

Have You Joined
THE
CHRISTMAS CLUB
Now forming at the
Andover State Bank

RED CROSS NEWS
The latest news for knitters is the effect that the great need for our soldier boys at present is socks and helmets. Yarn for these is expected any day. We trust our ladies will be prepared to take up this work as soon as the yarn arrives.
Below we print the directions given for the helmets, which by carefully following, will be found easy to make.
Helmet
- 4 steel needles, No. 11 or 12.
- Cast on 56 stitches and knit 5 inches. Leave this on one needle. Knit another piece exactly like it. These are for cape back and front.
- Place two pieces together, dividing stitches on three needles.
- With a 4th needle, knit around as you would a stocking, in double rib, knit 2, purl 2, for 4 inches.
- Slip 28 stitches from center of front, cape on strong thread, and leave for face opening.
- On the remainder of stitches, knit plain, backward and forward for 30 rows (that means 45 ridges).
- Bind off 28 stitches on each side, leaving 28 middle stitches.
- *And on this 28 middle stitches, knit 56 rows (28 ridges). Bind off and sew to sides, taking a stitch from each edge.
- Take up all stitches, around face, adding those left for opening and knit 2, purl 2 for 20 rows (10 ridges).
- Bind off, narrowing every 4th stitch.

Among Our Churches
SEVENTH-DAY BAPTIST
Rev. V. L. Eggleston, Stated Supply.
Morning worship 10:30.
Bible School 11:30.
Mid-week service Friday evening, 7:30.
BAPTIST
Sunday-morning service 10:30. Preacher announced later.
Bible School 11:45.
Y. P. S. C. E. at 6:30.
Mid-week service, Thursday at 7:30.
Annual meeting of church and congregation Wednesday night, Feb. 6th.
PRESBYTERIAN
Hamilton B. Williams, Minister.
Morning Worship and Sermon, Jan. 27, 10:30.
Sunday School; Men's Class, at 11:45.
Young Peoples' Meeting, 6:30.
Federated Meeting, Sunday evening, Methodist Church.
One distinguishes himself in a community by his relation to the various factors whose design has community betterment in view. He will be alert as to his physical, his mental and his spiritual resources. He will invest his holdings of every sort—unless he is a miser or a parasite. But the greatest of all resources is the spiritual. That is a gate of life.
METHODIST
Rev. Chas. Collins, Pastor.
Divine worship with sermon by the pastor at 10:30.
Sunday School and Brotherhood at 11:45.
Epworth League at 6:30.
Federated evening church service at 7:30.
The pastor will discuss timely topics morning and evening. Public cordially invited. It is a reproach to any people to neglect or forsake the services of the church. In case of severe weather our services are all held in the warm downstairs lecture room, which is big enough to seat a large congregation and small enough to heat comfortably in the coldest weather.
Remember the social at Chas. Robinson's to-night. Conveyance will leave the church at 5:30. Let us have a good turn-out, for an enjoyable time is assured.
The various departments are combining to serve the public supper in the church parlors Tuesday evening. The menu is tempting and the price only 25c. Everybody welcome.
The ladies are already planning for a George Washington supper on Jan. 22nd.
The younger ladies Social Circle have postponed the meeting at Mrs. C. L. Earley's for one week.
The Ladies Aid elected officers Tuesday afternoon. See list elsewhere.

IN MEMORIAM
Andover Grange No. 2450 assembled Jan. 27, 1918, to give expression to the love they have sustained in the death of Brother William Dodge, a member of our Grange, adopted the following memorial:
That we honor the memory of our departed brother by amulating the example of Faith, Hope, Charity and Fidelity as evidenced in his life. The Grange and the different homes are saddened by the death of our brother. As a citizen he was all that could be required for perfect manhood. It is fitting that we should pause and give tribute to our brother who has joined the ranks above.
Resolved: That we extend to the immediate families our sincere sympathy, in this their hour of bereavement, and in the words of the Grange: "May the Divine Master guide, protect and bless them all;" and be it further Resolved: That the charter of our Grange be draped in mourning for thirty days, and that a copy of these resolutions be forwarded to our worthy brother's family, also a copy to be inscribed upon a memorial page of the minutes of Andover Grange. Committee: IDA BREWSTER, MARY WARFIELD, ROB MINGUS.

For Sale
20 Young Cows from 3 to 6 years old, 2 Yearling Bulls
At Garvin Brothers Barn Greenwood Street

Garvin Brothers
THE
Andover Laundry
Will do a limited number of family washings hereafter in the Monday morning washing at 5c per pound—no ironing.
THE ANDOVER LAUNDRY
FRANK GRAY, Prop.

F. C. MARTIN
CHIROPRACTIC
Visits Andover Mondays and Fridays from 9:00 to 12:00 a. m. Leave orders at News Office and I will call at your home.
NEW MILK ROUTE
We have purchased an up-to-date, Sanitary Milk Delivery Outfit and are prepared to deliver to your door each morning what milk you may wish for, 9c per quart.
Rogers Brothers
E. TRAINOR

PERSONALS

John Karcany was a Hornell visitor Monday.
Clayton Rogers passed last week in Hornell.
Leo Rantombarth was up from Hornell Sunday.
Leon Bloss, of Sayre, was in town Monday and Tuesday.
J. A. O'Leary was a business visitor in Hornell Thursday.
Dr. John Common was a business caller in Olean Saturday.
Dr. Davies of Wellsville was a business caller in town Tuesday.
Mrs. S. J. Fowler was a business visitor in Wellsville Thursday.
Miss Josephine Raufenbarth was home from Hornell over the week end.
Philip Baker, of Wellsville, was in town Saturday night and Sunday.
Clifford Cleveland passed the week-end at his home in Wellsville.
E. J. Atwood returned home Monday after a short trip to New York.
Mrs. F. L. Hanna was the guest of Mrs. Mammie Leonard of Hornell, Saturday.
Thomas O'Hagan, of Greenwood, was a business caller in town Thursday.
Raymond Guinn was the guest of Howard Richardson of Hornell the first of the week.
Mr. and Mrs. Ernest Guttinger of Hornell, were calling on relatives in town Sunday.
Miss Helen Rogan spent Thursday, guest at the home of Mr. and Mrs. T. K. Regan.
Alph Temple spent Sunday, guest of his parents, Mr. and Mrs. Temple, at Wellsville.

Miss Grace Cheesman, of Andover, spent the week-end guest of her father, J. D. Cheesman.
Mr. and Mrs. Chas. Mosher returned Monday to Hornell after passing several days in town.
Miss Kathryn Doran, of Canastota, passed the week-end with her mother, Mrs. Eliza Doran and sisters.
Mrs. Roxanna Burrows returned the last of the week from a few weeks' passed with her sister, Mrs. W. W. Miller, at Wellsboro.
Leo Snyder came home from Andover Saturday night remaining at the home of his parents, Mr. and Mrs. W. F. Snyder, until Wednesday.
Mrs. Pearl Walters, Mrs. Joseph Murray and Miss Margaret Cannon of Hornell, were among those from out of town in attendance at the funeral service for Wm. J. Dodge Jr., Tuesday.
Mrs. Sylvia Mourhess left Thursday night for New York to meet her son, Charles Mourhess, of Washington, D. C., who is in the city for a time before sailing for France with 200 officers of the engineering corps of which he is First Lieut.
George Moses, of Geneva and friend, James Abraham of Wellsboro, have been visiting at David Stocum's and other Andover friends. Mr. Moses has nearly recovered from his accident received while on guard duty some months ago.
E. P. Rogers went to Hornell Wednesday with his automobile and brought Mr. and Mrs. George Bloss home from St. James Mercy Hospital where Mr. Bloss has been under treatment for several weeks. The News is informed that he came thru the journey in fine condition.
The Kaiser is quoted as saying that all he wants is justice, and the allied world is of one mind in the determination to see that he gets it—and in full measure. The probabilities are, however, that his kaisership won't recognize the article when he sees it coming.

DIVIDENDS ON INCOMES
Bureau of Internal Revenue Will
So Regard Them
Misapprehension exists as to the effect of the decision of the Supreme Court in the case of Towns vs. Eisner, handed down January 7, 1918. In this opinion it was held that under the Act of October 3, 1913, a stock dividend declared by a corporation January 1, 1914, was not properly regarded as income. It does not necessarily follow, however, that no stock dividends are to be held taxable under the provisions of the Acts of September 8, 1916 and October 3, 1917.
The Act of October 3, 1913, which was the only Act before the Court in the case, contained no provision expressly providing for creating stock dividends as income, and the decision of the Court was to the effect that the Act was not to be construed as taxing such dividends. The Court did not decide that such dividends cannot be income within the meaning of the Sixteenth Amendment, but expressly recognized that the word "income" may have a different meaning in the Statute from the meaning in the Constitution.
The Act of September 8, 1916 contains an express provision taxing stock dividends declared and paid out of earnings accrued since March 1, 1913. In the absence of a decision as to the legal effect of these express provisions contained in the later Acts, the Bureau of Internal Revenue will continue to be governed by the express provisions of the later Acts in reference to stock dividends.
Respectfully,
V. H. RIORGAN,
Collector.

NOTICE TO CREDITORS
Pursuant to an order of Hon. Elisha Reynolds, Surrogate of the County of Allegany, notice is hereby given to all persons having claims against the estate of Norman P. Reynolds, late of the Town of Andover, N. Y., deceased, to present the same within the time specified in the said order to the Law Office of S. D. T. H. Earley, in the Village of Andover, N. Y., on or before the 15th day of February, 1918.
Dated Jan. 26th, 1918.
HAROLD S. BRINARD, EDITH A. BRINARD, Attorneys.

HAVING purchased the L. P. Crandall Grocery Store, I will continue the business as formerly conducted by the undersigned, always keeping a line of
Fresh and Seasonable GROCERIES
which will be sold for CASH only.
Patrons will have to take delivery AT THE STORE.
GEORGE H. BEEBE

Have a New Car For
... 1918 ...
By using a little **EFFECTO AUTO PAINT** and **TOP DRESSING** the old car will look like new.
You can also lengthen the life of your farm machinery and wagons by using a little of **KING'S WAGON PAINT**.
Horan Hardware Company

NOT OPEN MONDAY
The Burrows Store to be Closed All Day Monday, Open Tuesday Evening
In order to correspond with the patriotic appeal made in Mr. Garfield's Flag Order in spirit as well as in letter—We Will Not Open Monday. The store will be Open Tuesday Evening for the convenience of the public.
L. E. CANNON CO.

Judges of Excellence
make our best customers. We are desiring having critical people for patrons. People of appreciative quality are always satisfied with groceries purchased here. Whether you need an article of every-day use or some delectable morsel you will find your anticipated need here. It is just as cheap to eat pure food as it is to eat the other kind. You're safe at our store.
If you would like to have some of your hard-earned dollars saved for future days, buy your groceries and provisions here.

H. H. WILLIAMS
The Women's Christian Temperance Union will meet with Mrs. ... Friday afternoon, Feb. ...
A useful but still unused, ... whether machinery, farming apparatus, office fixtures or ... is an unnecessary burden to you. Utilize a "For ... and realize always needed cash for an unneeded chattel.
Send our classified adv.

FARMERS MUST HAVE SEED SUPPLY
VOL. XXXII, NO. 5.
The unanimous opinion of the committee which met in a ... recently at Syracuse, ... to consider the seed situation in New York State that is most important question at the moment is that of seed corn for 1918 planting. Information regarding the possession of this committee with the authority of the Federal Department of Agriculture indicated that less than 10 per cent of the corn crop of 1917 available for the seed supply reached maturity. This means that there is a large amount of seed to be done to insure seed for the spring planting in New York State and that it is to the recommendations of the committee were understood and definite steps started to carry out the emergency.
In addition to the apparent shortage in seed corn stock information presented to this committee shows that there are likely to be shortages in other seed crops, but none so acute as the situation.
If orders are placed early for clover and alfalfa it is thought that these seeds can be supplied without unusual effort. There is an unusual demand in the north for spring wheat and arrangements have been made to get this in part at least by securing lists of farmers in North New York who grew a stock of seed for seed in 1917.
Regarding the seed corn situation it appears that in addition to the great loss to the crop due to early frosts in 1917 extreme weather in December still further injured seed which was in process of drying. The situation of the North is extremely critical. Varieties of corn brought from the South may help in relieving the fodder shortage of the southern seeds are not entirely satisfactory.
The committee recommends a publicity campaign to make the facts known; that the feeding of corn which can be used should be stopped immediately; that everyone should have his seed corn for germination and that seed committees be organized in connection with every bureau to secure all the available information as to seed requirements and seed supply.
Recommendations have been made to the presidents of all the local county "Better Seed Committees." In many counties the seed supply of that county should be distributed to assist in distributing the surplus to other counties.
Great assistance can be rendered by every farmer by planting his seed supply, partly by securing his supply through the local trade channels or if unable to do this by getting in touch at an early date with the seed committee of the local farm bureau so that this work may be planned and made successful.
W. C. T. U.
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