

Draymen Will Be Liable For Tax

New Source of Revenue Applies to Transportation of Property

According to announcement by Joseph T. McDonald, Collector of Internal Revenue, of Scranton, the Revenue Act of 1942 with respect to tax on the transportation of property, will include hauling done by draymen and coal truckers as well as other common carriers.

As interpreted by Collector McDonald, Section 3475 of the Internal Revenue Code, as added by section 620 of the Revenue Act of 1942, imposes upon the amount paid within the United States after December 1, 1942, for the transportation, on and after that date, of property by rail, motor vehicle, water, or air from one point in the United States to another, a tax equal to 3 per cent of the amount so paid except that, in the case of coal, the rate of tax shall be 4 cents per short ton (2,000 pounds).

Regulations relating to this new tax are in the course of preparation and will be issued at the earliest practicable date.

The tax applies only to amounts paid on and after December 2, 1942, to a person engaged in the business of transporting property for hire (including amounts paid to a freight forwarder, express company, or similar person) for transportation which originated on or after December 1, 1942. The tax is payable by the person making the taxable transportation payment and is collectible by the person receiving such payment.

Who is Liable

The term "person engaged in the business of transporting property for hire" includes common carriers, contract carriers, local moving and drayage concerns, and any other person rendering transportation for hire, wholly or in part, by rail, motor vehicle, water or air. In general, where the delivery activities of a wholesale or retail merchant are carried on with his own trucks and are merely incidental to his business of selling merchandise, the merchant is not regarded as being a "person engaged in the business of transporting property for hire" even though a separate charge for the delivery is made to the customer.

Definition of Transportation

The term "transportation" means the movement of property by a person engaged in the business of transporting property for hire, including inter-state, intra-state, and intra-city and other local movements and all services and facilities rendered, furnished, or used in connection therewith. It includes receipt, delivery, elevation, transfer in transit, ventilation, refrigeration, icing, storage, demurrage, towage, lighterage, handling of property transported, feeding and watering livestock, and all other incidental services and facilities.

The tax does not apply to the amount paid for the transportation of property:

- When the transportation originated prior to the first moment of December 1, 1942;
- When paid prior to December 2, 1942, regardless of when the transportation occurs;
- When paid outside the United States regardless of where the transportation occurs;
- When paid by a freight forwarder, express company, or similar person for transportation with respect to which the tax is payable to such freight forwarder, express company, or similar person;
- When paid for the transportation of property in course of exportation to a foreign country or shipment to a possession of the United States and actually so exported or shipped;
- When paid directly to the United States or any agency or instrumentality thereof; or
- When paid directly to a carrier by the United States or any agency or instrumentality thereof or by a State or political subdivision of a State.

As indicated in (g) above, amounts paid by the United States or any agency or instrumentality thereof or by a State or political subdivision of a State are exempt from tax only when the payment is made directly to the carrier by the governmental agency. Transportation charges not

paid directly to the carrier (for example, charges paid by Government contractors operating on a cost-plus-fixed-fee or other basis) are subject to the tax. The fact that in such a case the contractor may be reimbursed for such transportation charges paid will not affect the tax liability. No proof of exemption will be required in any case where a shipment is made under a Government bill of lading, Standard Form 1058A, or where the transportation charge is paid directly by the governmental agency entitled to exemption.

Coal

In the case of coal, the law provides that "the tax on the transportation of coal shall not apply to which there has been a previous taxable transportation." The term "coal" includes anthracite, bituminous, semi-bituminous, sub-bituminous and lignite coal, coal dust, and coke and briquettes made from coal. An amount paid after December 1, 1942, with respect to the first transportation for hire originating on or after that date of coal is subject to tax, except that if such payment covers a movement from the mine to a preparation plant, including a breaker, washery or tipple, then the tax will attach to the first transportation for hire which occurs thereafter. No tax attaches with respect to the transportation of coke or briquettes made from coal, provided there has been a previous taxable transportation of the coal or coke or briquettes were manufactured.

When a person delivers to a carrier a quantity of coal for a transportation movement, and the transportation tax has previously been paid with respect to the coal so delivered, a statement to that effect shall be endorsed by the shipper on the bill of lading or other shipping papers. This endorsement shall constitute authority to the carrier not to collect tax with respect to the transportation charges due on such shipment.

Since the tax on the amount paid for the transportation of coal applies only with respect to amounts paid after December 1, 1942, for transportation originating on or after that date, there can have been no previous "taxable transportation" of coal prior to December 1, 1942. It follows, therefore, that in the case of coal the amount paid after December 1, 1942 for the first transportation of such coal on or after that date is subject to the tax, provided the transportation movement is carried on by a "person engaged in the business of transporting property for hire." The fact that there may have been one or more movements of such coal prior to December 1, 1942 is immaterial.

Registration

Not later than January 30, 1943 or within 60 days after first engaging in the business of transporting property for hire by rail, motor vehicle, water or air, every person so engaged shall file an application for registry on Form 90 with the collector for the district in which is located his principal place of business or, if he has no principal place of business in the United States, then with the Collector of Internal Revenue, Baltimore, Maryland. The collector receiving an application for registry will issue a certificate of registry on Form 89A which must be posted in the registered place of business. Copies of Form 890 may be procured from collectors of internal revenue.

Monthly Returns

Monthly returns of the transportation tax will be filed on Form 727 (Revised). The return, accompanied by remittance of the tax, must be filed with the collector of internal revenue for the district in which the principal place of business of the person required to file the return is located or if he has no principal place of business in the United States, with the Collector at Baltimore, Maryland, on or before the last day of the month following the month for which it is made. The first return and payment of the tax will be due not later than January 31, 1943. Form 727 (Revised) is being printed and will be available at offices of collectors of internal revenue well in advance of the due date.

Responsibility of Collection

Beginning December 2, 1942 carriers should proceed to make collection of the tax from the shippers or other persons paying the transportation charges. Amounts so collected constitute a trust fund for the

benefit of the United States and such amounts should be retained by the carrier until the return is filed.

Farmers Complete Quotas for 1942

(Continued from page one)

Crust, William E. Madisonburg Fahlinger, Glenn Madisonburg RD Pledler, Edwin Bellefonte RD 2 Galligan, Ronald Penna Furnace Hall, Ellis W. Julian Hazel, Ray E. Millheim Hosterman, George H. Spring Mills Huey, Gordon L. Rebersburg RD Irvin, Andrew J. Julian RD Irvin, Eugene M. Penna Furnace Irwin, Thomas C. Bellefonte RD 3 Johnson, Walter C. State College RD McKool, William S. Spring Mills McKivison, Jas. M. Spring Mills RD Marshall, John M. Pine Grove Mills Matten, Samuel Port Matilda Peters, Edward J. Bellefonte RD 1 Powell, Frank M. Bokalburg Resides, Geo. W. Madisonburg RD Ripka, Clyde Bellefonte Rocky, George Millheim Rodgers, Gerald L. Bellefonte Rossman, Lester L. Spring Mills RD Runkle, Jay H. Bellefonte RD 2 Shawley, Calvin W. Port Matilda Spady, Ray Centre Hall Spicer, Lewis Bellefonte Spotts, Joseph O. Bellefonte RD 1 Stanton, Harold M. Port Matilda Storch, J. P. Myles State College Stryker, Ray H. Coburn Treasurer, David L. Spring Mills RD Vonada, John Z. Bellefonte RD 2 Walters, John W. Bellefonte RD 2 Watkins, Edward L. Bellefonte RD Way, Charles H. Bellefonte RD 2 Weiser, David D. Spring Mills RD Wells, John H. Spring Mills RD Wilson, James W. Centre Hall RD Wilson, Thomas G. Warriors Mark Withright, Reuben Bellefonte RD 2 Workinger, Wm. E. Spring Mills RD Stamm, Paul Spring Mills RD Stamm, Carl Millheim RD Stamm, Floyd Woodward RD Houck, Earl State College RD Campbell, Mahlon State College Bayless, Lewis W. Bellefonte RD Cross, William Bellefonte RD Grove, Clarence C. Bellefonte RD 2 Grove, Fred B. Howard RD Hess, Edgar E. State College RD Hettinger, Clayton Rebersburg RD Hoover, Miles M. Port Matilda RD Hosterman, J. David Spring Mills Ishler, Ray C. Bellefonte RD 2 Orndorf, Howard A. Howard RD Wian, Willard F. Bellefonte RD Davidson, F. G. Warriors Mark RD

FARM CALENDAR

Timely Reminders From The Pennsylvania State College School of Agriculture

More Milk Needed—Needs of the armed forces, Lend-Lease, and the civilian population demand that every milking cow produce to the limit of her ability. Experiments at the Pennsylvania State College have shown that dairy cows will respond to better grain feeding than has been recommended in past years, but the dairyman must use judgment.

Save Paint Brushes—Old paint brushes that have good bristles but are dried out may be reclaimed by soaking overnight in paint thinner, thoroughly cleaning and drying in a roll of heavy paper to keep them straight. Remind agricultural engineers of the Pennsylvania State College. Good new brushes are getting scarce.

Keep Pullets Laying—A slump in egg production after the pullets have laid for several months usually can be avoided if the body weight of the birds is maintained, say poultry specialists of the Pennsylvania State College. They urge feeding of the proper rations and careful attention to all the details of flock management.

Produce More Hogs—In addition to the hogs grown for marketing enough should be produced to provide meat for the farm family. Livestock specialists of the Pennsylvania State College explain that this will relieve the pressure on the commercial meat supply.

Install Fittings—Many of the older farm machines which have only oil holes can be equipped with high pressure grease gun fittings by drilling holes, say Jenn State agricultural engineers. Then more efficient lubrication can be used.

Give Living Tree—Consider the use of a living Christmas tree as a gift this year. Penn State ornamental horticulturists say that such trees can be dug and placed in large tubs.

Going to church regularly may not be your habit but it would be a good habit for you to have.

CENTRE COUNTY HOSPITAL IN THE WEEK'S NEWS

Monday of Last Week

Admitted: Mrs. Luther Emelich, State College, R. D. 1; Mrs. Nettie Lyons, Bellefonte; Discharged: Mrs. Louis Bell and infant daughter, State College; Births: a daughter to Mr. and Mrs. Edward L. Pierce, of Bellefonte, discharged Sunday; a daughter to Mr. and Mrs. Charles Johnstonbaugh, Bellefonte, R. D. 3, discharged Sunday.

Tuesday of Last Week

Admitted: Mrs. William J. Goode, State College; Discharged: Mrs. Howard Johnson and infant daughter, Pleasant Gap; Admitted Friday and discharged Saturday: Helen Green, Bellefonte, R. D. 1.

Wednesday of Last Week

Admitted: Miss Mildred Snavely; Discharged: William McBride, Shippenburg; Discharged: Mrs. Guy O. Musser, Millheim; Matthew Smith, Spring Mills, R. D. 2; Mrs. Ralph K. Nyman, Bellefonte. Admitted Wednesday and discharged Friday: Wade W. McKee, Bellefonte.

Thursday of Last Week

Admitted: Joan Mitchell, State

College; Peggy Derr, Pleasant Gap;

Discharged: Mrs. J. Ernest Warner, Centre Hall; Admitted Thursday and discharged the same day: Wilma Houtz, Centre Hall; Mrs. Wade McKee, Bellefonte; Admitted Thursday and discharged Friday: Melvin C. Snyder, Spring Mills.

Friday

Admitted: William H. Young, Bellefonte, R. D. 1; T. Calvin Cori, Bellefonte; Discharged: Harry Spearly, Bellefonte, R. D. 1; Mrs. William Adams and infant daughter, Pleasant Gap; Admitted Friday and discharged Saturday: Helen Green, Bellefonte, R. D. 1.

Saturday

Admitted: Jacob Lohr, State College, R. D. 1; Robert Benner, Bellefonte; Discharged: Richard Deviney, State College, R. D. 1; Mrs. Harry Smith and infant son, State College; Allen Hewitt, Bellefonte; Mrs. I. J. Lucas, Wingate; Births: a daughter to Mr. and Mrs. Charles Nelo, Bellefonte; a daughter to Mr. and Mrs. Nevin E. Keller, Spring Mills.

Sunday

Admitted: Miss Marian Schrack, State College; Discharged: Miss Bernece Johnstonbaugh, Bellefonte, R. D. 2; Birth: a daughter to Mr. and Mrs. Robert Shay, Millersburg.

There were 38 patients in the hospital at the beginning of this week.

REBERSBURG

Corp. Earl Burd, Sgt. Elmer Tarrall and Pvt. George Koclian, of Camp Meade, Md., were Sunday guests with the former's parents, Mr. and Mrs. Willard Burd.

Mahlon Winkblech of Brackney, spent several days last week at the John Weaver home.

Rev. and Mrs. N. I. Astakhoff returned Friday to their home in West Rebersburg, after a two-month absence while engaged in Bible Conference work in the Southern States.

Mr. and Mrs. Phelps Weaver and daughter Gloria, of Montgomery, were Sunday supper guests at the C. J. Weaver, Jr. home.

Mr. and Mrs. R. N. Bierly and daughters Lucille and Mrs. Kurtz Weaver attended the funeral of Mrs. Bierly's mother, Mrs. Clara Leister, at Centre Hall, Monday afternoon.

Mahlon Hummel, who is in the service and stationed in New York State, spent several days with his wife at the home of her parents, Mr. and Mrs. Alton Auman.

Mrs. C. A. Page, Mrs. J. E. Ziegler, Miss Betty Page and Mrs. M. W. Breen were Saturday shoppers in Lewistown.

A son was born to Mr. and Mrs. Malvin Stover at the Williamsport Hospital last Thursday. He has been named Michael Ray. Mr. and Mrs. Stover are the happy grandparents.

Mrs. Elsie Waite of Wolfe State was called to the Mrs. Elizabeth Weaver home last week to care for Mrs. Weaver, who was confined to her bed with a bad cold.

Mr. and Mrs. Charles Kreamer and daughter Mary Ann, of Harrisburg, visited Mrs. Kreamer's parents, Mr. and Mrs. C. M. Bierly, last Thursday with Mrs. Sumner Noll and daughter Elsie Jane.

Ladies of the Rebekah Lodge held their annual Christmas party on Monday evening in the I. O. O. F. hall.

Dr. and Mrs. K. A. Law and two children and Mrs. Law's mother, Mrs. McMillen of Millheim, called at the J. N. Moyer home Sunday afternoon.

Elmer Swope and Mr. and Mrs. Harry Swope were Sunday evening supper guests at the home of Mr. and Mrs. James Lucas of Mill Hall.

Mr. and Mrs. Fred Kessling and daughter Christine and son Clarence of York, called at the home of Mrs. Kessling's mother, Mrs. Lucy Conaway, and brought her many good things to eat. An evening caller was Ellsworth Conaway of Lock Haven.

Sunday callers at the home of Robert Conaway and family were Fred Kessling and son Clarence and daughter Christine, of Yonell, and Mrs. Betty Aley of Bellefonte.

Mrs. Elsie Noll and daughter, Mrs. Betty Swan, and grandson Dickie Noll of State College, were weekend guests of Mr. and Mrs. Sumner Noll and daughter Elsie Jane. Callers on Sunday afternoon were Betty Aley of Bellefonte, Mary and June Fye, and Pete Dolan.

Mr. and Mrs. Jack Mabius, Miss Betty Aley of Bellefonte, spent Sunday at the G. E. Aley home. Mrs. Leon Aley was an overnight guest at the same place.

Mr. and Mrs. William Beightol and sons Harry and Earl, and daughter Louise of Howard, motored here and were accompanied by Mrs. Alice Betz and Mrs. Robert Conaway. They helped Mr. and Mrs. John

Clymer Tyson and Mrs. Carlos Tyson of Harrisburg, spent the weekend at the William Tyson home.

Mrs. Emma Seyler of Avis, is visiting her aunt, Mrs. Alice Crouse.

Mr. and Mrs. Harold Esterline were Monday visitors in Williamsport.

Mrs. Frank McIntyre of Brackney, visited friends in this vicinity last week.

Misses Betty Smith and Alice Britton of Enola, were weekend visitors with the former's parents, Mr. and Mrs. R. W. Smith.

Mr. and Mrs. A. E. Limbert and Mrs. Lizzie Pledler visited Mrs. Harry Weaver in State College on Friday.

Rev. Fred Deanbeaux is confined to his home because of illness. He was unable to fill his pulpit in the Reformed church on Sunday evening.

Miss Elizabeth Brungart of Bellefonte, is visiting her parents, Mr. and Mrs. C. R. Brungart.

Mr. and Mrs. W. H. Hackenberg of Muncy, were Wednesday evening visitors with the former's mother, Mrs. W. J. Hackenberg.

Wallace Walker has been on the sick list the past week.

Mrs. John Reish; Mrs. Paul Winters, Mrs. M. C. Haines and Mrs. W. J. Hackenberg attended a Christmas party in State College on Saturday afternoon, given by the Republican women of the county.

Mr. and Mrs. Paul Cummings and son Dean, of Williamsport, and Mr. and Mrs. Ralph Cummings and son of Lock Haven, spent Sunday with their parents, Mr. and Mrs. A. G. Cummings.

Mr. and Mrs. R. W. Smith and Mrs. A. G. Cummings attended the funeral of John Jordan at Tusseyville, Saturday afternoon.

The Ladies' Aid of the Evangelical church will hold their Christmas party at the W. H. Ziegler home on Friday evening.

Lone Cruiser's Bold Adventure

(Continued from page two)

"Occasionally there would be a momentary lull, then somebody would open fire," the second officer continued. "After the firing subsided, we didn't know which of the ships around us were friendly and which enemy."

"We waited tensely for dawn to see who and what were there. All gun crews stood by to fire at the first sight of the enemy."

Sixth Salvo Does It

"First visible were several disabled ships, of which one was a U. S. light cruiser and the remainder destroyers. One of the latter, lying off the southwest tip of Savo Island about seven miles away, was identified definitely as a Jap and fired six salvos at her."

"The third, fourth and fifth straddled the destroyer and the sixth exploded her in a mass of flames. She sank quickly."

"On all sides, the water was thronged with shipwrecked sailors, a few Japanese but mostly Americans, floating in lifejackets, clutching rafts, covered with oil."

"It was a welcome sight to see small boats leave Guadalcanal and pick up survivors," the officer said. "We passed nearby one Jap sailor treading water without life jacket. We threw him a lifejacket, which landed close to him. He turned his head the other way and refused our gift."

"Although the action was ended for the moment and the rest of the day passed without attack, there was little repose aboard the cruiser for two Jap submarines were reported sighted in the area and the danger of assault by air remained continuously."

"This was as hard as actual battle on the nerves of the men," the officer observed. They still were at battle stations on constant alert, and most hadn't had any real food for a long time.

"It was a great relief when we finally were proceeding out of the area. Everybody was happy, too, when midnight of Friday, the 13th, arrived, and it became Saturday, the 14th."

Legal Notices

ADMINISTRATOR'S NOTICE

In the matter of the estate of Pauline Broedel, late of Bellefonte Borough, deceased.

Letters of administration d. b. n. c. t. a. on the above estate are granted to the undersigned, all persons indebted to the said estate are requested to make immediate payment, and those having claims or demands against said estate to present the same without delay for settlement to R. PAUL CAMPBELL, Administrator, d. b. n. c. t. a. Bellefonte, Pa. x1

EXECUTOR'S NOTICE

In the matter of the estate of Mabel Ruth Erdley, late of Gregg township, Centre County, deceased.

Letters testamentary on the above estate having been granted to the undersigned, all persons indebted to the said estate are requested to make immediate payment, and those having claims or demands against said estate to present the same without delay for settlement to H. F. EDDLEY, Executor, Spring Mills, Pa. John G. Love, attorney, for estate, Bellefonte, Pa. x1

EXECUTOR'S NOTICE

In the matter of the estate of Anna R. Hall, also known as Anna Hall Finch, late of Unionville Borough, deceased.

Letters testamentary on the above estate having been granted to the undersigned, all persons indebted to the said estate are requested to make immediate payment, and those having claims or demands against said estate to present the same without delay for settlement to CHARLES H. POORMAN, Executor, Bellefonte, Pa. Johnston & Johnston, attorneys for estate, Bellefonte, Pa. x1

EXECUTRIX'S NOTICE

In the matter of the estate of William A. Thomas, late of the Borough of Millersburg, Centre County, Pa. deceased.

Letters testamentary on the above estate having been granted to the undersigned, all persons indebted to the said estate are requested to make immediate payment, and those having claims or demands against said estate to present the same without delay for settlement to PEARL THOMAS, Executrix, Millersburg, Pa. James C. Pusey, attorney for estate, x1

EXECUTOR'S NOTICE

In the matter of the estate of Rosa Poorman, late of Millersburg, Centre County, Pa. deceased.

Letters testamentary on the above estate having been granted to the undersigned, all persons indebted to the said estate are requested to make immediate payment, and those having claims or demands against said estate to present the same without delay for settlement to CHARLES E. HEATON, Executor, Bellefonte, R. D. 2. M. W. Gettig, attorney for estate, x1

EXECUTOR'S NOTICE

In the matter of the estate of John A. Junious, late of Bellefonte Borough, deceased.

Letters testamentary on the above estate having been granted to the undersigned, all persons indebted to the said estate are requested to make immediate payment, and those having claims or demands against said estate to present the same without delay for settlement to FIRST NATIONAL BANK, Bellefonte, Pa.; ALEX. STEPHANAKIS, Bellefonte, Pa.; JOHN PAPPAS, Danville, Pa.; Executors. Johnston & Johnston, attorneys for the estate. x2

BIDS WANTED

Sealed bids will be received by the Commissioners of Centre County at the Court House, Bellefonte, Pa., until 2 p. m. December 20, 1942, for furnishing and delivering such bituminous coal as is required by the County Commissioners for the calendar year of 1943, to be used at:

- Court House, Bellefonte, Pa.
- Centre County Jail, Bellefonte, Pa.

3. County Institutions] Home, Bellefonte, Pa.

All bids shall be on a per ton of 2000 pounds basis and must be accompanied by description of the mine and vein, of the source of coal, and also a certificate of analysis of the coal to be furnished, showing the moisture, volatile matter, fixed carbon, ash, B. T. U., and fusing point of ash.

Any and all contracts entered into as the result of such bids shall be in writing, and the contractor shall give a bond in the sum of \$500.00 to the County Commissioners with sufficient sureties conditioned for the faithful performance of the contract.

Acceptability of any bid or subsequent delivery of coal shall be contingent upon the coal meeting the submitted specifications.

The Commissioners of Centre County reserve the right to reject any and all bids.

CHARLES F. HIPPLE,
FRED C. MENSCH,
HARRY V. KEELER,
Commissioners of Centre County.

ORPHANS' COURT NOTICE

In the matter of the Estate of James Lowrie Wilson, late of State College Borough, deceased.

In the Orphans' Court of Centre County.

Notice is hereby given that there has been appraised and set aside from the estate of James Lowrie Wilson, late of State College Borough, deceased, to Olive S. Wilson, surviving spouse of said decedent, personal property valued and appraised at \$5,000.00 as per allowance under the surviving spouse's claim under Section 2 of the Intestate Act of Assembly of Pennsylvania bearing date the 7th day of June A. D. 1917, allowing five thousand (\$5,000.00) dollars.

The above appraisal has been confirmed n. l. s. by the Court and publication ordered for a period of thirty days and if no exceptions are filed thereto within thirty days the same will be confirmed absolutely by the Court.

HARRY A. CORMAN,
Register of Wills and Clerk of the Orphans' Court of Centre County, Penna.

LEGAL NOTICE

Notice is hereby given that Helen L. Yosekoff, widow of John Yosekoff, also known as John Josefik, has filed in the Orphans' Court of Centre County, her petition claiming the balance of her exemption to the value of \$500.00 as provided by Section 12 of the Fiduciaries Act of 1917, as amended, out of all that certain lot of land situate in Snow Shoe Township, Centre County, Pennsylvania, bounded and described as follows:

Beginning at a stake in the Eastern Right-of-way line of the Greener Branch of the Pennsylvania Railroad Company and in the Northern side of road leading to No. 10 mine; said stake being 350 feet distant measured along a line bearing South 71 degree 7 minutes West from the Northwestern corner of land now or formerly of Anthony Palmer; thence along Right-of-way of the Pennsylvania Railroad Company parallel to and at a distance of 23 feet measured at right angles from center line thereof by a curve, of radius 425 feet for a distance of 829 feet to a stake; thence still by Right-of-way of the Pennsylvania Railroad Company parallel to and at a distance of 33 feet measured at right angles from the center line thereof North 72 degrees 53 minutes East, 423 feet to a stake; said stake being at bottom of the embankment of the New York Central & H. R. R. R. thence along said embankment by the following courses

and distances: S. 40 degrees 55' East 300 feet; S. 45 degrees 9' East 268 feet; S. 64 degrees 15' East 50 feet; South 59 degrees 5' E. 50 feet to a stake in the Northernly side of No. 10 road; thence along said road the following courses and distances: S. 77 degrees 45' West 72 feet; N. 83 degrees 8' West, 128 feet; S. 78 degrees 56' West, 73 feet; S. 65 degrees 13' West, 135 feet; S. 81 degrees 21' West, 212 feet; S. 63 degrees 15' West, 131 feet; S. 59 degrees 38' West, 172 feet; S. 71 degrees 5' West, 190 feet to the place of beginning. Containing 12 acres, more or less.

Excepting coal, oils, minerals, etc. Being the same premises that Lehigh Valley Coal Company by deed dated September 30, 1915 and recorded in Deed Book 118, page 271, granted and conveyed to John Yosekoff.

That said Court appointed appraisers who appraised said premises at \$400.00 over and above the liens of the two judgments, totalling \$816.35 plus costs and taxes; said total Court confirmed the appraisal n. l. s. on December 2, 1942, and unless exceptions be filed to such confirmation within thirty (30) days from December 2, 1942, such appraisal will be confirmed absolutely by the Court.

KELLEY & JOHNSTON,
s22
Attorneys for Petitioner.

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KELLEY & JOHNSTON,
s22
Attorneys for Petitioner.

C. Y. WAGNER & COMPANY