Law In Action

The income tax audit these days is quite common. If you have kept accurate and complete records, you have little to worry about.

But for those with incomplete records, the audit can bring problems. It may lead to a deficiency assessment, a penalty, or in the case where there has been a willful failure to report income, a criminal charge.

• • •

IF ONE'S return is audited what should he do? He should he helpful. But he need not give up all his legal rights to do so. As a rule, if a special agent is making the investigation, he is looking for fraud and you should seek counsel to advise you early in the investigation. A general tax auditor usually makes a routine check.

Our constitution protects all persons from giving testimony against himself in a criminal case, but it does not exempt one's business records from examination. Under the law every taxpayer has to keep records which the internal Revenue agent may see. He can see them only if they are "relevant or material to the inquiry." Your lawyer can advise you which records are properly open to him.

• • •

ONCE AN agent examines a record with the taxpayer's consent, anything in it can be used against the taxpayer.

If the taxpayer says anything to the agent, he had better tell the truth. Making false statements to the agent is a serious crime.

Much of an audit does not directly involve looking at the taxpayer's own records. The investigators may open the records of banks, business associates, customers, or others. Their records must be made available.

• • •

KEEP FULL records for at least four years. Better yet, seven. On capital assets, like your home or other property, keep all your records for four years after any sale. Keep records of any tax loss carry over for at least four years after the loss is exhausted.

Note: California lawyers offer this column so you may know about our laws.

Youngsters See Blades In Action

Thirty-five youngsters from Lomita, accompanied by the Lomita Park staff, attended the Feb. 22 hockey game between the Los Angeles Blades and the Portland Buckaroos. The Blades won, 10-0.

The youngsters were sponsored by the Lomita-Harbor City Junior Chamber of Commerce and Lomita Park. The Jaycees provided transportation, while tickets were obtained by the park department.

Most of the youngsters had never seen a hockey game, according to Jim Ansite of the park department. It also was the first trip to the Los Angeles Sports Arena for several of the children.

THERE ARE 19 REASONS WHY MAIL FOR JAMESTOWN, ALA. CAN BE MISSENT...

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- Jamestown, Calif.
- Jamestown, Colo.
- Jamestown, Ind.
- Jamestown, Kans.
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- Jamestown, N. C.
- Jamestown, N. Dak.
- Jamestown, Ohio
- Jamestown, Pa.
- Jamestown, R. I.
- Jamestown, S. C.
- Jamestown, Tenn.
- Jamestown, Va.

When you use ZIP Code in your address, your correspondence is more likely to wind up in the right Jamestown. ZIP Code adds accuracy to your mail.

College Loan Plan Starting in Area

By DOROTHY R. WHEELIS

With today's complex, constantly changing and expanding civilization, there comes an ever-increasing demand for higher education. In every field, business, scientific or professional, a college education and years of specialization are iron-clad requirements.

The serious problem is that the price of higher education has doubled many times over; and, because the costs of living and everything else have sky-rocketed to an all time high, it is impossible for the average family to save enough money to send a son or daughter to college.

Time was when Dad did a little juggling of figures; allocated the yield of wheat from the 'north forty;" marketed a few extra bales of cotton; or sold off the progeny from the prize Jersey cow. And Johnny was off to college —if he wanted to go!

• • •

UNFORTUNATELY today, it is not so easy as that. Johnny reads the signs of the times and knows that he MUST go to college if he is to get where he wishes to go in life. But where is the money coming from? Even in high school he worries about this, and so do his parents.

Sometimes, if he does succeed in going, he sees his people make sacrifies which affect the comfort and security of the home and the other members of the family. Maybe he get a part-time job which takes too much of his energy and time from his studies; or he cuts down on food and other necessities. His struggles take the joy out of life; and often postpone years of economic productivity and wholesome living.

Even more tragic is the fact that many bright, worthy young people have to drop out, or never go to college at all. And thus society loses the trained leadership, talent, even genius, which it so vitally needs — to say nothing of the misfits and frustrated lives which follow in the wake of lost opportunities and unrealized goals.

• • •

OF COURSE, the children of the rich may go to the colleges of their own choosing. Other fortunate ones have prudent and affluent relatives who set up trust funds for their education. To these, there is no problem; but to the girls and boys from average American homes, the outlook for college education has become seriously discouraging.

Fortunately there is now, throughout the country, a growing awareness of this alarming situation. The federal government is offering to give some aid; a few other agencies, like insurance companies and banks, are formulating loan plans. But in some instances, it seems that there are drawbacks: collateral may be required, or the amount of monthly repayment prohibitively high.

There is, however, one program now being offered which seems the best of its kind. This plan has been set up by a forward-looking company known as College Finance of America, Inc. This firm is operating successfully in the east; and has recently opened executive offices in Southern California. This company has been authorized by the State of California to do business throughout the state. The money for the program in California is being furnished by a prominent national bank, and well-known savings & loan associations. Loan counselors — many of them teachers and others from educational and business fields — are employed in convenient areas to assit parents in arranging the type of program which fits their needs.

THERE IS nothing deep or complicated in the procedure. If a parent, or other sponsor, shows his responsibility and integrity of purpose by saving a small sum of money each month for two years, College Finance of America, Inc. will lend without other collateral the amount desired when his son or daughter is ready for college. For instance, if he saves $20 per month, he may have $4,000; $30 per month, $6,000; $50 per month, $10,000 etc.

An insurance plan in connection protects the student. If his parent or sponsor dies or becomes disabled anytime after the plan has started, the money for the student's education is provided for him without any argument or further payment. If, on the other hand, a parent cannot continue the monthly payments, he can go down and draw out the entire amount he has put in, together with the interest which has accrued — a savings which he otherwise may not have made.

Considered from every standpoint, this program is easy, safe, "fool-proof," and financially sound. And it does make it possible for any young person who wants it, a College Education.

Cerebral Palsy strikes every 53 minutes

Public Notice

PH—3813
89645

NOTICE OF TRUSTEE'S SALE

On TUESDAY, MARCH 29, 1966, at 11:00 A.M., TITLE INSURANCE AND TRUST COMPANY, as duly appointed Trustee under and pursuant to Deed of Trust dated November 1, 1963, executed by JOSEPH JOHN FIORENZA AND LORRAINE GAY FIORENZA, husband and wife as joint tenants, and recorded December 2, 1963, as instr. No. 3635, in Book 6890, page 691 of Official Records in the office of the County Recorder of Los Angeles County, California, WILL SELL AT PUBLIC AUCTION TO HIGHEST BIDDER FOR CASH (payable at time of sale in lawful money of the United States) at the entrance of the Los Angeles County Courthouse at 501 West First Street, Los Angeles, California, all right, title and interest conveyed to and now held by it under said Deed of Trust in the property situated in said County and State described as:

Lot 99 of Tract No. 21676, as per map recorded in Book 595, Pages 33 to 44 of Maps, in the office of the County Recorder of Los Angeles County, State of California.

Said sale will be made, but without covenant or warranty, express or implied, regarding title, possession, or encumbrances, to pay the remaining principal sum of the note secured by said Deed of Trust, to-wit: $2,460.18, with interest from September 3, 1965, as in said note provided, advances, if any, under the terms of said Deed of Trust, fees, charges and expenses of the Trustee and of the trusts created by said Deed of Trust.

The beneficiary under said Deed of Trust, by reason of a breach or default in the obligations secured thereby, heretofore executed and delivered to the undersigned a written declaration of Default and Demand for Sale, and written notice of breach and of election to cause the undersigned to sell said property to satisfy said obligations, and thereafter, on November 23, 1965, the undersigned caused said notice of breach and of election to be recorded in book M2049, page 988, of said Official Records.

Date: February 24, 1966.
TITLE INSURANCE AND TRUST COMPANY
as said Trustee,
By Richard A. Walter
Assistant Secretary

W—March 2, 9, 16, 1966.

PH—3807

NOMINEES FOR PUBLIC OFFICE AND MEASURES TO BE VOTED ON

NOTICE IS HEREBY GIVEN that the following persons have been nominated for the offices hereinafter mentioned to be filled and that the following measures are to be voted on at the General Municipal Election to be held in the City of Torrance on Tuesday, the 12th day of April, 1966.

For Mayor: (Vote for One)
Albert Isen
Nickolas O. Drale

For Members of the City Council: (Vote for Three)
J. A. (Jay) Beasley
Ken Miller
Ross A. Sciarrotta
John Richard (Dick) Abshear
Frederick Joseph Bandell
Harmon N. Belcher
Eva I. Bisou
Frank J. Briganti
Alfred G. Cagle
LeVane M. Forsythe
Orin P. (Bud) Johnson
Ronald E. Morris
Clifford J. Peterson
Leo F X. Salisbury
Ed Talbert
Ron Wright

For City Clerk: (Vote for One)
Vernon W. Coil
Marie Casey

For City Treasurer: (Vote for One)
Thomas C. Rupert
Thirvin D. Fleetwood

Measures to be Voted On:

Charter Amendment A. (Concerning Compensation for Members of the City Council)

"That Section 7 of Article VI of the Charter of the City of Torrance be amended to read as follows:

Sec. 7. Compensation of members of the city council.

(a) The members of the city council (exclusive of the Mayor) shall receive compensation in the amount of three hundred dollars per month. Such compensation shall be payable in the same manner as provided from time to time by the city council for employees of the city.

(b) In addition thereto, members of the city council shall receive their actual and necessary expenses while engaged on city business. Demands therefor shall be made in a manner provided by the city council by ordinance.

(c) The compensation for any member of the city council appointed or elected to fill a vacancy shall be the same as that payable to such member whose office was vacated.

(d) In the event that the proposed amendment adding Section 2 to Article XII of the Charter is defeated at the general municipal election held April 12, 1966, the mayor shall receive: (1) compensation in the amount of one hundred dollars per month, payable in the same manner as provided in subsection (a) of this section 7, and (2), his actual and necessary expenses as provided in subsection (b) of this Section 7.

(e) This section shall become effective April 13, 1966."

Charter Amendment B. (Concerning Compensation for the Mayor)

"That Section 2 of Article XII be added to the Charter of the City of Torrance to read as follows:

Sec. 2. Compensation of the mayor.

(a) The mayor shall receive compensation in the amount of four hundred dollars per month. Such compensation shall be payable in the same manner as provided from time to time by the city council for employees of the city. The mayor shall not receive additional compensation as a member of the city council.

(b) In addition thereto, the mayor shall receive his actual and necessary expenses while engaged on city business. Demands therefor shall be made in a manner provided by the city council by ordinance.

(c) This section shall become effective April 13, 1966."

Charter Amendment C. (Prohibiting Exposure of Female Breasts)

"That Section 6 be added to Article XIX of the Charter of the City of Torrance to read as follows:

Sec. 6. Exposure of female breasts prohibited

It shall be unlawful and a public nuisance to expose or procure, or to counsel or assist in the exposure within the city of Torrance of, the breast or breasts of any living human female for the purpose of public display, amusement, entertainment, or in connection with the sale or service of any commodity. For the purpose of this section, female breasts shall include the medial and lateral lower quadrants, or the nipple or areola, or any portion of the lower half of the breasts. Each such display shall be considered a separate offense subject to separate criminal prosecution. The adoption of this section shall not preclude the city council from adopting more restrictive ordinances further regulating the aforesaid subject matter."

Dated: February 21, 1966.
/s/ Vernon W. Coil
City Clerk of the City of Torrance, California

W—March 2, 9, 1966.

PH—3804
89203

NOTICE OF TRUSTEE'S SALE
NO. FCL 5734

On March 17, 1966, at 11:00 o'clock A.M., at the main entrance of California Reconveyance Company's office at 5141 Crenshaw Boulevard in the City of Los Angeles, County of Los Angeles, California, CALIFORNIA RECONVEYANCE COMPANY, a California Corporation, as Trustee or successor Trustee, or substituted Trustee under the Deed of Trust made by Jessie J. Dudensing and Mary L. Dudensing, husband and wife recorded on December 31, 1964, in Book T4123, Page 445 of Official Records of Los Angeles, County, State of California, by reason of default in the payment or performance of obligations secured thereby, a Notice of Default and Election to Sell Under Deed of Trust having been recorded as provided for by law and more than three months having elapsed since such recordation, will sell at public auction to the highest bidder for cash (PAYABLE IN LAWFUL MONEY OF THE UNITED STATES OF AMERICA AT TIME OF SALE.) without warranty express or implied as to title, possession or encumbrances, the interest conveyed to and now held by it as said trustee, in and to the following described property in said County and State:

Lot 29 in Tract 18518, as per map recorded in Book 472, pages 46 and 47 of Maps in the office of the County Recorder of said County of Los Angeles, State of California,

for the purpose of paying the obligations secured by said Deed of Trust including fees, charges and expenses of trustee and of sale.

Dated February 17, 1966.
CALIFORNIA RECONVEYANCE COMPANY,
as said Trustee
By George Yavroch
Vice President

W—Feb. 23, March 2, 9, 1966.

PH—3791
89080

NOTICE OF TRUSTEE'S SALE
T.O. No. 65-9038

On FRIDAY, March 11, 1966, at 11:00 A.M., TITLE INSURANCE AND TRUST COMPANY, as duly appointed Trustee under and pursuant to Deed of Trust dated September 18, 1964 and executed by: JACK I. ESENSTEN and BARBARA J. ESENSTEN, husband and wife and recorded October 22, 1964, as instr. No. 5408, in book T4000, page 165, of Official Records in the office of the County Recorder of Los Angeles County, California, WILL SELL AT PUBLIC AUCTION TO HIGHEST BIDDER FOR CASH (payable at time of sale in lawful money of the United States) at the entrance of the Los Angeles County Courthouse, at 501 West First Street, Los Angeles, California all right, title and interest conveyed to and now held by it under said Deed of Trust in the property situated in said County and State described as:

Lot 6 of Tract 17180, as per map recorded in book 624 pages 49 and 50 of Maps, in the office of the county recorder of said county.

Said sale will be made, but without covenant or warranty, express or implied, regarding title, possession, or encumbrances, to pay the unpaid sum of the note secured by said Deed of Trust, to-wit: $2,000.00, with interest from September 18, 1964, as in said note provided, advances, if any, under the terms of said Deed of Trust, fees, charges and expenses of the Trustee and of the trusts created by said Deed of Trust.

The beneficiary under said Deed of Trust, by reason of a breach or default in the obligations secured thereby, heretofore executed and delivered to the undersigned a written Declaration of Default and Demand for Sale, and written notice of breach and of election to cause the undersigned to sell said property to satisfy said obligations, and thereafter, on November 12, 1965, the undersigned caused said notice of breach and of election to be recorded in book M2041, page 222, of said Official Records.

Date: February 14, 1966.
TITLE INSURANCE AND TRUST COMPANY
as said Trustee,
By R. A. Walter
Assistant Secretary

W—February 16, 23, March 2, 1966.

PH—3815

NOTICE IS HEREBY GIVEN that copies of the Charter Amendments to be submitted to the electors to be voted on at the General Municipal Election to be held in the City of Torrance on the 12th day of April, 1966, will be available upon application therefor at the office of the City Clerk of the City of Torrance until said date of election.

Dated: February 28, 1966.
VERNON W. COIL
City Clerk of the City of Torrance, California

W-S—March 2, 6, 9, 13, 16, 20, 23, 27, 30, April 3, 6, 10, 1966

PH—3790
16267

CITY OF LOS ANGELES
NOTICE OF APPLICATION FOR POLICE PERMIT

Notice is hereby given that application has been made to the Board of Police Commissioners for a permit to conduct a dance hall cafe, cafe entertainment, pool room.

NAME OF APPLICANT: Litzco Inc.
DOING BUSINESS AS: C J's.
LOCATED AT: 21176 S. Western Ave., Torrance.

Any person desiring to protest the issuance of this permit shall make a written protest before 3/2/66 to the LOS ANGELES POLICE COMMISSION, 150 North Los Angeles Street, Los Angeles, Calif. 90012.

Upon receipt of written protests, protesting persons will be notified of date, time and place for hearing.

BOARD OF POLICE COMMISSIONERS

W—Feb. 16, 23, March 2, 1966.

PH—3814
89723

NOTICE OF TRUSTEE'S SALE
No. F-1627

On Tuesday March 29, 1966, at 11:00 A.M. at the East Entrance to the Hall of Justice in Los Angeles, California, ESCROW ENTERPRISES, INC., as duly appointed Trustee under and pursuant to Deed of Trust dated April 12, 1965 executed by LAVELLE P. HOLLAND and JOYCE FAY HOLLAND, husband and wife and recorded May 18, 1965 Inst. No. 1997, of Official Records in the office of the County Recorder of Los Angeles County, California, will sell at public auction to the highest bidder for cash (payable at time of sale in lawful money of the United States), all of the right, title and interest conveyed to and now held by it under said Deed of Trust in the property situated in said county and state described as:

Lot 1 of Tract No. 20011, in the City of Torrance, as per Map recorded in Book 510, page 21 of Maps, in the office of the county recorder of said county.

Said sale will be made, but without covenant or warranty, express or implied, regarding title, possession or encumbrances, to pay the remaining principal sum of the Note secured by said Deed of Trust towit: $23,872.43 with interest from June 1, 1965, as in said Note provided, advances, if any under the terms of said Deed of Trust, fees, charges and expenses of the Trustee and of the Trusts created by said Deed of Trust.

The beneficiary under said Deed of Trust, by reason of a breach or default in the obligations secured thereby, heretofore executed and delivered to the undersigned Trustee a written Declaration of Default and Demand for Sale, and written notice of default, and of election to cause the undersigned to sell said property to satisfy said obligations, and thereafter, on November 26, 1965 the undersigned caused said notice of default and of election to be recorded in book M2051 page 589, of said Official Records.

Date: February 28, 1966.
ESCROW ENTERPRISES, INC., as said Trustee
By: E. M. Woodburn
Vice President

W—March 2, 9, 16, 1966.

PH-3
89203

NOTICE FOR BIDS ON SCHOOL SUPPLIES, EQUIPMENT AND REPAIRS

Notice is hereby given that the Board of Education of the Torrance Unified School District of Los Angeles County will receive bids for furnishing certain school supplies, equipment and repairs as per list and specifications on file in the Business Office, 2335 Plaza del Amo, Torrance, California.

Each bid must be submitted on a printed form furnished by the Board of Education; must be sealed and filed in the Business Office on or before Friday, March 11, 1966 at 10 A.M. and will be opened in public at that time and place. Each bid aggregating $1,000 or over must be accompanied by a certified or cashier's check for not less than 5% of the total amount of the bid; provided that if only certain items of a bid are accepted the bidder may thereupon substitute a certified or cashier's check for 5% of the aggregate amount of the accepted items on his bid; and providing further that firms doing business regularly with the Board of Education may at the discretion of the Business Office and in lieu of the above mentioned check, file with the Torrance Unified School District, an annual or continuing surety company's bond in the sum not less than $5000.00 to insure compliance with the terms of their signed bids submitted from time to time during the life of the bond.

This above mentioned check or bidders bond shall be given as a guarantee that the bidder will comply with the terms of his signed bid; and if the successful bidder fails thus to comply with the terms of the signed bid, after acceptance thereof by the Board, his check or bond will be forfeited.

Preference shall be given to supplies, materials or equipment produced, manufactured or grown in the State of California.

The Board reserves the right to reject any and all bids, or any part of a bid, and to waive any informality in the bids received.

Firms or individuals desiring to submit bids from time to time on school supplies and equipment shall list themselves with said Business Office of the Torrance Unified School District.

S. E Waldrip
Assistant Superintendent—Business
Torrance Unified School District

Dated Torrance, California, May 31, 1963.

STATE OF CALIFORNIA)
) ss
COUNTY OF LOS ANGELES)

Subscribed and sworn before me, Irene J. Smith, a Notary Public, this 31st day of May, 1963

Irene J. Smith
Notary Public in and for said County and State
My commission expires May 27, 1968.

W—Feb. 23, March 2, 1966

PH—3777
89695

NOTICE OF TRUSTEE'S SALE
No. 18746

On March 9, 1966, at 10 o'clock A.M. at the Easter entrance of the Hall of Justice, in the City of Los Angeles, California, LOS ANGELES TITLE AND ABSTRACT CORPORATION as Trustee, under the deed of trust made by HARLAN LEE JUDGE, and IRENE C. JUDGE, husband and wife and recorded June 8, 1965, in Book T4599 Page 471 of Official Records of Los Angeles County, California by reason of breach of certain obligations secured thereby, notice of which was recorded November 4, 1965, in Book M2033 Page 393 of said Official Records, LOS ANGELES TITLE AND ABSTRACT CORPORATION, as Trustee will sell at public auction to the highest bidder for cash, payable in lawful money of the United States at the time of sale, without warranty as to title, possession or encumbrances, the interest conveyed to and now held by said trustee under said deed of trust, in and to the following described property, located in the County of Los Angeles, State of California, to-wit:

Lot 279, Tract 17390, per map recorded in Book 836, Pages 33-40 of Maps, in the Office of the County Recorder of said County.

For the purpose of paying obligations secured by said Deed of Trust, including fees, charges and expenses of the Trustee. If any, under the terms of said Deed of Trust, interest thereon and $4,025.00 in unpaid principal of the note secured by said Deed of Trust, with interest thereon from September 10, 1965, @10% Per Annum as in said note and by law provided.

Dated: February 5, 1966.
LOS ANGELES TITLE AND ABSTRACT CORPORATION, Trustee,
George L. Marinoff,
President.

S—Feb. 13, 20, 27, 1966.

PH—3805
89252

NOTICE OF MARSHAL'S SALE
No. 241 197

DOTTS, Plaintiff vs. VILLALVA, Defendant.

By virtue of an execution issued on January 26, 1966 by the Municipal Court, Los Angeles Judicial District, County of Los Angeles, State of California, upon a judgment entered in favor of CECIL C. DOTTS, JR. doing business as CREDIT COLLECTION SERVICE as judgment creditor and against RAMON VILLALVA, VINCENT VILLALVA, ANTONIA VILLALVA as judgment debtors, showing a net balance of $560.79 actually due on said judgment on the date of the issuance of said execution, I have levied upon all the right, title and interest of said judgment debtors in the property in the County of Los Angeles, State of California, described as follows:

LOT 18, TRACT 15923, MP 347, PAGE 38/39. LOCATED AT: 18521 Amie Street, Torrance, California

NOTICE IS HEREBY GIVEN that on FRIDAY, MARCH 25, 1966, at 11 o'clock A.M. at front steps of County Court House, 3231 Torrance Blvd., City of Torrance, County of Los Angeles, State of California, I will sell at public auction to the highest bidder, for cash in lawful money of the United States, all the right, title and interest of said judgment debtors in the above described property, or so much thereof as may be necessary to satisfy said execution, with accrued interest and costs.

Dated at Torrance, California, February 16, 1966.
LESLIE R. KEAYS, MARSHAL
Municipal Courts,
Los Angeles County
H. Goyen, Deputy

EDWIN B SIEGEL
1543 W. Olympic Blvd.,
L.A. 15
DU 6-8540
Plaintiff's Attorney

W—Feb. 23, March 2, 9, 16, 1966.

CARDS OF THANKS 2

WE WISH to extend our heartfelt thanks and appreciation for all the acts of kindness & messages of sympathy in our recent bereavement in the loss of our beloved husband & father, Luis Leon. (Leon Excavating).
Mrs. Lillian Leon & Family

DRESSMAKING and ALTERATIONS 19

IT'S MITZI
Dressmaking & Alterations
DA 5-4714 for appt.

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TE 4-2328

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INCOME Tax. Open 9 to 9. Reed Bookkeeping Systems. 24011 S. Avalon, Wilm. 834-9853.

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1422 243rd St. Harbor City

HOME SERVICES Miscellaneous 28

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PEST CONTROL 33

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PEST CONTROL 33

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