Romantic Comedy Comes To Screen At State

Modern romantic comedy drama comes to the screen of the State theatre on Thursday with the opening of "Top Man." The show stars Susanna Foster, Donald O'Connor, and Peggy Ryan and offers many featured players. Also opening will be "Coastal Command" while "Riding High" and "Gangway For Tomorrow" play for the last times Wednesday night.

Now at the Ohio is "No Time For Love."

Co-featured at the Quilna are "The Lodger" and "Swing Out the Blues.'

Sigma fans are now viewing Isle of Forgotten Sins" and "The Black Raven."

Opening Thursday at the Lyric will be "Cheyenne Round Up" and "Tonight We Raid Calais." "He Hired the Boss" and "Sundown" close Wednesday night.

* * *

SIGMA

A rollicking adventure tale of the South Seas, filled with lusty fights and glamorous with beautiful saronged girls, moves in an atmosphere of danger as a sunken chest of gold is retrieved from a coral reef and its various claimants engage in a struggle to the death, only to be cheated of the rich prize by a monsoon that brings a great tidal wave to the island., The picture "Isle of Forgotten Sins,' is on view at the Sigma theatre.

Also playing is "The Black Raven."

* * *

LYRIC

What is believed to be the "world's most expensive barbecue pit" is owned by Tex Ritter, movie favorite, currently co-starring with Johnny Mack Brown in "Cheyenne Roundup" at the Lyric theatre Thursday.

In partnership with Curley Fletcher, sagebrush poet, Ritter is known to own six mines which have been worked for several years. The mines are supposed to contain silver, manganese and tungsten. To date, however, the yield has been mostly bright colored rock. Tex had some of the costly stone made into a huge barbecue pit.

Also scheduled to open is "Tonight We Raid Calais."

Playing for the last times Wednesday night are "He Hired the Boss' and "Sundown.'

* * *

QUILNA

Take someone with you when you go to see "The Lodger"!

Mrs. Marie Belloc Lowndes' best-selling study of Jack the Ripper is now at the Quilna theatre and it can be unequivocally—if quiveringly—stated that it is the tensest, most suspenseful shocker that ever wracked the wrought-up nerves of a movie audience. From its beginning, in the shadowy fog of London's Whitechapel district, it is an adventure in movie-going that will remain indelibly in your memory.

Co-featured is "Swing Out the Blues."

Theatre Guide

OHIO—"No Time For Love"

QUILNA—"The Lodger" and "Swing Out the Blues."

SIGMA—"Isle of Forgotten Sins" and "The Black Raven."

STATE—"Riding High" and "Gangway For Tomorrow."

LYRIC—"He Hired the Boss" and "Sundown."

COMING UP

OHIO—"Madame Curie" opens Friday.

QUILNA—"Where Are Your Children?" and "Mr. Muggs Steps Out" coming Friday prevue.

SIGMA—"Snow White and Seven Dwarfs" and "Timber Queen" commence Saturday.

STATE—"Top Man" and "Coastal Command" start Thursday.

LYRIC—"Cheyenne Round Up" and "Tonight We Raid Calais" open Thursday.

MAJESTIC—"Code of Cactus" and "Smart Alecks" start Friday.

OHIO IS RATED HIGH IN SAVINGS, LOAN DEPOSITS

COLUMBUS, O., Feb. 23—(AP) — Ohioans have higher per capita deposits in federal savings and loan banks than do residents of any other state in the nation, says James Twohy, governor of the Federal Home Loan Bank system.

"Your associations hold close to $150 in savings and loan resources for every man, woman and child in Ohio," he asserted in an address here yesterday before a meeting of the Ohio Savings and Loan League. "This is a higher per capita than in any other state in the country."

He called Ohio the strongest savings and loan state in the United States, and said the Buckeye fiscal institutions comprised one-sixth of the total assets of all savings and loan institutions in the nation.

They accounted for 54 per cent of all non-farm mortgages of $20,000 or less recorded in this state in 1943, compared with a national percentage of 32 per cent for the same year, Twohy declared.

OHIOAN ACTS AS ORGANIST FOR SOLDIER CHOIR

WASHINGTON, Feb. 23—(AP) — The "soldier's chapel of the air," composed of fighting men from the Fifteenth Air Forces headquarters in Italy, has an Ohioan as organist, the War department disclosed today.

Organized by Chaplain (Major) John Rhodes, a North Carolinian, the group has as its organist S. Sgt. Lloyd J. Fender of Portsmouth, O. This unique choral group has become one of the most famous in the Army, the War department said.

The group first appeared in concert last Christmas before 1,200 officers and men in a general hospital. Soldiers of three faiths — Catholic, Protestant and Jewish — compose the choir. At times the Church of England and Moslem faiths also have been represented in its membership.

"It's a bit remarkable, I believe," Chaplain Rhodes said, "that men in a theatre of war will devote a portion of their spare time to rehearsing and singing programs that include, in addition to hymns, anthems of Beethoven, Handel, Liszt and others."

The group sings at regular Sunday services and broadcasts to men in that region.

WILLKIE MAY SEEK DELEGATES IN CLEVELAND

CLEVELAND, Feb. 23 — (AP) — Wendell L. Willkie's entrance into a delegate contest with Gov. John W. Bricker in the three Cleveland congressional districts was in prospect today after a canvass of sentiment by Ralph H. Cake, Willkie's preconvention manager.

Cake, Republican national committeeman from Oregon, said no formal decision would be made until he consulted with Willkie at the end of next week.

Willkie's manager conferred here with local Willkie supporters and prospective delegates. "Our only reports are from Willkie's supporters who want him to come into this state," Cake explained. "My purpose in being here is to appraise the situation from an accurate off-the-scene viewpoint."

Cake, who accompanied Willkie on his western tour, reported "there is an unmistakable trend for Willkie in the west," and predicted his candidate's certain nomination.

BELIEVE IT OR NOT ---------- By Ripley

Income Tax Information

TRADES AND EXCHANGES

While certain trades or exchanges of property are considered as not giving rise to gain, and are consequently nontaxable, such transactions are strictly limited in character. The first limitation is that the property exchanged must be "solely for the property of a like kind."

The words "like kind" have reference to the nature or character of the property, and not to its grade, quality, or use. Thus, an exchange of an old truck for a new truck, an old passenger car for a new passenger car, would be exchanges of "like kind." Likewise, trades of a farm for city property, or of unimproved real estate for improved real estate, or of a rental house for a store building, altho dissimilar in services or use, are still classified as exchanges of a like kind.

A second limitation on nontaxable exchanges is that the property exchanged must have been "held for productive use in trade or business or for investment," and the exchange must be made for property to be so held. This limitation excludes various types of transactions, especially trades of property used or to be used for personal purposes. An instance is an exchange involving resident i a l property. Since a residence is not considered as held for use in trade or business or for investment, a trade of a residence for other property, or a trade of other property for a residence intended to be occupied by the taxpayer would constitute in effect a sale of the property disposed of, and a gain realized on the exchange would be reportable.

It should be noted, also, in this connection, that in the case of a residence exchanged for other property any gain realized would be taxable, under the capital gains provisions, for nomal tax and surtax purposes, but no loss would be allowable, since losses are not allowed to be taken on personal residence property disposed of. If, however, a business property were exchanged for a residence, the resultant gain or loss would be reportable.

The third limitation on nontaxable exchanges is that the exchange must be even—that is, no "boot" involved. If boot is taken, then a gain arises, the amount of which, up to the amount of the boot, would be taxable. If boot is given, however, no loss can be taken for the amount of boot given, since this is regarded simply as additional investment in property of the kind exchanged.

The fourth limitation on nontaxable exchanges excludes transactions in stocks and bonds and other securities, as well as exchanges of property held as stock in trade or primarily for sale. However, in the case of investment securities held, an exchange may be nontaxable if the securities exchanged are of the same corporation and of the same degree of equity (common stock for common stock, preferred stock for preferred stock, etc.). Also, in the case of reorganizations, an exchange of securities is nontaxable if the exchange is made pursuant to a plan of reorganization, and stock or securities in a corporation a party to the reorganization are exchanged solely for stock or securities in such corporation or another corporation a party to the reorganization.

LIVING COSTS SHOW DECLINE IN BIG CITIES

CLEVELAND, Feb. 23 — (AP) —Living costs in typical midwestern metropolitan areas declined perceptibly between mid-December and mid-January, chiefly reflecting decreases in food costs, William L. Phillips, regional price analyst for the U. S. Bureau of Labor Statistics, reported today.

In Cleveland, for instance, food costs dropped 1.3 per cent in the month ending Jan. 15, lowering the overall index by five-tenths per cent from the previous month and holding the gain over Jan. 15, 1943, to 3.7 per cent, Phillips said.

The national average of consumers' living costs declined two-tenths per cent in the same period, and a similar decrease was reported at Cincinnati, where food costs slid six-tenths per cent. Clothing costs were down two-tenths per cent from the preceding month. Compared with the previous year, however, Cincinati living costs were up 3.3 per cent.

MUSHROOM "BEER"

Ancient Mexicans used to indulge in an intoxicating brew called teonancatl during certain festivals. The drink was made from a special knd of mushroom.

Alan Ladd "Moves In" On Frank Sinatra Show

Alan Ladd, popular "hard-to-soften-up" hero of the films has issued a curt warning to Frank Sinatra. He threatens in characteristic fashion, "to move in and take over" the "Voice's" air show, when he appears as a guest on Wednesday, at 8 p. m., EST over WABC.

Cass Daley, the chanteuse of the hill-billy calls, will accept the invitation of Monty Woolley and Sammy Kaye to be a guest on their show, Wednesday, at 7 p. m., EST, over WABC. A serviceman hero just back from one of the Allied fighting fronts will be a feature of the half-hour show.

Alan Hale, robust veteran of the screen, appears in the role of an Army doctor, probing for signs of life in Eddie Cantor, when the banjo-eyed comedian and his troupe broadcast from the Army Air Field of the 4th Air Force in Ontario, Calif., Wednesday, over WEAF at 8 p. m., EST.

The controversial issue of Labor vs Management enters the Bartlett household when 17-year-old Linda, who hopes to be a serious writer, entertains two soldiers of different political beliefs during the broadcast of "My Best Girls" over WJZ Wednesday at 7:30 p. m., EST.

Xavier Cugat introduces his Spanish version of "Shoo Shoo Baby," as a highlight of "Your Dubonnet Date" on Wednesday at 7:30 p. m., over station WOR. The translated version, which will be part of Cugat's act during his appearance at the Paramount theatre in New York, will be sung by Lina Romay. Del Campo sings "Prisionero del Mar," and Don Rodney's solo is "Speak Low." Orchestral selections include "Mexican Hat Dance," "Temptation," "Jotopa," "In a Persian Market" and "Gypsy Conga."

WEDNESDAY, FEBRUARY 23

Eastern War Time P M.—Subtract One Hour for CWT., 2 Hrs. for MWT.

(Changes in programs as listed due to corrections by networks made too late to incorporate.)

5:30—Just Plain Bill, Dramatic—nbc
The Jack Armstrong Serial—blu-east
The Sea Hound's repeat—blu-west
The Landt Trio Singing Along—cbs
Chick Carter, a Boy Detective—mbs
5:45—Front Page Farrell Serial—nbc
Captain Midnight's Serial—blu-east
American Women, Drama Series—cbs
Serial Series for Kiddies—mbs-basic
6:00—News Report for 15 mins—nbc
Children's Dramatic Skit, Daily—blu
Quincy Howe and News Time—cbs
Prayer; Comment on the War—mbs
6:15—Serenade to America; Talk—nbc
Lyn Murray Chorus, Orchestra—cbs
Capt. Tim Healy's Spy Stories—blu
Dancing Music For 15 minutes—mbs
6:30—Jeri Sullavan's Song Show—cbs
Jack Armstrong's repeat—blu-west
News Time and Volney Hurd—mbs
6:45—Lowell Thomas & Newscast—nbc
Henry J. Taylor Comment—blu-basic
Capt. Midnight in repeat—blu-west
World News and Commentary—cbs
Repeat of Kiddies Serial—other mbs
7:00—Fred Waring's Time—nbc-basic
"I Love a Mystery," Dramatic—cbs
Connie Boswell Presents Variety—blu
Fulton Lewis, Jr., Comments—mbs
7:15—World War 'n in Broadcast—nbc
Harry James and His Orchestra—cbs
The Johnson Family, a Serial—mbs
7:30—Caribbean Nights Concert—nbc
Lone Ranger's Drama of West—blu
Easy Aces, 30-m. Drama—cbs-basic
Halls of Montezuma, Marines—mbs
7:45—Kaltenborn and Comment—nbc
8:00—Mr. and Mrs North, Drama—nbc
Sammy Kaye, Monty Woolley—cbs
Broadcast of News (15 minutes)—blu
Cecil Brown News Comment—mbs
8:15—Lum and Abner Serial Skit—blu
Fulton Ouraler News Answers—mbs
8:30—Beat the Band, Quiz Show—nbc
Family Drama "My Best Girls"—blu
Jean Hersholt as Dr. Christian—cbs
Xavier Cugat Orchestra Show—mbs
8:55—Five Minutes News Period—cbs
9:00—Eddie Cantor and Variety—nbc
Dunninger's Mind Reading Act—blu
Frank Sinatra Show & Guests—cbs
Gabriel Heatter and Comment—mbs
9:15—Bob Ripley's Fifteen Min.—mbs
9:30—Mr. District Attorney Play—nbc
Spotlight Bands, Guest Orches.—blu
Jack Carson and Variety Show—cbs
Soldiers With Wings & Guests—mbs
9:55—Five Minutes Drama Time—blu
10:00—Kay Kyser Music & Quiz—nbc
Raymond Gram Swing Comment—blu
Great Moments in Music, Conc.—cbs
Royal Arch Gunnison Comment—mbs
10:15—Kay Armen & Her Songs—blu
Arch Ward's Sports in Review—mbs
10:30—Morton Gould and Carnival—cbs
Star for a Night by Amateurs—blu
Half-Hour for Dancing Music—mbs
11:00—Late Variety With News—nbc
News, Variety Dance 2 h.—cbs-blu
Comment, Dance Orch. (3 hrs.)—mbs

Opinions Vary On Claims Of Enemy Losses

By FRED HAMPSON

ADVANCED SOUTH PACIFIC AIR BASE, Solomons Island, Feb. 23 — (AP) — You may have heard the conjecture, "I wonder if our air men really shoot down as many enemy planes as we claim?"

I asked our fighter pilots who have been devastating Rabaul for more than two months what they think about this, and got a variety of answers.

Some say we shoot down more than we claim. Others say we are too optimistic. Others say the figures are about right.

Capt. Harold L. Spears of Ironton, O., a Marine Corsair pilot credited with destroying 15 enemy planes, says, "our scores are pretty accurate.

"Sometimes there is some duplication, but not much," he reported. "We don't claim a kill unless we see the plane blow apart, flame or crash and as a rule a flier can be pretty certain whether he got a kill."

Hawley Russell of North Scituate, Mass., who has shot down at least five Japanese planes, said he thinks our figures are too big.

"The mistakes are honest mistakes," he said, "but the exaggeration comes about by more than one pilot claiming the same kill. Also you've got to remember that in an air fight we are always traveling at about 400 miles an hour and turning and twisting and half the time we are partly blacked out.

"We shoot down a hell of a lot of Japs, all right, but I sometimes doubt if we get as many as we claim. But we shoot down a damned sight more of them than they do of us and it's not only because of our better planes and ordnance — it's because of our better personnel.

CHANGE TO WAR TIME

SHELBY, O., Feb. 23—(AP) —Shelby will go on Eastern War Time at 1 a. m. Sunday as a result of action taken by city council last night. Nearby Mansfield and Crestline changed their clocks to war time last Sunday.

GAS BOOM INDICATED

MOUNDSVILLE, W. Va., Feb. 23—(AP)—Indications of a new gas boom in Marshall-co appeared today after the strike of a 1,100,000-cubic feet gas well on Taylor Ridge by drillers from neighboring Pennsylvania.

OFFICERS NAMED FOR INSTITUTE

Total Attendance Of Five Putnam Sessions 2,991

(Lima News Bureau)

OTTAWA, Feb. 23 — Officers elected by the five 1944 Putnam-co Community Farmers institutes were reported here today by County agent L. C. Holtkamp.

He said that the total attendance at the institutes reached 2,991 this year with Gilboa leading the group with 1,207. This was slightly below the attendance total for 1943.

The new officers follow:

Miller City New Cleveland — Joseph W. Limmers, president; John Z[illegible], vice president; Edward J. [illegible], secretary-treasurer, and Mrs. Harry Riepenhoff, hostess.

Leipsic—Dale Smith, president; Clarence Montooth, vice president; Glen Eikard, secretary-treasurer, and Mrs. Fremont Lewis, hostess.

Ottawa River—W. W. Wood, president; T. R. Caton, vice president, Mrs. Betty Miller, secretary-treasurer and Mrs. Cora Irwin, hostess.

Pandora—C. D. Steiner, president, Charles Reese, vice president; Mrs. Ellis Steiner, secretary-treasurer, and Mrs. Charles Reese, hostess.

Gilboa—Charles Stahl, president; Robert Williams, vice president; Nina Baker, secretary-treasurer, and Mrs. Leslie Steinman, hostess.

Sixty per cent of all soldiers are war bond buyers, according to the War Department.

LAST TWO DAYS!
CLAUDETTE COLBERT FRED MacMURRAY
No Time for Love
WARNER BROS. OHIO

FRIDAY!
The Most Eager Awaited Picture Of The Year!

WARNER BROS. SIGMA
NOW: 2 HITS
ADVENTURE THRILLS!
Carradine of the Shanghai

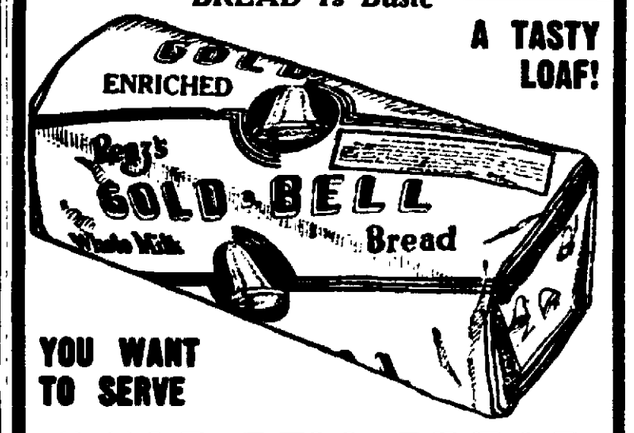
A REAL THRILLER!
THE BLACK RAVEN
with GEORGE SUCCO—WANDA McKAY
BUY MORE WAR BONDS HERE!

ALWAYS TWO BIG HITS!
WARNER BROS. STATE
LAST TIMES TONITE
D. LAMOUR—"RIDING HIGH"
"GANGWAY FOR TOMORROW"
• TOMORROW •

dine---
dance---
drink---
at the
BARR

DIONNE "QUINTS" relieve coughing of CHEST COLDS BY RUBBING ON MUSTEROLE

Feature Time The Lodger 1:05 4:00 6:55 9:50
QUILNA THEATRE
Feature Time Swing Out the Blues 2:50—5:45—8:40
TWO GOOD ENTERTAINING PICTURES

"BREAD Is Basic"
A TASTY LOAF!


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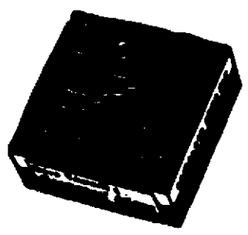
GOLD BELL BREAD
A big family loaf with added amounts of Vitamin B-1, Niacin, another important B vitamin and Iron —no extra cost to you.
Sold Only by Local Independent Grocers
U.S. needs US STRONG
RENZ'S
—SINCE 1887—
Tune in Renz's Roundup— WLOK—12 (Noon) Daily

TODAY ONLY
JON HALL SUNDOWN || HE HIRED The BOSS
STARTS THURSDAY
LYRIC
BUDDIES...BULLETS...AND BULLION!
Twin tornadoes hit the gold-trail with flaming forty-fives!
JOHNNY MACK BROWN—TEX RITTER
Cheyenne Roundup
with FUZZY KNIGHT JENNIFER HOLT and THE JIMMY WAKELY TRIO

BATMAN
TONIGHT WE RAID CALAIS

PANGLE'S Market
U. W. X. MEAT STAMPS
EXPIRE SAT. NIGHT AT MIDNIGHT
CRISCO 1 LB. JAR 25c 3 LB. JAR 69c
SMOKED HAMS SWIFT'S, WILSON'S DECKER'S ARMOUR'S WHOLE OR BUTT HALF..LB. 34c

Amazing Mollin's HOME KIT gives you a beautiful MACHINELESS
PERMANENT WAVE

FOR ONLY 59¢
SO SIMPLE A CHILD CAN DO IT
RESULT... BEAUTIFUL WAVES SOFT AND CURLY
Complete with 50 curlers. Nothing else to buy.
MOLLIN'S Permanent Wave Home Kit has served the women of America for over 10 years. When you buy MOLLIN'S you get the finest.
With ease and in comfort, you can now give yourself a beautiful cold permanent wave at home that will last as long as any professional permanent wave. You don't have to know a thing about waving hair. Just follow the simple directions. Result—a beautiful wave, soft and curly.
Shampoo and Wave Set also included
• NO MACHINES OR DRYERS
• NO HARMFUL CHEMICALS
• NO HEAT OR ELECTRICITY
• SAFE...EASY TO USE
• CONTAINS NO AMMONIA
• NO EXPERIENCE REQUIRED
• FOR WOMEN OR CHILDREN

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