

LEGAL NOTICES

NOTICE TO CREDITORS

NOTICE IS HEREBY GIVEN That the undersigned, ELEANOR ELIZABETH ZIMMERLY, has been appointed Administratrix of the Estate of WILLIAM ZIMMERLY, Deceased, by the County Court of Lane County, State of Oregon. All persons having claims against the Estate must present the same duly verified on or before six months to the Administratrix at the law office of HERBERT W. LOMBARD, First National Bank Building, Cottage Grove, Oregon. Dated and first published December 10, 1942. ELEANOR ELIZABETH ZIMMERLY, Administratrix. HERBERT W. LOMBARD, Attorney. 17-5t-21

NOTICE OF TIMBER SALE. Sealed bids, marked outside "Bid for Timber", and addressed to the Chief Forester, O. and C. Administration, 410 Custom House, Portland, Oregon, will be received until 10:30 A. M., Pacific Time, January 12, 1943, for the purchase of timber upon tracts hereinafter described; each bid must state the amount per M. feet B.M., which will be offered for each species and the total consideration which will be paid for the timber. No bid for less than the appraised value will be considered. Each bid will be submitted in duplicate and be accompanied by a deposit in the form of a certified check in favor of the Treasurer of the United States. The deposit of any successful bidder will be credited on the contract. Payment in full at the time of filing the contract is required in sales amounting to \$2500 or less. For copies of the form of proposal, form of contract and bond, terms of payment, amount of deposit required with bid, amount of bond required with contract and other information, application should be made to the address shown above. IN LANE COUNTY: T. 18 S., R. 1 E., Sec. 13, all merchantable timber designated for cutting on the SE $\frac{1}{4}$ SE $\frac{1}{4}$, estimated for the purpose of this sale to be 1270 M. feet Douglas Fir. No bid for less than \$4.25 per M. ft. B.M. or a total purchase price of \$5,397.50 will be considered. All trees less than 14 ins. DBHOB are reserved from cutting. To be logged with caterpillar tractor except in areas designated by the District Forester. The right to waive technical defects, and to reject any and all bids is reserved. Dated at Portland, Oregon, this 28th day of December, 1942. W. H. Horning, Chief Forester, O. & C. Administration. 20-2t-21

NOTICE OF FINAL SETTLEMENT

NOTICE IS HEREBY GIVEN: That Charles McKibben and Louis McKibben, as Executors of the Estate and Last Will and Testament of Eliza J. McKibben, Deceased have filed their Final Account and the County Court of the State of Oregon for Lane County has fixed Monday, the 8th day of February, 1943 at the hour of 10:00 o'clock in the forenoon in the County Court Room at the County Court House, Eugene, Oregon as the time and place for hearing objections. All objections must be filed on or before said date.

Dated this 29th day of December, 1942.
CHARLIE MCKIBBEN,
LOUIS MCKIBBEN,
Executors.
Harris & Bryson,
Attorneys. 20-5t-24

NOTICE OF TIMBER SALE. Sealed bids, marked outside "Bid for Timber", and addressed to the Chief Forester, O. and C. Administration, 410 Custom House, Portland, Oregon, will be received until 10:30 A. M., Pacific Time, January 12, 1943, for the purchase of timber upon tracts hereinafter described; each bid must state the amount per M. feet B.M., which will be offered for each species and the total consideration which will be paid for the timber. No bid for less than the appraised value will be considered. Each bid must be submitted in duplicate and be accompanied by a deposit in the form of a certified check in favor of the Treasurer of the United States. The deposit of any successful bidder will be credited on the contract. Payment in full at the time of filing the contract is required in sales amounting to \$2500 or less. For copies of the form of proposal, form of contract and bond, terms of payment, amount of deposit required with bid, amount of bond required with contract and other information, application should be made to the address shown above. IN LANE COUNTY: T. 18 S., R. 1 E., Sec. 23, all merchantable timber designated for cutting on the N $\frac{1}{2}$ SE $\frac{1}{4}$ and N $\frac{1}{2}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$, estimated for the purpose of this sale to be 4575 M. feet Douglas Fir, 85 M. feet Hemlock. No bid for less than \$5.00 per M. ft. B.M. for the Douglas Fir, \$1.50 per M. ft. B.M. for the Hemlock, or a total purchase price of \$23,002.50, will be considered. All Douglas Fir less than 30 ins. DBHOB reserved from cutting. To be logged with caterpillar tractor except on areas designated by the District Forester. The right to waive technical defects, and to reject any and all bids is reserved. Dated at Portland, Oregon, this 8th day of December, 1942. W. H. Horning, Chief Forester, O. & C. Administration. 17-4t-20

LEGAL NOTICES

NOTICE OF TIMBER SALE. Sealed bids, marked outside "Bid for Timber", and addressed to the Chief Forester, O. and C. Administration, 410 Custom House, Portland, Oregon, will be received until 10:30 A. M., Pacific Time, February 9, 1943, for the purchase of timber upon tracts hereinafter described; each bid must state the amount per M. feet B.M., which will be offered for each species and the total consideration which will be paid for the timber. No bid for less than the appraised value will be considered. Each bid must be submitted in duplicate and be accompanied by a deposit in the form of a certified check in favor of the Treasurer of the United States. The deposit of any successful bidder will be credited on the contract. Payment in full at the time of filing the contract is required in sales amounting to \$2500 or less. For copies of the form of proposal, form of contract and bond, terms of payment, amount of deposit required with bid, amount of bond required with contract and other information, application should be made to the address shown above. IN LANE COUNTY: T. 19 S., R. 6 W., Sec. 15, all merchantable timber designated for cutting on the E $\frac{1}{2}$ NE $\frac{1}{4}$, estimated for the purpose of this sale to be 3425 M. feet Douglas Fir, 45 M. feet Hemlock, 70 M. feet Red Cedar. No bid for less than \$4.00 per M. ft. B.M. for the Douglas Fir, \$1.50 per M. ft. B.M. for the Hemlock and Red Cedar, or a total purchase price of \$13,872.50 will be considered. The right to waive technical defects, and to reject any and all bids is reserved. Dated at Portland, Oregon, this 4th day of January, 1943. W. H. Horning, Chief Forester, O. & C. Administration. 21-4t-24

NOTICE OF FINAL SETTLEMENT

Notice is hereby given that CHARLES BYRON MCFARLAND, as Executor of the Last Will and Testament of C. A. MCFARLAND, Deceased, has filed herein his final account in the County Court of the State of Oregon for Lane County, and has fixed Tuesday, the 9th day of February, 1943, at the hour of Ten o'clock in the forenoon, at the County Court Room, County Court House, Eugene, Lane County, Oregon as the time and place for hearing objections. All objections thereto must be filed on or before said date. Dated January 7, 1943. CHARLES BYRON MCFARLAND, Executor of the Last Will and Testament of C. A. MCFARLAND, Deceased. HERBERT W. LOMBARD, Attorney for Estate. 21-5t-25

What You Buy With WAR BONDS

Wishful thinking will not halt Hitler's tyranny, nor will "spare change" financing give us the money necessary to win this war. So start today investing in your country's War Bonds with ten percent or more of your earnings.



Wishful thinking will not help you to buy that new furniture when the war is won. But your money saved in War Bonds will. Join the Payroll Savings Plan at your office or factory. Let's "Top that Ten Percent." U. S. Treasury Department

Professional Cards

FUNERAL HOMES
KARL K. MILLS, Mortician.
Phone 202

DENTISTS
DR. W. E. LEBOW—Dentistry
—No. 1 Omer Apartments
Cottage Grove, Ore. Phone 35

PHYSICIANS
H. AXLEY, Physician and Surgeon—Evenings by appointment. Over Kem's for Drugs Cottage Grove, Oregon.

DR. KATHERINE SCHLEEF, M. D.—Physician and Surgeon. Apartment 10, Omer Apartments. Phone 247.

ATTORNEYS
HERBERT W. LOMBARD, Attorney at Law. First National Bank Building, Cottage Grove, Oregon. Phone 94.

ALTA KING—Lawyer, 613 Main street. Office phone 254J; Res. phone, 28F31, Cottage Grove, Ore.

TITLE ABSTRACT CO., 881 Oak St., Eugene, Ore. Edward F. Bailey, Pres. Abstracts, Title Insurance, Escrows.

What Is Income Tax

The federal income tax is, as the name implies a tax levied upon incomes, and it is payable in relation to the amount of income. Income, for Federal income tax purposes, means in general any compensation for one's services, whether the compensation be in money or in goods or other services; it includes also the net value received for the product of one's labor, as farm produce in the case of a farmer; income from investments; profit from business operations; and other gains from sales and exchanges of goods and property. Certain limited categories of income are, however, tax exempt, and to the extent of such exemption are excluded in computing the tax.

Because of exemptions from the tax given to persons having less than certain stated amounts of income, as well as because of various deductions and credits allowable, only a small proportion of the number of persons receiving income have until recently been subject to the tax. Thus, of the estimated 55 million persons in this country who received income in one form or another during the calendar year 1941, only some 26 million persons were required to file federal income tax returns for that year, while of these same 26 million, more than 9 million were not taxable due to credits and deductions allowable.

As a result of the lowering of exemptions, many more persons are now subject to the federal income tax than before, and for the calendar year 1942 it is estimated that more than 35 million persons will file federal income tax returns. To the large number of persons now subject to the federal income tax, who have never reported income before for federal tax purposes, an understanding of the law and applicable regulations is of prime importance.

An income tax return is a declaration on the part of the taxpayer of his total taxable income for the year, together with the various deductions, exemptions, and credits to which he is entitled. It is in reliance upon voluntary disclosure, and the integrity of taxpayers generally, that the cost of administration of the income tax can be kept at a minimum. Though the return is a voluntary statement, any person who willfully makes a return which he does not believe to be true and correct in every material matter is subject to the penalties provided by law.

The first requirement of the law is the filing of an appropriate return. For individuals generally, this must be done by March 15 following the end of the calendar year. The return must be filed with the appropriate Collector of Internal Revenue for the district in which is located the legal residence or principal place of business of the person making the return.

Under the present law every single person, and every married person not living with husband or wife, having a total income (earnings, together with other income) of \$500 or more, and married persons living with husband or wife throughout the taxable year, who have an aggregate income (total earnings of both husband and wife, together with other income) of \$1200 or more, regardless of the amount of net income, must file a return.

Salesbooks, receipt books, book-keeping systems. The Sentinel.

Buy, Sell, Rent, Trade or Exchange Thru a Sentinel Classified Ad They Are Inexpensive

RATES: 2 cents per word for 1st insertion, 1 cent per word for subsequent insertions; Minimum charges: 1st insertion 30 cents, subsequent insertions, 25 cents each insertion. Service charge of 15 cents additional will be added for want ads charged after Thursday. Keyed ads 25 cents extra. Card of thanks, resolutions, etc., take same rate as want ads.

FOR SALE—
FOR SALE: 1934 Chevrolet truck. Good condition and good rubber. A. L. Williams, Walden. 21-1tp

FOR SALE: Electric range, good condition, \$25.00. Rev. Ericile White, 354 South Fifth St. 21-1tc

FOR SALE: Chester White weaner pigs, 7 weeks old. Durham Mapes, Lorane road north of cemetery. 21-1tp

SELL FOR CASH
Callahan's, Eugene, will pay spot cash for Store Stocks—used household goods, washers, refrigerators, garden tractors, ranges, trailers, etc.—Write Callahan's. 21-2tc-22

FOR RENT—
FOR RENT: 6-room house. Philco battery radio, late model. Telephone 16F22. 21-1tp

FOR RENT: Partly furnished housekeeping rooms. Also sleeping rooms. Reasonable. 104 N. 6th. 21-1tp

FOR RENT: Four room furnished apartment. Call at 136 North Sixth Street. 21-1tp

FOUND—
FOUND: Spare wheel, tire, tube. Owner may have same by identifying property and paying for this ad. R. C. McKay, B. B. Rte. 21-1tp

MISCELLANEOUS—
All kinds of welding, both electric and acetylene. Machinery repairing and blacksmithing. O. K. Welding Shop, in new location, 10th and Jefferson. 1-tfc

WATER WELL DRILLING, pumps and supplies. Phone 26F23. J. H. Thomas, Oakland, Oregon. 42-tfc

GAS, ELECTRIC WELDING, truck winches made, etc. If it's a repair job, get our estimates. Cottage Grove Boiler and Welding Co. Madison Street. Phone 181Y. 1-tfc

25 Years Experience. Clean, neat work. Paperhanging, painting. C. Maxson, 817 So. Third St. 50-tfc

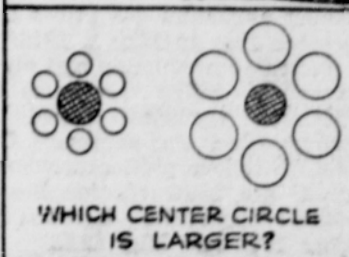
FOR RENT—Floor sanders, waxers and a vacuum cleaner. The Grove Hardware, phone 18. 33-tfc

"MY 5 CHILDREN and I use ADLERIKA when needed; have kept it on hand for 20 years." (C.C. Mass.) ADLERIKA with its 3 laxative and 5 carminative ingredients is just right for gas and lazy bowels. Get ADLERIKA today.
Kem's For Drugs, Kelly Drug Company, and Cottage Grove Pharmacy.

Seeing is Believing



PAUL (DIZZY) TROUT IS UNIQUE IN SPORTS ANNALS, SAYS THE BETTER VISION INSTITUTE. ORDINARILY, "LEFT-EYED" PERSONS ARE "LEFT-HANDED" OR "SOUTH-PAWS," BUT THIS HURLER IS "LEFT-EYED, YET NOT A "SOUTH-PAW."



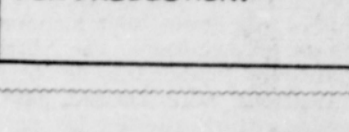
ARE TINY CLUSTERS OF SENSITIVE NERVES AT THE ENDS OF ITS ARMS. THESE NERVES CAN SEE LIGHT ONLY AND NOT OBJECTS OR COLORS.



WHICH CENTER CIRCLE IS LARGER? 32/5 3W45 3HL 3BA HUGB

GOOD VISION SPEEDS PRODUCTION...

ILLUSTRATION SHOWS MEN ENGAGED IN PRECISION WORK ON AIRPLANE CYLINDER BLOCKS. OLD EYES OF WORKERS ARE TUNED UP FOR PRODUCTION.



Bangkok Streets Once Canals
Bangkok, capital of Thailand, used to be called the "Venice of the Orient" because canals once were its only streets.

Great Uses
Soybean meal can be made into celluloid substitutes, feed, fertilizer, human food, glue, casein and water paints.

Experienced Farm Girls
Farm girls who have had experience in dairy calf club projects can help out in these times by preparing themselves for teststers in dairy hard improvement associations. A training course for teststers will be given at Ohio State university October 19-21. Full information can be obtained from Ivan McKellip, animal husbandry department.

LIBERTY LIMERICKS



A conductor named Mr. Kincaid,
Said—"Now that our country needs aid,
Let's all get aboard,
Buy Bonds, and not board—
So our loved ones may live unafraid!"

War Savings Bonds and Stamps are just the ticket to help smash the Nazis and Japs. Buy yours today!
U. S. Treasury Dept.

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☐ Check here if you prefer to enclose the entire \$11.95 with this coupon, in which case you pay no postage charges whatsoever. Your 5-Day Return Privilege still applies, of course.

Why do people brush their teeth?

You might say that people brush their teeth to keep them clean—or to make them sparkle—or because their dentists told them to.

But, few people brushed their teeth until advertising told them it was important.

In more ways than most people realize, advertising has promoted health and happiness in the course of selling its wares.

And at the same time, by increasing business, it has helped make more jobs—so more people can enjoy the things it offers for sale.

The Sentinel