains, Nest Eggs, Thermometers, Coops, Hoppers.

Rakes, Hoes, Shovels, Spades and other things too numerous to mention that are needed around chicken farms.

All kinds of Hardware and Implements galore.

COME TO SEE US

Liberty Hardware Co.

LOCATED IN HEART OF BUSINESS DISTRICT

JUST ARRIVED

Linoleum and Congoleum

Also **Congoleum Rugs**

Plenty of Floor Coverings Now.

See us at once

J. T. Darsey & Co.

COMING WEDNESDAY

(FEBRUARY 6th)

IN ONE OF THE CLEANEST AND MOST INSTRUCTIVE PROGRAMS EVER SEEN IN MERKEL.

THE STAR ENTERTAINERS

Consisting of Orchestra Music, Vocal and Instrumental Solos, and the great Music Man and Artist

MR. AL. HAILEY

Who will entertain you with song and one of his famous paintings—done while singing.

AT THE COZY THEATRE

HOUSE OPEN AT 7 O'CLOCK

Program at 8 sharp.

Admission 25 and 50c

CITATION BY PUBLICATION

THE STATE OF TEXAS To the Sheriff or any Constable of Taylor County—GREETING: You are hereby commanded SeL.

YOU ARE HEREBY COMMANDED, to cause to be published, once a week, for ten days, exclusive of the first day of publication, before the return day hereof, in some newspaper of general circulation published in said county, which has been continuously and regularly published in said county for a period of not less than one year; the following notice:

THE STATE OF TEXAS. To all persons interested in the Estate of H. A. King, Deceased. You are hereby notified that Wm. T. J. King has filed in the County Court of Taylor County, an application for the probate of the last Will and Testament of said H. A. King, deceased. Filed with said application, and for Letters Testamentary which will be heard at the next term of said Court, commencing on the third Monday in February, A. D. 1924, the same being the 18th day of February, 1924, at the Court House thereof, in Abilene, at which time all persons interested in said Estate may appear and contest said application, should they desire to do so.

HEREIN FAIL NOT, but have you before said Court on the first day thereof this Writ, with your return thereon, showing how you have executed the same.

Given under my hand and the Seal of said Court, at office in Abilene, this the 30th day of January, A.D. 1924.

W. E. Beasley, Clerk, County Court, Taylor County, Texas. 1t2c

BIG MONEY

Is being offered to Draught-trained men and women every day. Positions secured or money refunded. Catalog and Guarantee Contract free. Address Draught's College at Abilene, or Wichita Falls now. 11t4.

PILES CURED

No knife—No Pain—No Detention from work. See Dr. E. E. Cockrell, Rectal and Skin Specialist, Abilene, Texas, phone number 359.

Will be in your town at the office at Collins Hotel, Monday afternoon, February 4 from 1 p.m. to 5 p.m. for purpose of treating piles and skin diseases. Free Consultation. 1t.

House painting Wanted—R. J. McHenry, at C. P. Stevens' home. 1t4p

DELPHIAN NOTICE

Please remember that the Delphian Chapter meets the first and third Wednesdays in each month. February 6th will be next meeting day.

LAYING HENS PAY

Make 'em Lay and Pay—Feed MARTIN EGG PRODUCER. And get more Eggs or your money back. Martin's Roup Tablets, Blue Bug Remedy and Taroline Guaranteed by SANDERS DRUG STORE

Auction Sale!

SATURDAY, FEBRUARY 2ND

AT

Kent Street Wagon Yard

This Sale will consist of Merchandise and Plow Tools.

One Two Row Cultivator, John Deere with truck, in first class shape.

One Two Row Case Planter in first class shape.

One old Single Row Cultivator.

One old Wagon and other things too numerous to mention on the ground now and other things coming in. Any thing you have to offer for sale I will sell it for you with the small cost to you of 5 per cent. This being my last sale to conduct in Merkel, would like to hold a good one, so bring them in.

Sale Starts at One o'Clock Sharp Saturday, February Second.

L. W. BEATY, Auctioneer.
R. N. (Fatty) Campbell, Clerk.

CLASSIFIED ADS

FOR SALE

FOR SALE—On Fall time, several work teams; any kind you want, any price you want. See G. M. Byrom, on Sweetwater creek, Trent, Route 2. 18t3p

FOR SALE—I have 100 bushels of good Ear Corn. See L. L. Murray, South Side Gin. 1tp.

FOR SALE—Pair Mules, 4 and 5 years old, about 15 1-2 hands, \$300, \$100 cash, balance easy. J. T. Warren. 1t

FOR SALE—White Wyandotte Eggs \$1.50 per setting, Silver Spangled Hamburg Eggs, \$2.00. Bob McDonald, at Chas. West Barber Shop. 1t4

WANTED

FOR SWEET MILK—Once or twice a day. Call 'Phone 9010-F 4. 11t4p

WANTED—A MAN

I want a man to work on my farm. I don't give dancing lessons. I have no piano. I can't serve plank steak three times a day. I do give three square meals, real bed, fair wages. If any man who knows a cow from a talking machine, can hear an alarm clock, get up at 5 o'clock, wants the job, I will agree not to treat him like one of the family but a darn sight better. Apply to Sam Butman, Sr., Merkel. 1t2pd.

WANTED — Partner in the Transfer and Storage Business, Abilene, Texas. Good trucks and good trade. If you want a good business, I would be glad to figure with you. S. D. Jobe, Abilene, Texas. 1t2pd.

WANTED—A man to make a small share crop. J. Ben Campbell. 1t2pd.

LOST

LOST—A 5-gallon Funnel, in or near Merkel. Reward for return to Magnolia Filling Station. 1t

LOST—A gold, engraved, ever-sharp. Pencil. Finder return to Sie Hamm and receive reward.

LOST—Last Saturday evening 110 gallon gas can, belonging to the Magnolia Petroleum Co., between Frank Demere's well and McLean place. Finder return to J. T. Coats and receive \$1.00 reward. 1tp

A DANDY FORD BARGAIN

1923 Roadster equipped with cord tires—\$285.00 Merkel Motor Company. 1t

Intermediate B.Y.P.U. Program

Group No. 1 in charge. Leader, Mrs. E. Yates Brown. Topic—Stephen

1. Scripture reading Acts 6:8-15
2. Introduction by leader.
3. Stephen's work, by Mildred Swafford.
4. Stephen's Arrest, by Charlie Largent.
5. Stephens Defense, by Roy Giles.
6. A Martyr, God's last argument to the world, by Helen Booth.
7. Stephen's Death, Lewis Giles
8. Reading, by Gladys Deuschman.
9. Stephen's forgiveness repeated in John Huss, by Ava McCandless.
10. Leaders ten minutes.

Call 180 2nd let us clean and press all those old clothes. No gas odor. And one days service when you wish. Cash Tailor Shop. 1t5

STAR ENTERTAINERS COMING TO MERKEL NEXT WED.

The Star Entertainers, a company of the best orchestras now touring this section of Texas together with vocal and instrumental soloists, and one of the best entertainers ever seen in West Texas, Mr. Hailey, will be in Merkel on Wednesday, February 6th, at the Cozy Theatre.

The orchestra is comprised of ten pieces, and is considered by music critics to be among the best ever heard in this section. Mr. Hailey, the mystic man, is well worth the price of admission within himself. He has been on one of the largest chautauqua circuits in the United States, and while here he will make one of his drawings, for which he has become famous. This will be done one the stage, before your eyes, accompanied by the music of the orchestra.

The program of the Star Entertainers will be one you cannot afford to miss. The program will be highly instructive, as well as entertaining, and will be of such nature you will want your children to see and hear.

The management of the Cozy Theatre assures us that the building will be warm and that rain or shine the Star Entertainers will be here next Wednesday night. Tickets will be on sale at one of the drug stores several days before Wednesday, in order to enable purchasers of getting better service. adv.

MORE THAN 2,000,000 FORDS PRODUCED IN YEAR OF 1923

Detroit, Mich., Jan. 31, 1924—Final production figures for the year 1923 just made public by the Ford Motor Company show a total of 2,200,682 Ford Products for the year.

Of this number 2,090,959 represents Ford Cars and trucks alone. The output of Fordson tractors totaled 101,898 while 7,825 Lincoln cars were manufactured, establishing a new yearly record.

Every branch of the Ford output showed a decided increase over 1922. In the case of Ford cars and trucks this amounted to 739,626 or an increase of more than 50 per cent. Reflecting greater demand in both agricultural and industrial fields, Fordson tractors production rose from 68,985 in 1922 to 101,898 for the year just ended.

Demand for Lincoln cars has likewise continued to grow, 1923 being an increase of 2,553 over 1922 when 5,378 were produced.

In spite of the substantial increase in output during the year Ford officials say it was impossible to meet dealers requirements during the Spring and summer months when orders for 350,000 Ford cars and trucks could not be filled.

Reports now being received from Ford branches and dealers indicate that the demand for 1942 will be even greater than it was during 1923.

Mr. L. R. Thompson informs us that his daughter, Miss Lynn, who went to Nebraska last fall, is now in Austin attending the Texas State University, where she expects to finish and secure her A.B. degree.

New Spring Dry Goods

Yes, our large and complete selection of new and up to date Spring Dry Goods is arriving each day and in large quantities. In fact we will soon have one of the largest and most complete stocks of everything to be found in a first class Dry Goods Store, and the very latest weaves, creations and designs that the market affords. Considering these facts it is a pleasure indeed to invite our friends, patrons and public in general to come in at once and inspect our splendid lines of goods, for we feel sure that you will be pleased and find the prices right on everything.

We would call your attention to our new and fine showing of the latest in Shoes, low quarters, for men, women and children. Also in our Ready to Wear we have just received a big shipment Ladies Silk Dresses, Coats, Suits and Capes, as well as nice line of Ladies Waists, all "nifty" and up to date.

Come in and look them over and make your selections early.

Max Mellinger DRY GOODS

Clapp Coming To Texas

The Great Plains country is attracting thousands from all over the country.

Edwin J. Clapp

One of the foremost financial writers of the country has bought a West Texas farm and is moving his family to it. Read his story of

"WHY I AM COMING TO TEXAS"

IN NEXT SUNDAY'S FORT WORTH RECORD

Mail Several Copies to Friends.

Over 150 of the Halsell Farms Already Sold—to Farmers

OVER 150 good farmers—the kind who know good land and opportunity when they see it, are coming to the Halsell Farms in Lamb County, Texas—they have come here and investigated what we have and they have bought land—to farm—to make money.

A Great Cotton County—Raise one-fourth to one bale per acre—no boll weevil—easy to raise—bring top price. The rich chocolate loam soil, deep and fertile, is also wonderfully adapted to the raising of corn, wheat, feed grains, vegetables, garden truck and fruit.

\$25 an Acre—15 Years to Pay! Scores are coming to this land of opportunity and establishing homes. Pure water of fine quality and in abundance. Ideal climate—short, dry winters; long, temperate summers. Good transportation facilities.

On the Santa Fe Railroad—Amherst, an up-and-going town is now being built on the property. Schools and churches are being built. Halsell Farms is fast becoming a thriving farm community. Its citizens are the right class of people.

Investigate—Now! If you are seeking a real home in an ideal part of the country, where rich land and honest efforts will put you ahead, write at once for full particulars about Halsell Farms. Land is selling fast—write today! Remember this is one of the few remaining big tracts of good farming land that can be bought at these prices on terms.

The Halsell Farms Company General Offices: Amherst, Texas

FARMERS TAXED MORE THAN INCOME JUSTIFIES

At the last session of the Texas Legislature an attempt was made by several legislators to revise the existing taxation system in the interest of the farmers, who are undoubtedly bearing more than their share of the tax burden. In this connection, the National Conference Board of New York, which has made a study of taxation problems, has compiled data showing that in 1922 American farmers paid in all forms of taxes a total of \$1,437,000,000 or 20 per cent of all taxes collected by federal, state and local governments. In 1913, 10.7 per cent of the former's income went for taxes, while only 4.1 per cent of the income of the remainder of the community was used for this purpose.

But since 1913, farmers in certain of the states, particularly several of those in the Middle West, have "gotten wise" to this gross inequality, and have been successful in putting thru measures which base taxes more on the income from property and less on property valuation. As a result of this agitation for a fairer taxation basis, the ratio between taxes and income in 1922 was 16.6 per cent for farmers, while that for the remainder of the community was 11.9 per cent. This indicates that taxes went up for every one but the per cent increase was greater in the case of the city man than the farmer.

However, the farmer is even now paying more than his share of taxes considered from the standpoint of income. Especially is this true in Texas, and it is hoped that before the next legislature convenes, the farmers of Texas will awaken to the fact, and insist, not on higher taxes, but a revision of the system which will apportion the burden among the different classes according to their ability to bear it.—The Progressive Farmer.

HAYNES-TEAFF

Mr. Comer Haynes and Miss Winnie Murle Teaff, both prominent and popular young people of this city and community, very quietly stole away from their host of friends and relatives on last Sunday afternoon and drove over to Anson, where Rev. J. L. Reeves, the local Baptist Minister, pronounced the words that made them man and wife.

The bride is a charming and popular young daughter of Mr. and Mrs. J. W. Teaff, who, by her womanly traits and charming manners, has won a large circle of close friends and admirers, while the groom is a son of Mr. and Mrs. W. D. Haynes, who resides near this city, and he, too, by his industrious habits, honorable and gentlemanly ways has many warm friends and with all of whom we join in extending to the happy couple congratulations and good wishes.

We understand that the happy couple will make their home on the farm, where the young man will have the management

of the Haynes homestead, the Senior Mr. and Mrs. Haynes having arranged to make their home in Merkel shortly.

LOCAL HOTEL IS MAKING IMPROVEMENTS

We notice that the Blair Hotel has just received a nice new coat of paint, which adds much to the appearance and attractiveness of same. We also learn that the management has considerable other improvements on the interior of the building, which adds comfort and convenience for the patrons.

Cashier R. L. Grimes, of the Farmers State Bank, accompanied by his family, spent last Sunday in Winters, his former home before coming to this city. Mr. Grimes states that while he hated very much to depart from his many friends in that thriving city, he is also liking Merkel very much and is proud to make new friends and acquaintances here.

Read the Classified Column.

Elliot Audit Company

AUDITS AND SYSTEMS

Income Tax Consultants

R. C. WINTERS, Manager

PARK OFFICE BUILDING, ABILENE, TEXAS

Telephone No. 318

—Being in West Texas, we can give more efficient service and save you traveling expenses which Dallas or Fort Worth firms must charge. We solicit your Income Tax work on the basis of equal efficiency with other firms, and the fact that we are more accessible to you as our office is in West Texas.

SALE STARTS
SATURDAY
JAN. 26
Continues 10 Days

Brown Dry Goods Co.

QUALITY MERCHANDISE

SALE STARTS
SATURDAY
JAN. 26
Continues 10 Days

WE MUST CONFESS!

We have too much merchandise and you are the winner if you take advantage of the great slaughter of prices in this SALE. We are ESPECIALLY OVERSTOCKED ON SHOES. Bring the whole family in and let us fit them up in GOOD SOLID LEATHER SHOES at prices that will open your eyes. Thirty-seven cases just received.

No Junk! We Are Offering You at this Sale New Spring Merchandise Just Arrived.

Case of New Soft Zephyr Ginghams, Received last week---1287 yards 25c value now 18¹/₂c Yd.	<h2>Buy Now</h2>	Heavy Outings at Great Savings. Get your supply while you can buy them at these prices. Heavy Outings, 25c value 19¹/₂c Yd.
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Men! You Can Afford a New Hat at these Prices! Velours in Black, White Brown, Carlsbad and San Ann shapes, \$7.50 and \$8.50 Hats, choice \$5.95.
Small shapes, your choice \$4.95. Good brands in Broken sizes \$2.95 and \$3.45

Mens Shirts---Work and Dress

One lot Men's Shirts \$1.00 value now 75c. Broken lots in Dress Shirts \$1.25 to \$2.00 values your choice 89c. All Wool Overshirts for 10 days at Actual Cost.

Men's and Boys' Clothing

At Great Reductions. Every boy's knee pant suit goes at actual cost. Most all of these suits have two pair of pants. A peneil box free with each suit.

Every Ladies' Dress, Suit, Skirt and Coat goes on sale at 15, 20, 25 and 33 1-3 per cent cut. Ridiculous low prices on Childrens Coats ages 4 to 10 years. Also misses 12 to 16 years.

Men's and Women's Shoes

Womens Strap Pumps, brown black, suedes, kids and satins \$4.50 to \$7.85 your choice **\$4.19**
Women's Strap Pumps and Oxfords, good styles \$2.50 to \$4.85 your choice only **\$2.39**
Mens Dress Shoes in straight combination lasts, brown and black Now **\$4.69 and \$5.39**
Mens Solid leather work shoes, they wear, Munson last, Goodyear welt **\$3.39**
Outing or Scout bal. **\$1.95**

Children's Shoes

A pencil box with contentf free with each pair. Now is the time to fit all of your children in good shoes at a great saving.
Billiken Style, brown or black \$3.00 to \$4.50 now **\$2.89**
Billiken Style, brown or black, \$2.50 to \$2.95 now **\$2.19**
212 pairs just received by express. We have plenty of all sizes.
Boys Shoes **\$3.69**
Now **\$4.19**
A good all leather Scout shoe at \$1.79 for the boy.

Brown Dry Goods Co.

QUALITY MERCHANDISE