

## EXEMPT FROM FEDERAL TAX

CERTIFICATES OF MORTGAGE FORECLOSURE SALES NOT TAXABLE.

IMPORTANT RULING IS MADE PUBLIC BY COLLECTOR E. J. LYNCH.

According to a letter received by Fred Christiansen, register of deeds of Brown county, from the incumbent of the same office in Hennepin county, E. J. Lynch, collector of internal revenue for Minnesota, has made public a ruling by the commissioner of internal revenue at Washington, D. C., relative to the taxability under the Federal Revenue Act of 1918 of sheriff's certificates of mortgage foreclosure sales. The ruling is as follows:

Owing to the peculiarity of the state laws of Minnesota and decisions of the state supreme court arising under questions brought into the courts, the commissioner of internal revenue has ruled that a sheriff's certificate of sale issued in the state of Minnesota, and under the laws of the state of Minnesota, is not subject to the stamp tax at the time of sale, nor is the certificate subject to the stamp tax at the expiration of the redemption period.

The above ruling applies to real estate mortgage foreclosure sales.

Mrs. S. H. Becker and little son, Leslie, of St. James, spent Sunday with the former's husband, S. H. Becker, in this city. They arrived Saturday afternoon and returned home Monday afternoon.

## GERMAN LETTER TELLS OF GREAT FIRE LOSS

Brother of Mrs. August Stork Suffers Destruction of Large Mill and Bakery.

A rather ominous coincidence to the fire at the Stork Brothers poultry house, Monday morning, was the arrival, during the day, of a letter addressed to Mrs. August Stork, mother of the two members of the firm, from her brother-in-law, August Koch, who conducts several large flouring mills in Mellbergen, Westphalia, Germany, stating that one of these institutions, together with an electric bakery, which formed a part of that particular mill, were recently destroyed by fire. The loss is an exceedingly heavy one, as Mr. Koch writes that the machinery necessary to replace that which was ruined in the conflagration would cost approximately 100 times as much as the destroyed equipment. The property was insured for 1,000,000 marks, but this sum will hardly suffice to cover the cost of a new building, not including the machinery and other necessary equipment.

Mr. Koch has had apparently more than his share of misfortune, for his wife passed away during the World war.

## ATTENDS CONFERENCE.

Superintendent Arnold Gloor of the local public schools departed for St. Paul, yesterday morning, to attend the regional conference held in that city that day for the purpose of discussing matters of school support, legislation under consideration, etc. The region included in the gathering was the states of Minnesota, Iowa, North and South Dakota. President W. T. Eckstein of the local board of education, who was also elected to represent the New Ulm schools at the conference, was unable to attend.

## BANQUET WAS A PLEASING AFFAIR

SPLENDID PROGRAM OFFERED AT SOCIAL EVENT OF INSTITUTE.

RURAL TEACHERS APPRECIATE HOSPITALITY. A VOTE OF THANKS.

The banquet arranged by County Superintendent R. B. Kennedy last Tuesday evening for the rural instructors of the county in attendance at the teachers' institute, which was held in the New Ulm Armory from Monday morning until Wednesday noon of last week, proved one of the most popular events of the gathering and one and all voted Mr. Kennedy a royal entertainer.

## Splendid Program Rendered.

The banquet was opened with an hour's concert by the famous Hofmeister Band of this city and the music was greatly appreciated. Following the repast, a splendid program was rendered and the evening will long be remembered by those present. Excellent readings were given by Miss Hannah of Sleepy Eye and Miss Helen Woebke of New Ulm, while Miss Madeline Steinmetz of this city and Miss Phyllis Petersen of Sleepy Eye rendered pleasing piano solos, and the Misses Gretchen and Gertrude Winkelmann of this city delighted the audience with a splendid vocal duet, accompanied by Miss Lucile Buschers on the piano. The exceptionally fine program was closed with brief talks by Miss Anna Swanson of St. Paul, teachers' institute director of Minnesota, and Miss Wood, state librarian.

## Vote of Thanks.

Just before the close of the very successful institute, the following vote of thanks was unanimously adopted: "We, the Rural Teachers of Brown County, in Institute assembled, desire to express our thanks to the members of the Honorable Board of County Commissioners of Brown County; the New Ulm Commercial Club; the Hofmeister Band and all others that assisted us in making our Institute a pronounced success.—The Rural Teachers of Brown County, Minnesota."

## List of Teachers Present.

Every rural teacher in the county attended the institute, with the exception of Mrs. Harland Trees of District 13, Milford township. The following instructors were present:

Dist. 2, Cottonwood, Bertha Simmet; 3, Cottonwood, Gretchen Winkelmann; 4, Cottonwood, Virginia Palmer; 5, Cottonwood, Esther Schaefer; 6, Sigel, Oleta Niemann; 7, Linden, Amanda Rudie; 8, Milford, Alma Falk; 9, Milford, Elsie McNall; 10, Sigel, Frieda Behnke; 11, Stark, Phyllis Petersen; 12, Leavenworth, Agnes Honetschlager; 14, Milford, Irene Stamm; 15, Milford, Wilhelmine Puchner; 16, Eden, Aster Johnson; 17, Home, Ada Cunningham; 18, Eden, Olga Hansen; 19, Home, Harriet Horton; 20, Linden, Emma Hanson; 21, Home, Bertha Batters; 22, Home, Mabel Zellmer; 23, Home, Ethel Whelan; 25, Leavenworth, Mercy C. Hutching; 26, Albin, May Walker; 27, Stark, Mary Dombrowski; 28, Albin, Nels A. Anderson; 29, Prairieville, Helen Crumlett; 30, Home Adina Sommerfeld; 31, Lake Hanska, Nora C. Korslund; 32, Leavenworth, Mae Maloney; 33, Albin, Minnie Brust; 34, Eden, Ruth Ruenitz; 35, Eden, Clara Siegler; 36, Prairieville, Alice L. Davey; 37, Linden, Minnie Nelson; 38, Linden, Ada Evenson; 39, Stark, Mary G. Sellner; 40, Burnstown, Lola E. Schultz; 41, Burnstown, Candace Anstett; 42, Mulligan, Alice Klein-smith; 43, Leavenworth, Eva Ryan; 44, Leavenworth, Mildred Townsend; 45, Stark, Bertha T. Altmann; 46, Mulligan, Thea C. Olson; 47, Albin, Sophia Peters; 48, North Star, Ella L. Howe; 50, Essig, Olive Alwin; 51, North Star, Lydia Kolbe; 52, Bashaw, Harriet Larsen; 52, Linden, Lydia Anderson; 54, Lake Hanska, Alice Johnson; 55, Burnstown, Mathilda Schwiager; 56, North Star, Luella Dorow; 57, Eden, Mattie Gulbrandson; 58, Evan, Ida Isaksen and Mrs. Harry Anderson; 59, Bashaw, Ida Rubey; 60, Prairieville, Reynold A. Jensen; 61, Stately, Ora Current; 62, Stately, Leone R. Uren; 63, Mulligan, Emma D. Prokosh; 65, Burnstown, Viola Lehrer; 66, Stately, Hilda Torgimsson; 67, Lake Hanska, Gunella Nelson; 68, Sigel, Clara Epple; 69, Sigel, Ida Stadick; 70, Mulligan, Clara R. Ohlser; 71, Stately, Clara Moody; 73, Lake Hanska, Borgild Gjervik; 74, Eden, Genevieve Bertrand; 75, Lake Hanska, Clara Paulson; 76, Mulligan, Gertrude E. Winkelmann; 77, Cobden, Emma Jorgensen and Mary C. McCabe; 78, North Star, Edna Steer; 79, Home, Ethel Carlson; 82, North Star, Isabelle Altermatt; 83, North Star, Alice Pfeiffer; Goshen-Cottonwood, Jennie Thomas.

## CONCERT AT ARMORY NEXT SUNDAY EVENING

Chicago Community Entertainers Coming Under Auspices of American Legion Post.

The Chicago Community Entertainers will give a concert at the New Ulm Armory, next Sunday evening, December 5, under the auspices of Benjamin J. Seifert Post, American Legion, of this city. The Entertainers have delighted Le Sueur and Lake Benton audiences recently and the local Legion boys are in receipt of glowing reports on the merits and ability of the company.

This concert is given in connection with the Americanization work carried on by the American Legion throughout the United States and should receive the good-will and support of the citizens of New Ulm and vicinity. A nominal charge of admittance will be made so as to defray a part of the expense incurred by the local Legion Post in arranging for the concert.

Mrs. F. C. Clausen and daughter, Viola, have returned to Sleepy Eye, after a brief visit in this city.

## TWO RECEIVE MEXICAN BORDER SERVICE MEDALS

Henry Krieger and Harman T. Schwerr, former "Non-Coms" in Company A, Honored.

Henry Krieger and Harman T. Schwerr of this city, both former non-commissioned officers in Company A, Second Minnesota Infantry, received Mexican border service medals from the War Department at Washington, D. C. yesterday morning. The former was a sergeant and the latter a corporal during that service.

The medals of light colored bronze and is very artistically executed. The tablet containing the legend: "For service on the Mexican border," is partially concealed by an ancient Roman scabbard, and the outer circle is decorated with a wreath of laurel leaves. The reverse of the medal bears the United States Military Coat of Arms. There is also a small space for engraving the name of the recipient.

The medal is suspended from a cross bar by means of a silk ribbon with the two outer stripes in green and the center stripe in yellow, which are the colors for that military ex-

pedition. The same color scheme is employed on the cross bar, which is also ribbon-covered. A number of additional ribbon covered for the cross bar are included to replace the original one, should it become soiled.

Major Albert Pfander and the commissioned officers of the former local infantry company, as well as a few of the non-commissioned officers have already received similar medals in recognition of their service on the Mexican border. Former members of the Company, who are entitled to these honor tokens, may make application for them through Major Pfander.

Zeno Crone, son of Mr. and Mrs. Aldrich Crone, residing on North Water street, who sustained a serious injury to his right hand four weeks ago today, when a shotgun, which he was removing from a boat, after having been out hunting along the Minnesota river, was accidentally discharged, is getting along nicely. For a time it was feared that the young man would lose his hand, but he can now move his fingers, and, to some extent, his wrist. It may be necessary for the doctors to resort to skin grafting. He is still at the hospital.

## FINED FOR DRUNKENNESS.

Anton Herbeck, aged 24, was arrested by Night Policeman John F. Herzog, Thursday night, having imbibed too freely in the cup that inebriates. He was introduced to City Justice George Hogen, who sentenced him to serve five days in the county jail without the option of paying a fine, and gave the young man to understand that if brought before him again for ill behavior prior to the advent of the new year, he would be sentenced to 30 days in the county jail. Another young man, who was found by Officer Herzog in Herbeck's company and who had been provided with liquor by Herbeck, was fined \$5 and \$4 costs by Justice Hogen, who remitted the fine on condition that the defendant refrain from imbibing intoxicants and avoid bad company.

The Standard Oil Co. closed its filling station at the corner of Broadway and Third North streets for the season, Saturday evening. William Marti, who has been in charge during the summer, is now assisting with the work at the station on Minnesota and First South streets.

# Footwear Clearance SALE

Odd Lots and Discontinued Styles at HALF PRICE

All Other Shoes Reduced During This Sale

## E. WICHERSKI



ONE of the greatest delights of owning a car is the elegance of lines and distinctive appearance of your outfit.

No matter what style of the Chevrolet you select you have a car that is correct in every line and detail.

We are here for the purpose of helping you select the car you want so you are welcome to any information we can give you.

Auto Loans Day & Night Service

SPNIELSEN AUTO CO.

PHONE 660

220-222 N. BROADWAY NEW ULM, MINN.

# Re-Opening

After being out of business for the past seven months, I will again open my store in the new Buenger building, on North Minnesota Street on

## Saturday, Dec. 4<sup>th</sup>

With A Full Line Of  
MEN'S AND BOY'S FURNISHINGS AND CLOTHING  
Bought At Today's Market

In order to celebrate the occasion more fittingly I will give a

# 10% Discount

Off the New Low Prices of  
OPENING DAY ONLY

I now have a modern place of business and am out to serve you in the same manner as in the past. A special invitation to come in and inspect our new store is extended to all

# Leo A. Sprenger

HABERDASHER  
Buenger Block New Ulm, Minn.