N. Y. State Income Tax

By Mark Graves, Commissioner of Taxation and Finance

NOTE—This is the third of a series of articles covering the State Income Tax Problems.

Do not confuse the New York State Income Tax with the Federal Income Tax. From recent experience of the New York State Department of Taxation and Finance it is obvious that many individuals are doing this.

While this is one of the most common difficulties the administrators of the tax law are encountering there are many other points of conflict which cause trouble. It is only once a year that the attention of taxpayers is given to the income tax, and that at the time when returns are due. It is but natural that they fall into error on many of the items which should be included in gross income. There is much misinformation in circulation, but in most instances difficulties are due to lack of knowledge of the law.

One of the most frequent errors encountered is a misunderstanding concerning the exemption of certain classes of persons from the tax. We hear repeatedly that all public employees escape the income tax. It is definitely not true. Except for constitutional officers, all State and municipal officials and employees, including teachers in our public schools, nurses and firemen, are subject to the provisions of the State Income Tax Law. They must pay a tax if their compensation is large enough to bring them within the tax-paying classes.

No exemptions are granted except in instances where the State constitution makes it impossible to levy the tax. It is very obvious that the bureau has complete access to facts relative to salaries paid to public officials and employees, and is, therefore, possible for the State to obtain returns from every individual in this particular class.

Public employees frequently fail to include in their compensation as reported in their returns, amounts deducted for pension or retirement funds. The entire amount of the individual's salary is taxable whether the full amount is paid directly to him or is in part retained for the benefit of the employee.

It is interesting to observe that non-resident actors and actresses, baseball players, prize-fighters and others who practice their professions within the State must make returns and pay taxes on their earnings while here. This is also true of contractors who enter into New York from outside the State and carry on business of a public or private nature. The law says that they must pay a tax on their net earnings.

The taxation of dividends has also confused many taxpayers. Under the New York law the money received as dividends by a stockholder must be included in gross income and is subject to the tax. The only exception is those paid in stock on a declaring company as "stock dividends." The fact that the corporation is located in another State has no bearing on the rule, nor does the year in which the corporation made the earnings from which the dividends are declared. They are subject to the tax in all events.

It is wise to note that the rulings of the Tax Commission require that gross dividends are to be reported and the five per cent. federal tax thereafter deducted.

A good many individuals have made a mistake by assuming that savings bank interest need not be reported until the actual cash was withdrawn. This is erroneous. All interest credited on such accounts is subject to the tax. Immediately after it is credited to the depositor's account, thus becoming subject to his order, the law holds that it is income constructively received

Needless to say, it would be possible to write a very long article about the various misunderstandings thus far encountered by the Bureau. We are merely attempting in this limited space to clarify the most prevalent errors Where doubt exists in the mind of the taxpayer over some particular income tax matter, it is advisable that the aid of the Income Tax Bureau be utilized

Surrogate Court Proceedings

None of the seven estates before Surrogate Judge Walter N. Renwick last Friday were of large amount. Three wills were probated.

By the will of George Hewbridge, his daughter, Ethelyn Bell of Salamanca, executrix, is to receive all of his $200 personal and $800 real property estate.

Arthur Osgood, Belmont, was named executor of the $1,500 real property and $300 personal property estate of Aaron L. Adams, Belmont, to be divided equally between four daughters and one son.

Emma J. Fisk, Clarksville, was named executor in the will of Francis W. Fisk of Clarksville, disposing of a $1,000 estate, all personal property. Three sons, Cleo, Glenn and Leon, all of Clarksville, were named in the petition.

Letters of administration were issued in four estates:

Robert C. Leet, North Hornell, to settle the $1,100 personal property estate of Myrtle McIntosh of the town of Almond, whose heirs are a brother, sister, nephew and two nieces.

Lena M. Francisco, Belmont, widow, was named administratrix of the $2,000 personal and $1,000 real property estate of Wallace M. Francisco, Belmont, to which she, three sons and two daughters are heirs.

Hattie Monroe and F. C. Mulholland, both of Andover, will settle the $100 personal and $1,500 real property estate of Ransom Monroe of Andover, to which there are four heirs, a son, two daughters and a grandson.

Clyde W. Holtz of Perry, son, will administer the $1,000 estate, all personalty, of Frank J. Holtz of Belfast. Two other sons are heirs also.

Three judicial settlements were made: Earl J. Dawson, administrator of the estate of Cyrenius Campbell, Andover; Herbert E. Austin, Rushford, executor, estate of Eliza G. Austin; Charles E. White, Lima, executor of the will of Sheldon Frost of Angelica. A discharge was granted Charlana M. Jones of Alfred as executrix of the estate of Ira W. Jones of Alfred.

"Sunnycroft" Willed to Allegany County

Among the several provisions in the will of the late Mrs. Clara Higgins Smith of New York City was the bequest of her summer home, "Sunnycroft," at Angelica, "to be used and held for homeless children of Allegany county until proper homes for them shall be found."

Should the plan be found impractical the will provides for the sale of the home by the county. If carried out, the county will receive the interest from $30,000 trust fund to defray the expenses for maintenance of the home.

Sell that article thru the Classified Ads—25c for 25 words.

Relief Work Regulations Issued

Allegany county's Work Division of the TERA committee has issued regulations for future project work taken over by the state, succeeding the CWA.

Town boards will determine wage rates, minimum to be 30 cents per hour; maximum hours per week 24; work week begins Friday morning, ending the next Thursday night; schedules must be submitted to the county office, with lists of relief cases and their weekly budget amounts; workers may be staggered.

Towns will not be allowed to exceed the budgeted amount for the current month's relief. The committee suggests that all technical, supervisory and clerical labor be paid 100 per cent. by unit sponsoring work projects. It also forbids purchase of any materials for which reimbursement may be expected until further instructions are issued by the county committee.

The most far-reaching order is to the effect that all weekly time sheets, prepared as were CWA sheets, except that local relief case numbers will be substituted for the CWA identification numbers, must be accompanied by a check from the town, made to the county treasurer, for 25 per cent. of the amount of the weekly payroll. If such check does not accompany the time sheet, payroll cannot be paid.

Safeguarding the County Highways

Injury to Allegany county highways by heavily loaded trucks will be avoided, it is hoped, by the issuance of orders by County Superintendent of Highways Harry Craig forbidding the use of certain roads by vehicles having a gross load of eight tons or more until it is safe to remove restrictions.

These roads are: South Cuba-Haskell Flats, Cattaraugus county line, Almond-Karr Valley-Angelica, Elm Valley-Alfred, Wellsville-Brinmer Brook-Alma-Pennsylvania State line, Little Genesee-Salt Rising-Obi, Bolivar-Salt Rising and Nile-Clarksville routes.

Seven other routes have been denied loads of five tons or over: Hume-Centerville-Cattaraugus county line, Fillmore-Short Tract, Aristotle-Basswood Hill-Short Tract-Livingston county line, Birdsall-German Settlement-Livingston county line, North Cuba-Cuba Lake-Cattaraugus county line, Whitesville-Spring Mills-Pennsylvania State line, and Richburg-Pleasant Valley-Inavale routes.

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OUR CHURCHES

SEVENTH DAY BAPTIST

Walter L. Greene, Pastor

Sabbath services at 2:30 p. m. Sermon by the pastor. Subject: "What is a Christian?"

Bible School following the church service. C. J. Burdick, superintendent.

Independence

Morning worship and sermon by the pastor at 10:30.

Sabbath School at 11:30. Francis Clarke, superintendent.

FIRST BAPTIST CHURCH

Rev. John McIntosh, Pastor

Morning service, 10:30. Sermon by the pastor. Special music.

Sunday School, 11:45. Superintendent, V. C. Sweet. Classes to suit all ages.

C. E., 6:30 p. m. Topic: "The Place of Prayer in Christian Living." Leader: Marion Lever.

Evening service, 7:30. Brief bright service.

Thursday evening, 7:30, Prayer and Fellowship Service.

You are heartily invited to attend all these services.

PRESBYTERIAN

Rev. Frank H. Bishee, Pastor

The Ladies' Aid Society will meet with Mrs. Mabel Bundy, Friday afternoon, April 13th at 3 p. m. All are requested to be present.

The spring meeting of Steuben Presbyterial Society will be held at the Bath church Friday, April 13th. The speakers will be Mrs. Horace H. Underwood, from Korea, Miss Ann Taylor, secretary board of National Missions; Mrs. Atis Waldo, New York State Synodical President. It will be a helpful meeting. Why not attend?

The spring meeting of Steuben-Elmira Presbytery will be held at Hammondsport Presbyterian church on April 17th.

The subject of the pastor's Sunday morning sermon will be "Hearing and Doing."

Visit Whitesville I. O. O. F. Lodge

Seventeen Andover Odd Fellows went to Whitesville, Tuesday evening for their first official visit on the schedule. The local lodge put on a program which consisted of instrumental music, recitations, etc

A new type of street car has windows that can be opened like auto mobile windows, by turning a crank

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DODGE and PLYMOUTH CARS
For a Demonstration see
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MUST BE PAID BY THE 20th TO GET NET RATE.
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ELECTRIC DEPARTMENT

CREAM CHICKEN SANDWICHES
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COMPLETE CLEANING SERVICE
LAUNDRY
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Deliveries and Collection Twice a week
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Grange News

The subordinate and Juvenile Grange held a supper together before the meeting and then honored the birthdays of the members for March and April. After the supper the Subordinate Grange conferred the third and fourth degrees.

The Juvenile program featured articles for the new spring edition of a magazine, "The Young Granger," they are editing. The following brief editorials, "Good Sportsmanship," Carrol Burdick; "Prepare in Happy Childhood for Useful Manhood and Womanhood," Lorraine Burdick. The nature study page featured "The Story of a Butterfly," Jeanne Backus; "The Story of a Frog," Fern Holroyd; "Some Observations of How God Cares for Plants and Animals," Louis Dodge. Short stories, "An Imaginary Trip West," Eleanor Northrup; "A Trip South," Kathleen Howland; "The Human Side of the News, Admiral Byrd and His Polar Expendition," Francis Mead; "Guess Who is Who" Jeanne Northrup; "Comic Advertisements," Bernadine Briggs. Several musical selections and gymnastic drills made a very interesting program.

State School Moneys in Hand

County Treasurer Cummings has in hand $258,509.10 of state aid funds for Allegany county which is the second payment during 1934. Checks will be mailed out to school treasurers and supervisors for district schools as soon as distribution is made by the county's five district school superintendents.

AUCTION

The undersigned, for the purpose of settling the Estate of Della M. Hunt, late of the Village of Andover, N. Y., deceased, will sell at Public Auction,

SATURDAY, APRIL 14th

at one o'clock P. M. sharp, at the late residence of said deceased on Dyke street in said Village.

All of the household goods of said deceased contained in said residence including 3 Tables, 5 Stoves, 1 Kitchen Cabinet, 1 Sewing Machine, 11 Chairs, 1 Stool, 1 Dining Room Set, Clock, Book Case, Lamps, 4 Rocking Chairs, 1 Couch, quantity of Pictures and Rugs, 4 Beds, Dressers, Commodes, 2 Wash-stand Sets, 1 Settee, quantity of kitchen Utensils and Dishes, and many other articles too numerous to mention

Terms: All sums $10 and under, cash. Over that amount, four months time on good approved, indorsed interest-bearing notes, payable at the Andover National Bank.

GEORGE H. HUNT, Executor

John C. Lever, Auctioneer

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GAS 12c
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PUMP STATION
ANDOVER, N. Y.

Welcome Son

Mr. and Mrs. S. F. Pelton of Baker street are the proud parents of a son, born April 5th in the St. James Mercy hospital, Hornell. The baby's name is Dale Fuller and he weighed eight pounds, six ounces. Mother and son are doing nicely.

Mrs. Pelton was formerly Miss Glenora Baker of this village.

FRIDAY and SATURDAY SPECIALS
At CANNON'S

Best Quality Percales, "Punjabs" and Fruit of the Loom
19c yd.

Cottage Sets, Gingham checks, lattice and sweet pea designs—fast colors—Gold and Green
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35c and 59c

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$1.95 pair

Men's Blue Denim Overalls, with or without Bib
Special 98c pair

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SPECIALS – April 14 to April 20

Corned Beef	can 17c
Heart's Delight Spinach	largest size 15c
Grapenut Flakes	pkg. 9c
Chocolate Drops, fresh	lb. 15c
Heart's Delight Cocoa	2 lb. box 19c
Clothes Pins	box of 40 10c
Es-Be-Co Ammonia	qt. btl. 13c
Selox, large package	2 for 25c
LaFrance, 3 pkgs. and 1 pkg. Clothes Pines all for	25c

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The Fact Finders By Ed Kressy

MAIL CLOSING TIME

Effective Sept. 25th, 1933

East Bound

Train No. 2 (catcher)---10:15 A. M.
Train No. 10 (stop)----- 6:45 P. M.

West Bound

Train No. 9 (stop)------9:45 A. M.
Train No. 1 (catcher)---5:00 P. M.

J. D. CHEESMAN, P.M.

Local Happenings

The open season for taking muskrats closed April 10th.

Mrs. Bertha E. Damon has been regularly appointed as postmaster at Rushford for four years.

Mrs. W. F. O'Connell entertained the Contract Bridge Club at her home on Main street, Monday.

Clifford Bixby was among the fortunate anglers Saturday. He landed a two-pound trout, measuring 17 inches in length from Dyke Creek.

The Allegany County Bible School Association will convene May 15th, at Rushford.

Mrs. Martha Foote of Hume had her hand seriously injured by being drawn into an electric washing machine wringer April 2nd.

The World Wide Guild meet this Friday evening with Miss Orpha Green on Barney street. They plan to put on the initiation service.

Emelio Yannie has rented the property of Mrs. Kitty McGinty on Main street and has moved his shoe store from the Williams store on Main street.

A project to convert the old Erie livestock yards at West Salamanca into a new Wirport landing field has been approved, with an allocation of $20,952 CWA funds.

Nineteen Allegany county young men left for Buffalo, April 5th, for membership in the Civilian Conservation Corps. One name from Andover, that of Charles Curry, is among them.

The tureen supper at the O. E. S. Monday night was well patronized. The ladies pieced a quilt for sale later, and a towel shower was held. Mrs. Julia Traster won the prize for having her towel done up in the most unique manner. After a program cards were enjoyed before chapter. At the next meeting they will drape the altar.

Menzo Mead has moved into the Walsh property on Maple street.

Over 300 parcels of land will be disposed of at a county tax sale on May 7th.

The Ladies' Aid Society of the Presbyterian church will meet with Mrs. Mable Bundy this Friday at 3 o'clock.

Earl Goodrich is the re-elected president of the Bolivar fire company. Mr. Goodrich was a former resident of Andover.

Wilbur, 12-year-old son of Mrs. Bertie Butts of Cuba, suffered a fractured collarbone when thrown from his bicycle last week.

The L. L. Bridge Club met with Mrs. William Woodruff Tuesday evening. Prizes were won by Mrs. Bernice Nobles and Miss Helen Folsing.

Mr. and Mrs. Roland Laven have moved their household goods from Wellsville to the apartment in the A. O. Kemp building on Greenwood street.

The Sunshine Class of the Baptist church entertained the Young Men's Class at a warm sugar social Friday evening. An especially pleasant evening was reported.

Another enjoyable dance was held at I. O. O. F. Hall Thursday night under the management of Carl Childs. Music was furnished by the Merry Rythmers orchestra of Wellsville.

The neighbors and friends held a surprise party Monday night in honor of V. D. Whitney of Ovid, at the home of his sister, Mr. and Mrs. Charles Updyke. The evening was pleasantly passed with three tables of cards followed by a luncheon.

Arling Cobb, 59, of Greenwood, met with a painful accident Saturday when his fingers were caught in a buzz-saw. All five fingers on the left hand and two on the right were badly mutilated. He was taken to Jones Memorial hospital, Wellsville, for treatment.

The S. D. Baptist Ladies' Aid Society were pleasantly entertained at the home of Mrs. J. L. Williams on Elm street, Tuesday afternoon at a business and thimble meeting. A tureen supper was enjoyed. The May meeting will be held with Mrs. W. L. Greene at the parsonage.

Olin Briggs of Genesee, Pa., 27 years of age, is at Jones Memorial hospital, Wellsville, suffering from a serious bullet wound. Mr. Briggs was assisting in some work of a car and in leaning over to look under the machine a gun fell to the pavement and accidently discharged, sending a bullet into Briggs' chest and out of his back.

Mr. and Mrs. J. B. Harris of Wellsville celebrated their 50th wedding anniversary, April 8th.

The name of Kenneth Wilson of Andover was among the list of patients admitted Tuesday at Jones Memorial hospital.

The Allegany Funeral Directors' Association met at Hotel Bolivar, April 5th. A 7 o'clock dinner was followed by a business meeting.

Irene Baker of Andover is selling the toilet articles of the Century Plant, Des Moines, Iowa, guaranteed of the finest, purest quality. See her goods when she calls.—Advertisement.

The annual Allegany District meeting of the O. E. S. was held at Fillmore, Wednesday. Those attending from here were: Mrs. B. S. Brundage, Mr. and Mrs. Arling Baker, Miss Minnie Clair, Mrs. Denzel Baker, Mrs. George Beebe, Mrs. Henry Baker, Mrs. Frances Teasdale, Mrs. Orville Kupp and Mrs. Ernest Theetge.

Personals

—Irving Gilfillan was in Whitesville, Monday morning, buying maple syrup.

—Miss Dorothy Nobles spent the day Tuesday in Wellsville with Mrs. Kenneth Jones.

—Richard Appier and Lloyd Sly attended the dance at Whitesville Tuesday evening.

—Kenneth Wilson of Elm Valley was in the Wellsville hospital Tuesday, for treatment.

—Mrs. E. H. Higby visited Mrs. Sidney Kaple on Pingrey Hill several days this week.

—Miss Pearl Goodridge and Miss Bernice Cooper visited the Shovel Hollow School Thursday.

—Mr. and Mrs. John Dolan and daughter, Percilla, were business callers in Hornell, Saturday.

—Joseph Hogan and Joseph Gallagher of Hornell spent Thursday with Jack and Lester Regan.

—Mr. and Mrs. Clarence McQuinn of Towanda visited Mr. and Mrs. Paul Childs over the week-end.

—Louis Flohr and daughter Clarabelle of Canisteo spent Saturday evening with Mr. and Mrs. Jay Bunt.

—Miss Alice Clark visited at the home of her niece, Mr. and Mrs. H. C. McCaffery at Greenwood, Friday.

—Mrs. Francis Wales of Belmont spent the week-end with her sister, Mr and Mrs Carl Childs and family.

—Mr. and Mrs. Perry Erskine of Canisteo R. D. 1, are papering the tenant house of Mrs Jay Bunt this week.

—Mr. and Mrs. Wayne Walker of Angelica spent the day Sunday with her parents, Mr. and Mrs. William Hand.

—Mr. and Mrs. Herbert Burdick of Rochester were callers at the home of Mrs. LaRue Crandall, Sunday afternoon.

—Miss Ruby Robinson returned Sunday night from a ten-day visit with her sister, Miss Ruth Robinson at Orange, N. J.

—Mrs. Denzel Baker, Mrs. W. J. Alderson, Mrs. Robert Stout and Mrs. Orla Baker were shopping in Hornell, Monday.

—Mrs. Benjy Hollowell spent Friday and Saturday at the home of her son, Mr. and Mrs. Norman Hollowell at Canisteo.

—Mr. and Mrs. Carl Hann and daughter, Jeanne, and Mrs. B. B. Hann and Mrs. John Burns spent the day Friday in Ithaca.

—Miss Marion Lever returned Monday from Panama where she visited her grandparents, Mr. and Mrs. J. S. Graves several days.

—Mrs. Henry Livermore was in Wellsville Monday and remained as an overnight guest at the home of Mr. and Mrs. Allen Corwin.

—Mr. and Mrs. Harold Griswold of Hornell were Wednesday guests at the home of her mother, Mrs. Ellen Dougherty, of Chestnut street.

—Mr. and Mrs. Joseph Joyce and daughter, Patricia, of Swink Hill, were Sunday guests at the home of his sister, Mr. and Mrs. Avery Mead.

—Mr. and Mrs. C. A. Vincent of Alfred Station were Saturday afternoon callers at the home of his daughter, Mr. and Mrs. Wm. Woodruff.

—Gerald Hann, Wisner Cook and Oliver Kemp were in Hornell, Saturday night to play with Harry Williams' orchestra, at the lacrosse game.

—Mr. and Mrs. Peter Joyce returned from Buffalo Wednesday, after a few weeks passed in that city. Mrs. Joyce is very much improved in health.

—Miss Elizabeth Fuller, who has been passing the Easter vacation at the Raufenbarth-Fuller home here has returned to Rider College at Trenton, N. J.

—Mr. and Mrs. Ira Connors and daughter, Vivian and son Billy of Shovel Hollow were callers at the home of Mr. and Mrs. Orris Parker, Wednesday night.

—Mr. and Mrs. Newton Clark and son Bruce, and Mr. and Mrs. Everett Clark of South Hill were calling on their parents, Mr. and Mrs. H. G. Clarke, Monday.

—Mr. and Mrs. J. J. Dagon and family and Lee Brown and Mrs. Mary O'Conner of Hornell were pleasant callers at the home of Mrs. Ellen Walsh, Sunday.

—Mr. and Mrs. George Sharp and son Lawrence of Limestone, N. Y., and Miss Florence Graves of Olean passed the week-end guests of Mr. and Mrs. George Wereley.

The United States uses up half of the world's output of tin, but only a negligible quantity of this metal is produced in the United States.

Bits of Allegany County News

Belmont has restored music to a place in the school, after a year without instruction, and has engaged a teacher for half time for the coming school year.

Whitesville reports 38 men engaged at its Borden condensory, a record high for employment in that plant.

Belmont has seen plans for a new bridge across the Genesee river on the main east and west highway, drawn by the state highway department. They call for a three-arch concrete structure of great beauty. Work may begin as soon as the Genesee street bridge there is completed this spring.

Angelica is to entertain the county Bible School Association's 60th annual convention in its Methodist church, Tuesday, May 15th.

Alfred University's summer school will begin July 2nd and close August 10th.

Richburg had a smallpox epidemic 60 years ago and a lodge of Good Templars had just been instituted in Belvidere.

Friendship cows, 40 years ago, only brought an average of $34.55 each at one April auction.

Angelica seems to know how to practice economy in village affairs. Its annual estimate for the coming year calls for the raising of but $5,500 by tax. Street maintenance will cost but $1,700, street lighting $1,500, fire department $900 bonds and interest $1,042 etc

Alfred entertains the 96th annual interscholastic field and track meet May 4th

Cuba Baptists are planning a celebration of the centennial of their church, to begin May 31 and end June 3. Several former ministers are expected.

Fillmore had a carriage factory 40 years ago at which four men were employed.

Wiscoy has a newly-organized Sunday School of which Mrs. A. A. Field is superintendent.

Bolivar's new plant of the Allegany Refiners, Inc., shipped out 66 tank cars of its products in March. It is running about 600 barrels of crude each day but has a capacity of 1,500. It is employing 44 persons.

Belfast's town board has voted unanimously to establish a fire district having the town's bounds as limits. Better fire protection to rural areas will be furnished. Five fire commissioners were named.

Ernest W. Hayden Gets D. D. G. M.

At the District Grand Committee of Allegany County Odd Fellows Ernest W. Hayden of Cuba was recommended for District Deputy Grand Master of this district.

There were 65 Past Grands in attendance at the meeting.

In the evening the first degree was conferred by Coudersport degree team in a most commendable manner.

Ten Andover Past Grands were in attendance at the meeting.

Leonard Rosceitte Heard From

Mr. and Mrs. E. F. Stearns received a letter from Leonard Rosceitte, who conducted a shoe shop in Andover for several years, and roomed at the Stearns home on Maple street. Mr. Roscoitte writes from Campabasso, Italy, that he and his family are well and requests to be remembered to all Andover friends here, stating that he has a warm spot in his heart for Andover and her people.

The Cock-o-the-Rock, a bird with large crest and bright orange plumage, has been called the most beautiful bird in the world.

Plenty of soap and water will often take out fresh paint stains on washable clothing, and will work wonders with old stains that are first softened with oil, lard or butter.

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BAKERS' STORE NEWS
Published by Baker Bros. Hardware, Andover, N. Y.

Dolly (dining): "Seems that we don't hear so much jazz in the cafes nowadays."

Rolly (host): "No, and as a result we hear more soup."

Hot Sun

When it comes boiling thru unprotected windows or blazes into open porches it takes away much of the joy of summer.

We who live in this climate are forced to depend upon artificial heat and indoor living about seven and one-half months out of every year, therefore during the balance of the time we should avail ourselves of everything that will contribute to the joy and healthfulness of outdoor life.

Our summers are short but very delightful; let's make the most of them, put awnings on all windows and curtains on all porches that are exposed to the direct rays of the sun—also a tent on the lawn for the children.

You will find canvas goods of this character surprisingly cheap this season. A few dollars invested will pay large dividends in health and comfort for this summer and many to come. The new colors are very attractive, add much to the beauty of your place and will last a long time.

Awnings for your windows—98c up.

Porch Curtains from $2.29 up.

Lawn Tents from $1.89 up.

These prices are not the lowest available but considered from the standpoint of quality, durability and correct workmanship, they are the best value your money can buy.

Measurements taken and awnings put on at no extra charge. We have an order going to the factory; let us have yours at once.

Little Pigs

Or big ones for that matter may not have a high regard for table manners, but they will thrive and be less liable to disease if fed properly.

A good Metal Hog Trough is no draw back to the pork barrel. We are closing out our line both cast and galvanized iron. You may treat your porkers right at little expense.

Mending Holes

Or thin spots in footwear of all kinds—auto tops or cushions—tires, tubes, rain coats, hot water bottles and many other articles—Use So-Lo, large tube 25c.

Good Crops

Can only be expected or obtained when the soil has been thoroly prepared. It must be ploughed by a person who knows how and will do a good job. Then will come the dragging, that is where you will find a lot of slack tillage; farmers trying to do an important piece of work with dull worn-out tools, the loss of crop by this process would buy a new Oliver Harrow, the best soil conditioner offered in this market.

With its heavy rigid frame, long sharp flexible teeth and extra thick shoes, it lays into the job with perfection and will prepare hundreds of acres with little or no cost for repairs.

Furnished in two or three sections —for team or tractor—and at prices so low that the difference in crop pays the bill.

Don't buy any Harrow until you have looked over The Oliver and learned our prices.

Right in Season

If you wish your spring plantings of Flower and Garden Seeds to come up quickly with a strong and healthy growth, you will provide them with a goodly supply of Plant Food; ordinary home produced fertilizers are helpful but they lack the vital elements that carry plant life to complete and generous production against adverse weather conditions.

Such is Vigoro, the specially prepared, 100% plant food. It keeps soil warm and mellow; supplies the necessary chemicals to complete plant life and increase bloom on flowers and a larger crop of higher quality of vegetables.

If you want to test Vigiro, try it on a hill of Pie Plant, and watch it grow an earlier, more prolific and speedier crop. You may cut from Vigoro hills more frequently.

Ten cents per package or in bulk.

Anchor Glue

Now available in Slip Top Metal Cans, use what you need and suffer no loss from the left over. Full pounds 25c.

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Bamboo stock for stream, pond, lake, boat or shore fishing. Beautifully mottled, light and durable. From 10c up.

All brutes are imperfect animals, Man alone is a perfect brute.

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BUTTER Red Rose 90 Score lb. 25c
COFFEE Our Famous Yellow Bag lb. 19c
(If you can buy a better coffee at any price simply tell our manager. He will refund your money and you may keep the coffee).
Graham Crackers National Biscuit 2 lb. pkg. 29c
Babo Keeps bathtubs shining 2 cans 23c
(1 10c pkg. Wet-Me-Wet Window Cleaner Free with each purchase)
Cherries Red, Sour, Pitted—No. 2 2 cans 25c
Peaches Mission Brand—No. 2½ cans 15c
(Calif., Yellow Clingstone—lg. halves in heavy syrup)
TEA Cherry Blossom—Uncolored Japan—½ lb. 20c
PRUNES 70/80 . . . . . 2 lbs. 19c
Baking Powder Clabber Girl—10 oz. can 10c
Savory Cake Decorettes oz. cello. pkg. 5c
Pineapple Sliced, Plantation—lg. No. 2½ 20c
Tomatoes Pinehurst—lg. No. 2½ 15c
Tuna Fish Triton, Yellowtail 2 cans 25c
Dr. Olding's Dog Food 3 cans 25c
Corned Beef Hash 9 cans 25c
PEAS Hillcrest . . . . . 9 cans 25c
Matches Rosebud 5c
Pecan Meats . . . . . lb. 49c
Enerjoy 33c
Pop Corn Golden Yellow 10 oz. cello. pkg. 2 for 15c
Sno-Sheen Cake Flour Pillsbury's pkg. 23c
EGGS Grade C doz. 19c

PRODUCE
California Telephone—Sweet and tender
PEAS . . . . . 3 lbs. 25c
Cooking Apples . . . . . 4 lbs. 15c
Asparagus California select 2 lbs. 25c
Leaf Lettuce . . . . . lb. 10c
Oranges California Seedless 126's—doz. 34c
Oranges California Seedless 150's—doz. 31c
New Cabbage . . . . . 3 lbs. 10c
Green Onions Southern, 4 large bunches 15c
Cucumbers fancy hot house . . . . each 10c

MEATS
If you're fussy about your meats, shop at the Market Basket—You'll find our meats just suited to your taste.
Fresh Pig Liver- - - - - 2 lbs. 25c
Chuck Roast choice cut . . . . lb. 12½c
Pork Loin baby pig, either end, . . lb. 15c
Short Ribs of Beef . . . 4 lbs. 25c
Club Franks . . . . . 2 lbs. 25c
Round Steak juicy tender . . . . . lb. 21c
Canadian Bacon . . . sliced, lb. 29c
Beef Hamburg . . . . . 3 lbs. 25c
Arpeako Nu Franks . . . . lb. 25c
Arpeako Smoked Liver Sausage lb. 32c
THE MARKET BASKET
Every article we sell must be entirely satisfactory or your money refunded.