

NOT GOOD LAW.

The Supreme Court Says the Income Tax is Illegal.

The Entire Act is Declared to be Unconstitutional—Four Justices Vote for the Measure and Five Against It.

WASHINGTON, May 21.—The supreme court of the United States Monday declared the income tax law to be unconstitutional. The vote on the income tax resulted five against the constitutionality of the law to 4 for the law. Those against the law were Chief Justice Fuller and Justices Field, Gray, Brewer and Shiras; for the law, Justices Harlan, White, Brown and Jackson.

Constitution of Court.

Chief Justice Fuller announced the conclusions of the court as follows:

"1. We adhere to the opinion already announced that taxes on real estate being indirectly direct taxes, taxes on the rents or income of real estate are equally direct taxes. We are of the opinion that taxes on personal property or on the income of personal property are likewise direct taxes. The tax imposed by sections 27 to 37 inclusive of the act of 1894, so far as it falls on the income of real estate and on personal property being a direct tax within the meaning of the constitution, is therefore unconstitutional and void, because not apportioned according to representation. All those sections constituting one entire scheme of taxation are necessarily invalid. The decrees heretofore entered in this court will be vacated. The decrees below will be reversed and the cases remanded with instructions to grant the relief prayed."

Sections 27 to 37 of the tariff act of 1894 referred to in the conclusions of the court in the opinions are all the sections of the act relating to the income tax, so that the entire income tax law is declared void specifically.

General Argument.

After the review of cases and consideration of arguments of counsel the court, as it approached its conclusion, made the following general argument:

"If it were the fact that there had been no income-tax law, such as this, at the time the constitution was framed and adopted, it would not be of controlling importance. A direct tax cannot be taken out of the constitutional rule because the particular tax did not exist at the time the rule was prescribed. Being direct, and therefore to be laid by apportionment, is there any real difficulty in doing so? Cannot congress, if the necessity exist of raising thirty, forty or any number of million dollars for the support of the government in addition to the revenue from duties, impost, and excises, apportion the quota of each state upon the basis of census and thus advise it of the payment which must be made and proceed to assess that amount on all the real and personal property or the income of all persons in the state and collect the same in the same manner as the excise tax? Cannot congress do this? Cannot congress, by apportioning the tax as to the amount to be paid by each state and then as to the persons or the property of each state, apportion the tax as to the persons or the property of each state? Cannot congress do this? It is apportionable in the sense that it is apportioned to the states as to the amount to be paid and to the persons or the property of each state as to the amount to be paid."

"It is true that the constitution should have been so framed that a tax of this kind could be laid the instrument defines the way for its amendment. In no part of it was greater sagacity displayed. Except that no state, without the consent of the people, could lay an equal suffrage in its representation, the constitution may be amended upon the concurrence of two-thirds of both houses and the ratification of the legislatures or conventions of the several states, or through a federal convention when applied for by the legislatures of two-thirds of the states and upon the ratification of its ultimate sovereigns. It may be thus called into play by a slow and deliberate process, which gives time for mere hypothesis to exhaust itself and the sober second thoughts of every part of the country to be asserted. We have considered the act only in respect of the tax on income derived from real estate and from interest on personal property, and have not commented on so much of it as bears on gains or profits from business, privileges or employments. In view of the instances in which taxation on business privileges or employments has assumed the guise of an excise tax and been sustained as such. Being of opinion that no mode of the imposition of the law as a tax on income from real and personal property is invalid, we are brought to the question of the effect of this conclusion upon these sections as a whole. It is elementary that the same statute may be in part constitutional and in part unconstitutional, and if the parts are wholly independent of each other that which is constitutional may stand while that which is unconstitutional will be rejected. Must Stand or Fall as a Whole. "And in the case before us there is no question as to the validity of this act, except sections 27 to 37 inclusive, which relate to the subject which has been under discussion, and as to them we think the rule laid down by Chief Justice Shaw in Warren v. Charleston is applicable, that if the different parts are so mutually connected with and dependent on each other as conditions, considerations or compensations for each other, as to warrant a belief that the law is in effect one as a whole, and that if all could not be carried into effect the legislature would not pass the residue independent, and some parts are unconstitutional, all the provisions which are thus dependent, conditional or connected, must fall with them.

Defects Intend of Law.

"According to the census the true valuation of real and personal property in the United States in 1890 was \$67,927,981,191, of which real estate, with improvements thereon, made up \$39,544,544,138. Of course, from the latter must be deducted, in applying these sections, all unproductive property and all property whose net yield does not exceed \$1,000, but even with such deductions it is evident that the income from realty formed a vital part of the scheme for taxation embodied therein. If that be stricken out, and also the income from all vested personal property, bonds, stocks, investments of all kinds, it is obvious that the largest part of the anticipated revenue would be eliminated, and this would leave the burden of the tax to be borne by professions, trade, employments or vocations, and in that what was intended as a tax on capital would remain in substance a tax on occupations and labor. We cannot believe that such was the intention of congress.

"We do not mean to say that an act laying by apportionment a direct tax on all real estate and personal property or on the income thereof might not also lay excise taxes on business, privileges, employments and vocations. But this is not such an act, and the scheme must be considered as a whole. Being invalid in its greater part, and falling, as the tax would if any part were held valid, in a direction which could not have been contemplated except in connection with the taxation considered as an entirety, we are constrained to conclude that sections 27 to 37 inclusive of the act which become a law without the signature of the president, are unconstitutional."

Something of a Sensation.

Disaster strikes farm road by Junction.

Marion, Brown, Jackson and White.

The four dissenting opinions were in reality the sensation of the day, for each breathed a spirit of defiance to the opinions of the majority not often developed in the court of last resort. Justice Harlan denounced the decision of the court in unmeasured terms as a calamity and an unbridled interpretation of the constitution. He did not hesitate to declare that the people should proceed at once to amend the constitution, so that in the future congress might tax incomes if the emergency should arise. He was filled with violent indignation at the action of the court, which took away from congress the right to tax the rich and left to the legislative body the right to tax industry only. He was fairly trembling with suppressed emotion when he declared his solemn opinion that this action of the court was of the kind which in other nations and times had overturned governments and placed power in the hands of mobs.

Justice Jackson pronounced the decision a calamity to the nation and disaster to the government, because it took away a vital part of its taxing power. Justice Brown also denounced the decision of the majority as something little short of monstrous. Justice White also dissented, and his opinion boiled down to what the majority of the court had been guilty of a terrible mistake in law and an outrage on good public policy.

Money Will Be Retained.

WASHINGTON, May 21.—Internal Revenue Commissioner Miller says that under section 3,820 of the revised statutes all the moneys paid in on account of the income tax will be refunded to the payers by the treasury department without delay. Acting under this section internal revenue taxes wrongfully collected are daily refunded by his office, and the same action will be taken as to repaying the income tax collected. It amounts to only \$75,000.

FLORENCE SHAKEN.

Earthquake Shocks Leave Ruin in the Ancient Italian City.

FLORENCE, May 20.—The population of this city was thrown into a state of panic Saturday night by a series of earthquakes that did much damage here and in other places. People who were in their houses when the first shock came ran terror-stricken into the streets and their wild cries could be heard everywhere. The shocks were so violent that houses swayed like ships in a sea, and in a number of cases roofs fell in, injuring many persons who had not sought safety in flight. The wildest scenes were at the theaters, where performances were going on as usual. The first shock caused those in the audience to look wonderingly at each other. Then the earth swayed again, and amid shouts of "Earthquake" the crowds made wild rushes for the exits. Mad with terror, no respect was shown for the women, weak or aged, and in the crush many were badly hurt. Upon reaching the streets the crowds from the theaters met those who had fled from their dwellings, and the excitement that ensued made confusion worse confounded. At Grassano, a suburb of Florence, the shocks were very violent. The extent of the earth movement may be gained from the fact that a loaded omnibus was overturned. Twelve residents of Grassano were hurt.

Great Damage was done in Florence.

An investigation was made by the municipal authorities, who estimated that 2,000 houses were damaged.

ILLINOIS VETERANS.

Annual Encampment of the Boys in Blue at Bloomington.

BLOOMINGTON, Ill., May 17.—The encampment of the Grand Army, department of Illinois, adopted resolutions of a mild and dignified character. That referring to the administration of Secretary Hoke Smith is especially so. The pension matter is left entirely to the national encampment.

A good deal of time and much eloquence was spent on the confederate monument at Oakwoods cemetery and the proposition to dedicate it on Memorial day. There were some very hot speeches upon the selection of the national holiday for the dedication, but nothing was said against the monument itself or the action or motives of those who are responsible for its existence. The resolutions in regard to the monument are dignified and conservative. They say that while the Grand Army of Illinois cannot deny the right of the individual to take part in the dedication of the monument, the organization deprecates the fact that May 30, the national holiday consecrated to the heroic dead of the union army, has been chosen for such a purpose, and further, had any other day than Decoration day been selected, the department of Illinois would have taken no notice of the affair.

Cairo was unanimously chosen as the place for holding the next encampment.

Baptized in Chains. MURPHYSBORO, Ill., May 18.—There was a baptism by immersion in the Big Muddy Friday. It was such a novel one that thousands of people were there to see it. There were only two candidates, but they were in chains, and the solemn ceremonies were conducted in the presence of an armed guard in command of the sheriff. The two repentant sinners seeking forgiveness were Jeffrey and Henderson, convicted of murder. Unless the governor shall interfere they will be hanged May 21.

Killed by a Stealing Horse.

FAIRBURY, Ill., May 20.—James Fulton, a prominent and well-to-do farmer of Saunemin township, was killed by a horse kicking him and then trampling on him. In trying to rescue his father one of his sons also received serious, if not fatal, injuries.

Held His Wife's Head Under Water.

GRANT'S PASS, Ore., May 21.—Charles Ailester, a teamster, threw his wife into a pool of water and held her head under until she was drowned. Three of his small children were standing near and witnessed the act.

Million-Dollar Fire.

LONDON, May 18.—A number of warehouses and factories near the leather market, Bermondsey, covering one and a half acres of ground, have been burned. The loss is estimated at \$1,000,000.

BUSINESS OUTLOOK.

Continued Improvement in Trade is Reported.

The Cold Snap Did But Little Damage to Crops—Foreign Trade Shows a Heavy Decrease—Prices of Staples Advance.

NEW YORK, May 18.—R. G. Dun & Co.'s weekly review of trade says:

"The severe cold snap, with extensive frosts, and in some states snow, has fortunately done little damage to the great crops, though much fruit, but a greatly retarded retail trade. The best news of the week is the advance of 10 per cent. in wages by the Carnegie works, followed by the Jones-McLaughlin establishment, and evidently implying a similar advance in many other concerns. The Illinois Steel company is starting its furnaces without employees in the interest for money. No advance has been found practicable in the woolen mills, where conditions as to prices and foreign competition are very different, and about 10,000 workers are still idle at Oliveville, where the works should produce 600,000 pounds per week. In other departments of labor, troubles are not so serious, and the demand for manufactured products increases. The volume of domestic business measured by railroad earnings for the first week of May is 43 per cent. larger than last year, and measured by bank exchanges outside New York is only 11.3 per cent. larger than last year, and for the month the daily average is 11.9 per cent. less than in 1894. It is fair to note that business broke down and exchanges fell below the normal average about this time two years ago.

Frost Did Little Damage to Crops.

"With material and steady enlargement in domestic trade, there is still great want of employment in the interest for money. No comes hither, \$3,500,000 during the past week, and with the millions distributed by the syndicate on bond account stimulates speculation. Accordingly, wheat has risen 5 cents, although the reports of injury by frost do not appear upon sifting to concern any considerable proportion of the growing crop. With only six weeks of crop year left, the stocks in sight indicate a heavy surplus, if not as large as some western statisticians estimate.

Corn and Cotton.

"Corn has advanced only 1/4c, though apparently injured more than wheat, but the acreage gives promise of a yield of 300,000,000 bushels. Cotton is an eighth stronger, in spite of the fact that 9,471,071 bales had come into sight last Friday, which is over four hundred thousand bales more than the largest crop ever recorded.

The Wool Market.

"Sales of wool continue remarkably heavy for the past week at the three chief markets. The markets are quiet, almost unprecedentedly so for the season prevailing, but because stocks of foreign wools held here are remarkably large and are offered at prices relatively lower than those demanded by western growers.

Foreign Trade.

"Foreign trade for the week shows a heavy decrease, 25 per cent. compared with last year in exports, and the decrease in May thus far is about 35 per cent. On the other hand, the imports for May increased less than 3 per cent. as a consequence the government revenue has materially decreased, the excess of expenditures over receipts for the month thus far being \$1,262,677.

Failures for the Week.

"Failures during the past week have been 211, in the United States against 219 last year, and 87 in Canada against 94 last year."

Bradstreet's View.

Bradstreet says: "General trade conditions throughout the country continue in the main quite favorable. Activity in speculative and investment circles has exceeded that in merchandise lines, but gains made in the latter have in nearly all instances been retarded.

"Prices of staples this week again show a sharp inclination upward, the most striking since the revival set in, because of the increased strength of an advance in demand for iron and steel. The spread of the strength in metals is a feature of the week, together with the advance in wheat, bullish views of which are growing. Beerbohm's and Bradstreet's reports as to the world's wheat crop outlook point to a probable reduction of 9 per cent. this year as compared with last, thus indicating the smallest world's total wheat crop since 1890.

"Business at Pittsburgh has been stimulated by the advance and greater activity in iron and steel. Central and northwestern cities announce a slightly restricted volume of business since the sudden change in the weather. The entire region from Boston to Kansas City, Omaha and Sioux Falls, S. D., and south to the gulf, reports damage to early vegetables and fruit from the late severe cold weather. It has also checked sales of seasonable fabrics.

But Nebraska and other grain states fail to mention the serious damage to wheat reported in daily newspapers."

Express Company Not Liable.

CHICAGO, May 18.—Express companies are not always responsible for packages committed to their care, according to a decision of the supreme court. In an interesting case, which has been fought several times, the court held that where a package of money was delivered to the wrong person, through the representations of the latter, the fraud had been committed on the consignor, and that the company therefore was not liable.

Can't Go to the Races.

St. LOUIS, May 20.—President William H. Thompson, of the Bank of Commerce, has issued a peremptory order forbidding any and every employee of the Bank of Commerce from attending horse races under penalty of dismissal. The tendency and opportunity to bet on the races, lose money, plunge and eventually become defaulters is so great that the bank presidents think that it is dangerous for young men to attend.

Damage by Weeds.

WASHINGTON, May 21.—The loss in crops and the decrease in the value of land due to weeds in this country amounts to tens of millions of dollars a year, according to the estimate of Botanist F. V. Coville of the agricultural department.

Thirty Lives Lost.

WARSAW, May 18.—The town of Brast-Litovsk, Russian Poland, was with the exception of a few isolated houses, totally destroyed by fire Thursday night. Thirty of its inhabitants lost their lives.

THE PRESBYTERIANS.

General Assembly Meets at Pittsburgh.—Dr. Booth is Moderator.

PITTSBURGH, Pa., May 17.—At 11 o'clock Thursday morning the one hundred and seventh general assembly of the Presbyterian church opened in the Third church in this city. There were nearly 600 commissioners present when the opening hour arrived, and it was a noticeable fact that this assembly is composed almost entirely of young and unknown men. At the afternoon session Dr. Russell Booth, of New York, was elected moderator.

PITTSBURGH, Pa., May 21.—Semiannual control carried the day Monday in the Presbyterian general assembly. The report of the visiting committee, which has been charged with negotiations with the score or less of Presbyterian divinity schools of the United States looking to changes in their fundamental laws such as would bring their endowments and their faculties under direct supervision of the Presbyterian church, was adopted without modification after a prolonged and spirited debate that equaled in power and burning interest any ever held in a general assembly. Pittsburgh, Pa., May 21.—By a rising vote the assembly ordered the committee of correspondence to send a letter of greeting to the Southern Presbyterian church. The latter informs the Southern church that it continues in its attitude in which it has stood for some years of readiness to reciprocate whenever the Southern church is ready to take up the question of a reunion of the Presbyterian churches north and south.

A COSTLY BLAZE.

St. ALBANS, Vt., May 20.—The most disastrous conflagration which has ever visited Vermont Sunday afternoon laid waste a great portion of the business section of this town. The fire started at 3 o'clock in the lumber yard of W. B. Fonda, and a high south wind caused the flames to enter the very heart of the town. In five minutes the fire was raging in a dozen different places and the fire companies were powerless. The loss is estimated at \$750,000. Fully 500 people are without shelter. Forty business places were destroyed, together with at least 100 tenements, to say nothing of other places.

BASEBALL.

Standing of the Various League Clubs for the Week Ended May 18.

The following tables give the number of games won and lost by the clubs of the leading baseball organizations, with percentage of each so far during the season of 1895. National League:

CLUBS	Won.	Lost.	Per cent.
Pittsburgh.....	15	7	.682
Cincinnati.....	10	6	.625
Boston.....	12	9	.571
Chicago.....	15	8	.648
Cleveland.....	12	10	.545
Philadelphia.....	12	11	.520
New York.....	10	10	.500
Baltimore.....	8	9	.471
St. Louis.....	10	15	.400
Brooklyn.....	7	13	.346
Washington.....	6	14	.300
Louisville.....	5	15	.250

Western League:

CLUBS	Won.	Lost.	Per cent.
Minneapolis.....	4	3	.571
Indianapolis.....	4	4	.500
Kansas City.....	3	5	.375
Detroit.....	7	9	.438
Toledo.....	6	9	.400
Grand Rapids.....	6	9	.400
Milwaukee.....	6	9	.400
St. Paul.....	5	9	.357

Western Association:

CLUBS	Won.	Lost.	Per cent.
Lincoln.....	11	8	.577
Des Moines.....	11	8	.577
Omaha.....	9	8	.525
Pacific.....	7	7	.500
St. Joseph.....	6	9	.400
Quincy.....	5	10	.333
Rockford.....	4	9	.307
Jacksonville.....	3	12	.200

Interstate League:

CLUBS	Won.	Lost.	Per cent.
Bloomington.....	10	3	.769
Terre Haute.....	9	5	.643
Fort Wayne.....	7	4	.636
Anderson.....	6	6	.500
Hannover.....	3	11	.214
Aurora.....	2	11	.154

A Young Lady's Suicide.

PERKINS GROVE, Ill., May 20.—Miss Kate Kopp committed suicide by holding her forehead against the muzzle of a 22-caliber target rifle and sending a ball through her head. She was 20 years of age and popular in society. Ill health is supposed to be the cause.

Poison Her Three Children.

OSKALOUSA, Ia., May 21.—Mrs. Warwick, a farmer's wife in this county, gave poison to her three children Monday and then committed suicide. Two children will die.

THE MARKETS.

NEW YORK, May 21.

LIVE STOCK—Cattle.....	\$5 00	4 50
Sheep.....	3 75	4 50
Pork.....	4 65	4 50
FLLOUR—Winter Patents.....	6 00	5 75
Winter Straights.....	5 80	5 50
WHEAT—No. 2 Red.....	75 00	74 00
No. 1 Hard.....	78 00	77 00
CORN—No. 2.....	60 00	58 00
September.....	56 00	55 00
OATS—No. 2.....	25 00	24 00
RYE.....	60 00	58 00
PORK—Mess, Nov.....	12 25	14 50
LARD—Western.....	8 75	8 25
BUTTER—West's Creamery.....	11 00	11 00
Western Dairy.....	9 00	8 75

CHICAGO.

CATTLE—Shipping Steers.....	4 00	4 00
Butchers' Steers.....	4 50	4 50
Cows.....	3 00	4 00
Texas Steers.....	5 10	4 00
HOGS.....	2 25	4 00
SHRIMP.....	1 25	1 25
BUTTER—Creamery.....	1 25	1 25
Dairy.....	1 00	1 00
Pecking Stock.....	7 00	14 00
EGGS—Fresh.....	9 00	10 00
BROOM CORN (per ton).....	80 00	120 00
POTATOES (per bu).....	4 25	7 00
MEAL—Per cent.....	12 75	11 00
LARD—Steam.....	8 75	8 75
FLLOUR—Spring Patents.....	5 20	5 15
Spring Straights.....	5 10	5 10
Winter Patents.....	5 10	5 00
Winter Straights.....	5 00	5 00
GRAIN—Wheat, No. 2.....	71 00	72 00
Corn, No. 2.....	54 00	54 00
Oats, No. 2.....	27 00	26 00
Rye, No. 2.....	60 00	60 00
Barley, Common to Choice.....	40 00	51 00

MILWAUKEE.

GRAIN—Wheat, No. 2 Spring.....	75 00	75 00
Corn, No. 2.....	54 00	54 00
Oats, No. 2 White.....	27 00	27 00
Rye, No. 2.....	60 00	60 00

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LOWELL, MICH.

Capital \$25,000.00

Francis King, President.

Chas. McCarty, Vice President.

M. C. Griswold, Cashier.

B. N. Keister, Assistant Cashier.

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Francis King, Chas. McCarty

Robert Hardy, F. T. King

Geo. H. Force, M. C. Griswold

A General Banking Business Transacted.

Money Loaned on Real Estate Security.

'BUS LINE'

C. M. WATERS, PROP.

The Calls are collected from the established lines of the Line 30 minutes before D. G. H. & W. trains are due and it will not be responsible for calls left after that time. The Bus is timed to leave the Davis House 35 minutes before D. G. H. & W. trains are due and Train's Hotel 25 minutes before such trains are due. 30 minutes notice must be given of Baggage wagon is required.

In taking a newspaper, select the one that gives you the worth of your money. The LOWELL JOURNAL is one of that class.

WAS. J. CURCH & SON
BANKERS
ESTABLISHED AT Lowell, Mich.
102 Greenlee st.

—LOWELL—

MARBLE WORKS,

JOS. H. HAMILTON, Prop.,

Successor to Kisor & Ayres,

DEALER IN AND MANUFACTURER OF

MARBLE AND GRANITE CEMETERY WORK.

All Work Guaranteed. Please Call Before Purchasing

GEO. W. ROUSE,

Practical Horse Shoer,

First Door North of Giles' Store, Lowell

ANNOUNCEMENT!

On account of the advance in Leather, Shoes have advanced from 10 to 25 per cent in price, but having bought our spring stock before the raise, we WILL NOT advance the price of a single article.

Our stock is large and complete and we will try and make it your advantage to buy of us.

Remember our stock was all bought at the old price and will be sold at the old price.

Yours for trade,
GEO. WINEGAR,

LOWELL JOURNAL, LOWELL, MICH.

Wednesday, May 22, 1895.

Farmer's!

We have put a new department in the JOURNAL, wholly in the interest of the farmer. It is headed "Farmers Wants" and as it is intended solely for farmers, to let their brother farmers know what they have for sale, want to buy, or have to exchange for something else, we have made a special rate for these ads. For terms of advertisements and if you have anything to sell, or exchange, or want to buy anything from pickets, cornstalks or straw, to a farm, try this column. We think that being classified and set apart so it will be easily found and the convenience of this column as a means of exchange, will be appreciated.

HERE AND THERE.

May 23rd
One set,
Three, cake and paring knife,
Christy pattern, one day only, at 26c a set. Saturday, May 23rd, SPECIAL SALE at R. Quick & Son's Hardware.

This Cold Snap

is no snap for those who had early shed their winter under clothes.

A Cold

caught now needs prompt attention, and immediate care.

A Cure Can

be effected by any one of a dozen remedies we have.

L. H. HUNT & CO. LOWELL

YES We have some very fine wall paper, at rock bottom prices. If you haven't papered get our prices and goods.

FORGE'S REAL ESTATE EXCHANGE.

Loans, Collections and Insurance, Farm and Village Property Bought, Sold and Exchanged.

TEETH EXTRACTED WITHOUT PAIN!

No Opiate! No Needles! No Danger! Twenty-Five Years Experience. Satisfaction guaranteed or no pay. My office only. This means business.

J. B. GOODSELL

Baptist Notes.

Preaching at the Baptist church, morning and evening. Junior Union at 10 o'clock. Senior Union at 8:30 p. m.

Congregational Church.

Divine Worship at 10:30 a. m. Sabbath School at noon. Christian Endeavor Society, Sabbath, 8:45 p. m.

Methodist Episcopal Church.

Sunday morning services 10:30 o'clock. Sunday school 12 m. Epworth League meeting 8:30 p. m. Evening service 7:30 p. m.

Vergennes and Keene M. E. Circuit.

Prayer meeting, Thursday evening 7:30.

Church of the Holy Trinity.

Prayer meeting, Thursday evening 7:30. Teacher's meeting, Thursday, 8:30 p. m. All are cordially invited to attend the services.

The most successful merchant in this town.

That is his opinion. Printer's ink don't pay.

Two young fellows rode from Grand Rapids, Sunday, on a tandem, returning Sunday evening.

Frank McMahon will play 8t base and Chas. Krum right field with the Alto's in Friday's game.

Edward Thompson, of Ionia, visited his mother, Mrs. Grinstead, and at 8 Brow's, over Sunday.

Mrs. T. B. Hiles, of Gd. Rapids, is visiting Mrs. W. S. Godfrey and other friends in Lowell.

Plenty of cold and frost the past week but no damage to fruits other than strawberries and grapes.

Mrs. C. J. Oldfield, of Cedar Springs, is visiting her mother, Mrs. O. Trumbull and other Lowell friends.

Miss Alice Cramback, of Gd. Rapids, visited Mrs. Ethel McDannell and other Lowell friends over Sunday.

T. W. Preston, of Millbrook, visited his sister, Mrs. D. C. Waters and other relatives and friends here last week.

Try us for footwear when in Lowell.
ANDERSON & FINDLAY,

West Side Shoe Store.
Mrs. F. D. Tarkenton is in Detroit spending a month with Mr. Tarkenton, who is connected with the Mich. Central Ry.

Miss Myrtle and Mable McDonald have gone to Big Rapids where they have entered the Commercial College.

In the Alger-Mastenbrook irrigation case a decree was given by Judge Adair to Mastenbrook and an injunction issued.

L. F. Severy has severed his connection with Reuben Quick & Son and is engaged for the present with R. B. Boylan.

Bissell Flows are the best. They do perfect work, and run light.
BOYAN & SEHLER,

The Journal is in receipt of the "Newsboys March," and song, published by the Evening Press, of Grand Rapids.

One day only. Saturday, May 23rd, 35 dozen sets of Christy pattern knives, 8 knives in a set, at R. Quick & Son's Hardware.

The Supreme court has finally knocked out the income tax and we breathe free—but that it didn't affect us so very much after all.

Those dearing "Salt Biting" bread can get it—of the very best, too—at the City Bakery, or at the stores that handle Lawrence's bread.

Mrs. Hiram West, of Griton S. Dak., and Mrs. J. O. West, of Grand Rapids, are visiting relatives and friends in Lowell and vicinity.

We bought before the rise in leather and sell at old prices.
ANDERSON & FINDLAY,

West Side Shoe Store.
Mrs. H. B. Schreiner, who is visiting her sister, at Rhineland, Wis., reports a heavy snow storm and severe cold weather in that locality.

The West Side Shoe Store

Ladies' Oxfords
Gent's Tans
and
Fine Footwear
of all kinds.
Anderson & Findlay

SPECIAL SALE!

ONE DAY ONLY! Saturday 25th, 25 Dozen Sets of Christy pattern knives, 3 knives in a set, at 25 cents per set, at **R. Quick & Son's Hardware**

Save Money

That's the Idea! and you can do it on your New Spring Goods.

Elegant Line of Embroideries, Hosiery and Summer Underwear

Contains at 2-3 Former Prices. Largest Stock of Carpets.

Mattings, Linoleums and Oil Cloths in Lowell and can save you money on them. We also have samples of Axr insters, Moquettes, Velvets, and Brussels Carpets.

Save Money

THAT'S THE IDEA! You can do it by trading with **E. R. COLLAR,** LOWELL, MICHIGAN.

LOWELL JOURNAL LOWELL, MICH.

Saracne Met the Team Fate Last Friday.

Last Friday the Saracne aggregation of baseballists came here to give our boys a little practice and their acclimation to the high fence with those of the Lincoln. Harvey Coons was stuck and his place was taken by Ellis Falkner, of the High school club, who did very well, both in the field and at bat, where he made a very pretty single, scoring Gilet.

The game was a very good one except the second innings where, with one man out, and the bases full, McQueen and Falkner made a double play, which the umpire failed to see, retiring Saracne without a run, but after considerable kicking during which the Saracnes started to leave the grounds, Dan yielded the point which gave Saracne three runs and before the side was retired it had made three more.

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McDowell, c	6	3	2	1	0	0
Barber, c	6	3	2	0	6	3
Gilet, 1 r	4	0	1	0	2	1
Giles, 3 b	4	3	0	0	9	1
Bush, s b	3	2	2	0	1	2
Falkner, 2 b	4	3	2	0	1	2
Lane, 1 b	6	3	4	0	10	0
Blume, p	6	3	0	0	10	1
Totals	52	18	17	1	27	16

SARACNE.

	AB	R	H	SB	P	E
Sargeant, c f	6	3	0	1	0	1
Pardee, p	6	3	0	3	2	7
Lowery, c	6	3	0	0	8	9
Dunsmuir, 9 b	6	3	0	1	0	2
Hawley, s b	4	1	3	0	1	4
P. Connor, 3 b	2	2	0	0	4	3
Miller, 1 f	4	0	0	0	0	1
H. Connor, 1 b	4	0	0	0	0	0
Haskins, r f	5	0	1	0	0	0
Totals	41	18	8	26	15	6

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THE WEST SIDE SHOE STORE

Ladies' Oxfords
Gent's Tans
and
Fine Footwear
of all kinds.
Anderson & Findlay

SPECIAL SALE!

ONE DAY ONLY! Saturday 25th, 25 Dozen Sets of Christy pattern knives, 3 knives in a set, at 25 cents per set, at **R. Quick & Son's Hardware**

Save Money

That's the Idea! and you can do it on your New Spring Goods.

Elegant Line of Embroideries, Hosiery and Summer Underwear

Contains at 2-3 Former Prices. Largest Stock of Carpets.

Mattings, Linoleums and Oil Cloths in Lowell and can save you money on them. We also have samples of Axr insters, Moquettes, Velvets, and Brussels Carpets.

Save Money

THAT'S THE IDEA! You can do it by trading with **E. R. COLLAR,** LOWELL, MICHIGAN.

LOWELL JOURNAL LOWELL, MICH.

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Have Arrived and are Ready for Inspection

IF YOU SEE THEM YOU WILL BUY

We Have Just Opened Up An Elegant Line of Umbrellas and Parasols.

NEW DRESS GOOD, A FINE ASSORTMENT

DON'T FAIL TO CALL AND SEE THEM

We say nothing about prices, for

"We Make the Price, Others Attempt to Follow, But Do Not Get There!"

A. W. WEEKES.

HOSIERY

See our New Designs in Styles and Shades.

UNDERWEAR

Examine our light weights FOR SUMMER WEAR

Highest of all in Leavening Power.—Latest U. S. Gov't Report

Royal Baking Powder

ABSOLUTELY PURE

NEIGHBORHOOD NOTES.

Town Line Tidings.

Mr Thibos is still very low.
Mrs B. Hesche and daughter, Lena, visited friends here Thursday.
Mr and Mrs W. S. Hesche Sundayed with her parents, Mr and Mrs S. Onan.
Mrs Wesbrook and children took dinner with Mr and Mrs Ed. Stinton, Sunday.
J. Farmer has moved into the house with Orrin Keyes.
Fred Wesbrook went to Grand Rapids the first of the week.

CLAY.

South Lowell.

Corn will need replanting if the cold wave continues much longer.
Jack frost left many a sad track.
Mr and Mrs Bert Clark are rejoicing over a little son.
Mr and Mrs F. J. Loyer and children attended the funeral of her grandmoth-

er, Mrs Lute, of Campbell, last Saturday.

The sixth boy put in an appearance at Adam Behler's May 16. Surely Sam Jones could not complain in this instance.

Mrs David Loyer and children spent a few days last week with her parents, Mr and Mrs S. Braisted, in Vergennes.

Mr and Mrs Daniel Erb, of the Town Line, made a short visit at her parents' Sunday.

Mrs Jno. Loyer, who has been ailing for quite a long time, is worse.

Just what you want, the improved hand potato planter, at Brown & Sehler.

South Boston.

Mr Keller is reported very sick.
Mrs E. S. Clough, nee Mary Acker, who lived with Mrs D. H. English twenty-three years, died a week ago Friday night. Mrs English arrived about five hours too late, at her home in Nashville.
The Epworth Leagues of South Boston

and South Lowell celebrated the sixth anniversary of that organization, at the M. E. church Sunday evening. A large audience was present and the program was long and varied.

Joseph Tallant sold a nine months calf which weighed 870 lbs and brought more money than a team of horses.

Mrs J. Hall and daughter visited Mr and Mrs P. C. Freeman, recently and their daughter has gone back with them to keep house for her grandfather again.

Our enamel-finished water-proof photos do not crack, can easily be cleaned. Try them, we can please you, satisfaction guaranteed.
Children a specialty.

M. C. DEY,
98 Monroe st., Gd. Rapids
Over Peoples Savings Bank.

Keene News.

The Journal tells that Frank B. Clark is papa. We wonder we had such a snow storm. We congratulate you Frank and Gerlie.

Mrs James Tredenck is suffering with the rheumatism.

Mrs Arthur Sayles and Mrs Max Denny visited Mr and Mrs Van Wort, at Gd. Rapids, a few days last week.

Elder Ravn and wife called on Mr and Mrs J. Tredenck, Friday.

The 3rd quarterly meeting of this year was held at the Keene church, Sunday and Monday.

Mr and Mrs E. Condon Sundayed with her parents, Mr and Mrs Sayles.

The Ladies Aid will meet the second Wednesday in June, with Mrs John Loucks.

Our garden's will have to be replanted. The time for washing and shearing sheep has come and the farmers are busy.

Some of our farmers have planted their corn and some are ready to plant, while others have not plowed their ground. W. H. Moon is putting in 16 acres of corn.

PANSIE.

Ada.

A Sunday School convention was held at the M. E. church last Sunday.

Mrs Watson entertained the Ladies Aid Society Wednesday.

Mrs James Bristol made a business trip to Grand Rapids last Tuesday.

Miss Sarah Folston, of Grand Rapids, spent Sunday and Monday here with her parents.

Mr Watson was at Grand Rapids Friday.

Mrs I. Mitchell, of Lowell, has been here visiting her mother, Mrs Caldwell.

Mrs McLean, of Grand Rapids, was visiting friends here last week.

Mr Scott and wife, of Lowell, were here last week.

Born, to Ed Duff and wife, last Saturday, a 10 lb. boy.

Dr. Price's Cream Baking Powder
Most Perfect Made

Pratt Lake Pebbles.

C. C. Story has not been as well the past few days.

Misses Booth and Gregory, of Lowell, spent Sunday with Miss Eunice Fletcher.

Miss Eva Fletcher entertained her friend, Miss Lata Rogers, over Sunday.

Asa Fletcher has been in Ionia the past week, attending the Circuit Court.

A. M. Andrews and family visited his uncle, M. Andrews, in Keene, last week.

Died, recently, in Illinois, James Woodworth, formerly of South Boston.

Miss Hattie Fletcher spent Sunday with her friend, Miss Armand Lee, in Keene.

We are sorry to report Mr Keller failing. His daughter, Mrs Parks and son returned to their home in Freeport last week.

W. S. Story is improving the looks of his house with a coat of paint.

The anniversary of the Epworth League was celebrated Sunday night by a very interesting but lengthy program.

Several members of the Tenth Grade Botany class of the Saranac school were in this vicinity getting specimens Sunday.

GWEN.

C. O. Lawrence has inaugurated a new departure and is making "Salt Rising" bread, as well as "yeast" bread and it is very fine. You can get it at Bakery or any of the groceries that handle his goods.

Elmdale.

There will be memorial services at the South Boston M. E. church, Sunday, May 28th. All are cordially invited to attend, especially all soldiers.

Children's day, June 9th, will be observed with appropriate exercises at the So. Boston M. E. church.

Mrs Ada Watson is working for Mrs W. Jackson.

C. W. Taylor and family Sundayed with the formers parents at Bowne.

Chapel.

A heavy frost every night. It is feared the fruit crop will be a light one. Peaches and cherries do not seem to be hurt much yet.

An announcement was made for a show of Bible Pictures, at the Cong. church Monday night. The audience came, but for some unknown cause the man who was to show the pictures did not come, although the outfit, was in place, ready to be looked at.

We hear that Mr McCarthy has been allowed \$250 insurance on his house and contents.

Mr Cortright makes his usual trips to the P. O. and seems well, notwithstanding some reports to the contrary.

The U. S. Gov't Reports
show Royal Baking Powder superior to all others.

What Zoa Phora won't do for ailing women, no medicine will.

A SPECIAL AND SLAUGHTER SALE

For the Next Thirty Days, Commencing May 1st.

MY ENTIRE STOCK OF GENTS' FURNISHING GOODS,

Hats, Caps, Trunks, Valises and Telescopes

Will be Sold Cheaper than Ever Was Known Before Since Lowell Stands!

HERE ARE SAMPLES OF MY PRICES:

Men's Outing Flannel Shirts @ 18c.
Men's Heavy Working Shirts, worth 50c, now 35c.
Men's Black and White stripe Shirts, worth 50c, now 35c.
Men's Heavy Amoskeag Shirts, worth 75c, now 50c.
Boys' Outing Flannel Shirts @ 15c.
Unlaundried Shirts @ 39c.
Laundried Shirts @ 49c.
Fine Neglige Shirts, worth \$1.00, @ 75c.
Fine Black Sateen Shirts, worth \$1.00, at 75c.
Fine Black Sateen Shirts, worth 75c, @ 55c.
Fine Percale Shirts, worth 90c, @ 62c.
Fine Percale Shirts, worth 75c, @ 55c.
Men's Brown Sweaters, worth 50c, @ 36c.

Men's White Sweaters, worth 50c, @ 36c.
Boys' Sweaters, worth 25c, @ 19c.
Men's Balbriggan Underwear, worth 50c, @ 35c.
Men's Balbriggan Underwear, worth 25c, @ 19c.
20 Dozen Men's Shirts and Drawers, worth 25c, @ 15c.
50 Dozen Overalls at 25c per pair.
30 Dozen Overalls, worth 50c, @ 39c per pair.
10 Dozen-Checked Jackets, worth 50c, @ 39c each.
25 Dozen Pants, worth 75c @ 58c per pair.
15 Dozen Pants, worth 90c, @ 68c per pair.
10 Dozen Lined Pants, worth 90c, 68c per pair.
10 Dozen Boys' Knee Pants, worth 25c, @ 19c per pair.

25 Dozen Neckties, worth 25c, @ 19c each.
25 Dozen 4-Ply Linen Collars, @ 10c each.
10 Dozen 4-Ply Linen Cuffs, @ 19c per pair.
15 Dozen Celluloid Collars, @ 13c each.
8 Dozen Celluloid Cuffs, @ 25c per pair.
25 Dozen Men's Suspenders, worth 18c, @ 11c per pair.
25 Dozen Men's Suspenders, worth 25c, @ 19c per pair.
15 Dozen Men's Heavy Suspenders, worth 35c, @ 20c per pair.
15 Dozen Boys' Suspenders, worth 15c, @ 9c per pair.
200 Dozen Socks to be sold at 5c per pair.
10 Dozen Men's Working Gloves at 25c per pair.
Boys' Navy Blue Caps, Gold Band in front, worth 50c, @ 37c each.

Also a Fine Line of Hats, Caps, Trunks, Valises and Telescopes to go Almost at Your Own Price.

THESE GOODS WILL BE SOLD JUST AS ADVERTISED!

AT MARKS RUBEN OLD STAND

GRAHAM BLOCK, E. SIDE

LOWELL, MICHIGAN