

CLASSIFIED Advertisements

All ads published in both TORRANCE HERALD and LOMITA NEWS... Classified Ad Columns Close: For Tuesday Edition, 5:30 P. M. Monday. For Friday Edition, 5:30 P. M. Thursday.

SUB-STATIONS

Classified ads may be left at the following sub-stations, but must be in ADVANCE: Union Drug Store, Cabrillo St., Torrance. Andies' Specialty Shop, Sargent St., Torrance. Union Drug Store, El Prado St., Torrance.

CLASSIFICATIONS

- Headings: ANNOUNCEMENTS, Funerals, Notices, Cards of Thanks, Lodge Notices, Lost and Found, Business Directory, Personal, Travel Opportunities, Business Opportunities, Financial, For Rent: Houses, Furnished, For Rent: Houses, Unfurnished, For Rent: Apartments and Flats, Furnished, For Rent: Apartments and Flats, Unfurnished, For Rent: Rooms, Furnished, For Rent: Rooms, Unfurnished, For Rent: Garages, For Rent: Stores and Offices, For Rent: Miscellaneous, Board and Room, For Sale: Automobiles and Accessories, For Sale: Furniture and Household Goods, For Sale: Horses and Livestock, For Sale: Pet Stock, For Sale: Miscellaneous, Help Wanted: Male, Help Wanted: Female, Help Wanted: Male and Female, Situations wanted, Wanted To Buy, Wanted To Rent, Wanted: Miscellaneous, Real Estate: Improved, Real Estate: Unimproved, For Lease, Oil Properties, Leases, Royalties, etc., Income Property, Miscellaneous

Lost and Found

LOST—Diamond ring, on Amapola, on New Year's eve. Finder return to Torrance Herald office and receive reward. OST—Watch charm, Masonic, engraved inside "A. H. Anderson, Lawson Consistory No. 1, Seattle, Wash." Reward, A. H. Anderson, 2684 Redondo Blvd.

Business Directory

AUDIT—INCOME TAX—Experience and results—cost no more. O. G. Miller, First Natl. Bank Bldg., Long Beach, Calif. Ph. 648-275. July PAINTING, Paperhanging, Tinting—Prices reasonable. Estimates given, work guaranteed. D. Laurena, 2013 Arlington Ave., Torrance. 140-J. 25 ISS AGNOR, representative of the Barclay Corset Co., will be in Lomita and Torrance every Thursday with Corsets, Corsieres, Brassieres, etc. Have your corset made for you. Write for appointment, Miss Agnor, 423 South Park View St., Los Angeles.

Trucking and Transfer

TRUCKING and transfer work for Ford truck. Irwin & Byrnes, corner Carson and Arlington Sts., Torrance. Phone 30-R.

Financial

MONEY TO LOAN—We have money to loan to help build homes. Let us give you details. BABCOCK & JONES Real Estate and Insurance Auditorium Bldg. Telephone 133-J Torrance FOR SALE—One share of the original stock of the Shoestring Land Company—full oil rights—at par value; terms. Address "G," in care of The Herald, Torrance, Calif.

11 For Rent: Houses Furnished

COTTAGE—Furnished; two rooms. \$20 per month. Near bus line. 2519 East Chestnut, Lomita.

12 For Rent: Houses Unfurnished

FOR RENT—Modern bungalow, five rooms and bath. E. Everts, 1055 Redondo-Riverside Blvd., Strawberry Park. FOR RENT—My home at 2108 Weston street, Lomita. W. A. Renn, 2708 Arlington St., Torrance.

18 For Rent: Stores and Offices

FOR SALE OR LEASE—Store, corner Flower and Narbonne avenues. Isaacson & Vanderbecken, 1029 Narbonne avenue, Lomita.

19 For Rent: Miscellaneous

WHAT HAVE YOU to rent? Houses, apartments. People are waiting. Call or phone your listings, to me. Ed E. Trefry, Realtor, 1220 El Prado, St., Torrance. Tel. 122.

20 Board and Room

BOARD AND ROOM in private home. 2207 Andros St.

WANTED—Two young men desire board with private family. Address Room 33, Torrance Hotel.

TRY OUR CHICKEN DINNER next Sunday, 50c. Our specialty is home-made pies and cake. Bill's Place, 3154 Redondo boulevard, Lomita.

21 For Sale: Automobiles

FOR SALE—Late 1923 model touring Overland car. Will sell my \$440 equity for \$350 cash. This includes all insurance on car. See car at 1612 Cypress St., Lomita.

FOR SALE—Ford coupe, late 1923, just like new; over \$100 extras; new Royal cord tires. \$495 cash. 1716 Martina avenue.

TO EXCHANGE—Five-passenger Nash Six touring car, excellent condition. Six cord tires, wind deflectors, tonneau glass, windshields, bumpers, motometer, rear vision mirror, and automatic windshield wiper—for equity in lot or house, or royalty. W. A. Renn, 2708 Arlington St.

22 For Sale: Furniture and Household Goods

FOR SALE—Perfection oil heater, good as new. Inquire 1149 Moon St., Lomita.

BED, springs, mattress, bedding, and rug. 1919 Carson St.

FOR SALE—4-burner Perfection oil stove, good condition, cheap. Greenhalgh, 645 Sartori Ave., Torrance.

FOR SALE—Household goods, also electric heater, cheap. 617 Amapola avenue.

23 For Sale: Horses and Livestock

FOR SALE—Good milk cow. N. B. Loben, corner Grace and 215th, Torrance.

FOR SALE OR TRADE—Ten head work mules, cheap. Foot's Transfer & Storage Co., 606 Beacon St., San Pedro.

25 For Sale: Miscellaneous

FOR LAWN FERTILIZER call Torrance 30-R, or leave order at corner Carson and Arlington Sts., Torrance.

DOOR, SASH AND WINDOW. Auto cover. 1919 Carson St.

27 Help Wanted: Female

WANTED—Good woman for general housework, 2 hours daily, 9 to 11 a. m., 50c an hour. Apply at once. Mrs. Madge Robinson, 2959 Palm St., Lomita.

29 Situations Wanted

WANTED—Plain sewing; children's clothing a specialty; also fine mending. Evelyn Hull, 1824 Gramercy. F1\*

WANTED—General carpenter work, repairing furniture, laying linoleum, etc. J. J. Boatman, Brighton Apts., Torrance. s41f

SMALL CHILDREN conscientiously cared for by a mother, 25 cents an hour. 1824 Gramercy. F1\*

HEMSTITCHING—New improved machine. 2267 Carson St.

HOME LAUNDRY—Rough dry, finishing, fancy articles. Each family's washing done separately. Work called for, and delivered promptly. Spurlin Court, House H. Mrs. E. J. Powell.

30 Wanted To Buy

WANTED—Real Estate. List your properties with the Nellie Realty Company. S-29-1f

WANTED—Listings. Cash bona fide buyers waiting. Vonderahe-Crowell and Steiner, Vonderahe Bldg., corner Cabrillo and Carson. M44f

31 Wanted to Rent

WANTED, TO RENT—Unfurnished house, 6 or 7 rooms, in Torrance or vicinity. Will take long lease. J. W. McMillan, care California National Supply Co., Carson street, near Union Tool Works. 25

32 Wanted: Miscellaneous

WANTED—Four- or five-room house to move. Address Box 923, Torrance.

WANTED—Furniture. Will pay highest cash price for used furniture. Lewis Ripple, 1919 Carson St. tf

33 Real Estate: Improved

FOR SALE—New 5-room house in Torrance, by owner; all hardwood floors, fireplace, all built-in features, large screen porch, garage; one block east of high school, just south of Carson St. Terms. Apply 1742 Manuel Ave. Will rent for \$70. No children.

FOR SALE 3-room modern house, bath and built-in features and garage, double-front lot, near Redondo-Torrance Blvd. Terms. \$3700. D. B. LONDON, 202 So. Pacific Ave., Phone 50. Redondo Beach, Calif.

33 REAL ESTATE Improved

REDONDO BEACH THE CITY OF OPPORTUNITIES. THE BEST IN RESIDENTIAL, COMMERCIAL AND INDUSTRIAL. R. M. LOCK, ROOM 9, ARCADE BLDG., REDONDO BEACH.

FOR SALE—Two-room house, good lot in nice residence section. Price \$1100; \$460 cash, balance \$20 a month. W. S. YOUNG, 228 So. Pacific Ave., Redondo Beach, Cal.

FOR SALE—New 4-room furnished house, garage. \$3800; \$1200 down, bal. \$35 per mo. J. W. Hageman, Real Estate, 218 So. Pacific Ave., Phone 2132, Redondo Beach. See me for other bargains.

FOR SALE OR TRADE, By Owner—5-room bungalow, double garage. Will assume on Long Beach residence. L. J. Acree, 1747 Gramercy, Torrance.

34 Real Estate: Unimproved

GET THESE QUICK Business lot on Redondo boulevard, South Lomita. Price \$3000.00. \$1800.00 will handle.

1/2 acre on Arizona St., close in, all set to fruit. Price \$4000.00. Terms.

1/4 acre on So. Eshelman St. Has 4-room modern house and garage. Price \$5000.00. \$1500.00 will handle. We have the largest list of Real Estate in the Lomita District.

W. A. Teagarden 1162 Narbonne. Phone Lomita 123. Lomita, Calif.

PLANADA FRUIT ORCHARDS

South of Merced and Near Yosemite Valley 480 acres of Kadota Fig Land and other varieties of fruit. Thousands of acres set to figs. Fig factory site near by. Quality of soil adapts this land to any crop suitable to climatic conditions of San Joaquin Valley.

SUBDIVIDED INTO 5, 10, 15 AND 20-ACRE TRACTS. Easy Payments

Weekly Trips by Auto Sold Exclusively by MITCHELL & DABE 121 Diamond Street Redondo

MITCHELL & DABE Residence Telephone 3852 25 Office Telephone 5533

FOR SALE—Beautiful building lots at El Nido, on the boulevard; convenient to Torrance, Lomita, Redondo; only four left. \$1000 each; small cash payment, easy monthly payments on balance. W. S. YOUNG, 228 So. Pacific Ave., Redondo Beach, Cal.

5 ACRES on Western Ave. on corner of Electric. We will make a price on this that will enable the purchaser to make some quick money. We own it, is clear of incumbrance, and can make suitable terms. W. S. Ratray & Co., 600 Title Insurance Bldg., Fifth and Spring Sts., Los Angeles.

FOR SALE—Either one or two lots, 50x140 each; Lots 11 and 12, Block 59, Torrance Tract, on Cota. \$2500 each; terms. 2116 E. 4th, Long Beach. Phone 321-140.

LOTS NEAR RISBERG WILDCAT, east of Western avenue, \$500; quarter down. 334 Roberts Bldg., Los Angeles.

35 For Lease

OIL STATION or business corner; also 7 acres land; also 5 acres first crop strawberries. Will lease all or any part. Located S.W. corner Carson and Cedar, Torrance. A. W. Hookway, Owner, 191 South Los Robles, Pasadena. Phone Fair Oaks 4137.

FOR LEASE—Store, corner George and Narbonne avenues. Isaacson & Vanderbecken, 1029 Narbonne avenue, Lomita. tf

120 ACRES or more on structure parallel fold to Whittier and Montebello fields. Outcropping shows possibilities of shallow production. Standard rig on property. Want some one to drill. Address Howard Slocum or G. B. Lindsay (Mysterious Cowboy Cartoonist), 224 Bradbury Bldg., Los Angeles.

FOR SALE COMPLETE ROTARY OUTFIT For Sale or Rent. O. G. MILLER 203 First National Bank Building Long Beach. Phone 648-276. F15

WANTED—OIL PROPERTY TO SELL OR LEASE We have buyers waiting and can give you action. BABCOCK & JONES Realtors, Auditorium Bldg. Phone 133-J. Torrance.

OIL PRODUCERS—Build your own refinery, as low as \$5000. Address Refinery Engineer, 1219 Bartlett Bldg., Los Angeles. Phone Metropolitan 0976. F1

38 Miscellaneous

HEMSTITCHING adds so much to the Spring sewing. 2267 Carson St., near the high school.

CALL MRS. LYNNE, Lomita 102, before 8 a. m. and after 5:30 p. m. and give her your news items or advertisements. Anywhere at any time. No item or advertisement too small and none too large.

THIS TELLS HOW TO FIGURE DEPRECIATION ON INCOME TAX

Depreciation is that inevitable lessening in value which is inherent in any building, machine, or other fixed asset used in a business.

It makes no difference how thorough and complete the repairs and replacements may be, the fact remains that the value and efficiency of such assets are gradually diminishing. Depreciation is caused by actual use which tends to wear out. If a building or machine is allowed to remain unused or idle, age will cause depreciation. The idea that I wish to convey is that depreciation is one of the universal order of things that cannot be eliminated. So bear in mind that depreciation is a most important item in computing your income tax.

The factors to be considered in determining the amount of depreciation to be charged off are: first, the original cost of the asset, including all expense incurred in connection with placing it in a position to return you rent or other value; second, the probable life of the asset, which gives an idea as to what portion of the cost should be charged off each year.

Yes, there are a few rates of depreciation which through long use have become more or less standardized. They are: Machinery, 10 per cent; autos and trucks, 20 per cent; frame buildings, 3 1/2 to 4 per cent; brick buildings, 2 to 2 1/2 per cent; concrete and wood buildings, 2 per cent; concrete and iron buildings, 1 per cent.

A Los Angeles taxpayer purchased in 1922 a house and lot for \$20,000; the value of the house exclusive of the lot was \$15,000; it was 5 years old when he acquired it and is in all probability good for 20 years yet. What depreciation may the taxpayer claim for 1923? The probable life of

this house being 20 years, he may claim one-twentieth or 5 per cent of \$15,000, or a deduction of \$750 from his 1923 income. No, he may not claim depreciation on his residence, nor on his automobile, unless the latter is actually used in his business.

A few days ago a taxpayer told me that he had purchased in 1914 a lot and frame house for \$5000, which he has rented ever since. The value of the house when purchased was \$2500. In 1922 he sold it for \$9000. One of the hardest things I ever tried to do was to make that man see where he should return a profit of \$4900, instead of \$4000. Now you will all agree \$5000 is his capital invested, or purchase price; but there is another fact to be given consideration. He had charged depreciation on that house at the rate of \$100 a year for nine years, or \$900. We assume, then, that he had received \$900 in depreciation prior to time of the sale. I could not make him understand that this \$900, returned to him in depreciation, must be deducted from the original cost of the house, which leaves \$4100 to be deducted from \$4900, giving a profit of \$4,900 on which he must pay tax.

More than 250,000 personal returns must be filed before March 15, and I can not too strongly urge taxpayers to file their returns prior to February 1. After that date the real rush will begin, and lines will be formed. Then, too, in addition to 250,000 home taxpayers who must file, there are from 50,000 to 60,000 tourists who will call at the internal revenue office for assistance in preparing their returns. This army of visitors will increase the congestion. File early and save time and avoid inconvenience. This is good advice.

COLLECTOR OF INTERNAL REVENUE.

\*\*\*\*\* LOMITA NOTES \*\*\*\*\*

Mrs. I. Butterfield has moved from Hornssea to the home of Mrs. Lucy Faxman on Star street.

Mr. and Mrs. Omar Bromley have moved into their new bungalow built on the rear of their lot. Their home is being remodeled into two apartments.

Mr. and Mrs. B. G. Wilcox and children, of Long Beach, were Sunday visitors at the Wilcox home on Flower street.

Miss Irene Mills and Miss Laura Thomas were guests over the weekend of Miss Mills' parents in Anaheim.

Mrs. Dan Shoopman of Redondo was a Friday guest of her niece, Mrs. Charles Shindley, of East Weston street.

Miss Alberta Smith of Wilmington was a Sunday guest of Miss Mildred Trotman.

Miss Mildred Trotman and Henry Helsterman were Saturday evening dinner guests of Mr. and Mrs. Jack Evans of San Pedro.

Mrs. Jack Radcliffe is reported quite ill at home on South Narbonne avenue.

WOMAN'S CLUB NOTES

The Woman's club of Torrance meets Thursday of this week at 2:30 p. m. in the music room of the high school. Miss Louise di Gelfens of Bullock's department of service will speak on mid-winter and spring modes. All women who are interested in club work are welcome to attend any of the meetings held the second and fourth Thursdays of each month.

Members of the executive board are busily planning a gay time with lots of fun at the thimble party they are giving on Mrs. J. A. Young's birthday, Saturday afternoon, Jan. 26, at the home of Mrs. W. M. Brooks. Every club member is invited and she is asked to bring a birthday offering in pennies, numbering the years of her own age. This will help pay the biennial dues of the Woman's club of Torrance and at the same time enable the new members to become better acquainted with the others.

Mr. and Mrs. Ted Frenger of Carson street have been entertaining Mr. Frenger's sister, Mrs. Dunkin, for the past few days. Mr. and Mrs. Dunkin live in the high Sierras.

If it is not convenient to leave your classified ad at our office, you can leave it at the nearest Want-Ad sub-station.

One of the FIFTEEN FAMOUS FEATURES of the SELLERS KITCHEN CABINET



The Automatic Lowering Flour Bin

Comes down level with the sanitary white porcelain work table. Easily filled. Swings back into place without heavy lifting. Saves treacherous climbing. An exclusive feature.

In all there are Fifteen Famous Features which make the Sellers the "Best Servant in Your House."

Come in and see a demonstration Sold on Terms \$20.00 down \$9.40 a month

"HARDWARE" REEVE Torrance

ATTENTION, GIRLS AND BOYS

Sunday school at the Community Presbyterian church is going on just fine—but I say, boys and girls, when do you intend to reach the three hundred mark? Come, now, let's all get busy together, heave ho, and the three hundred is ours. What say?

"FIDDLING FOR HEALTH"

H. V. Adams of the State Bank of Lomita will address the Men's club of the Methodist church at Eightieth and Hoover streets, Los Angeles, February 1, on "Fiddling for Health."

WILL MOVE HERE

Mr. and Mrs. Livesay of Long Beach have purchased the Mays home on 261st street and will move here in the near future. Mr. Livesay is associated with one of the large companies in the local field. W. A. Teagarden was instrumental in putting the deal through.

Another Week To Buy SILK And WOOL Dresses AT GREATLY REDUCED PRICES Poiret Twills Canton Crepe Chineen Jerseys Crepe de Chine Serges Every dress must go to make room for Spring Stocks LATEST STYLES And MATERIALS PAULINE Ladies' Wear Brooks Bldg. Torrance

"AN APPLE A DAY KEEPS THE DOCTOR AWAY" EAT APPLES—BUT KEEP FRIENDLY WITH YOUR DOCTOR—YOU MAY NEED HIM Jan. 21-26 APPLE WEEK At PAIGE'S DELICIOUS WINESAPS 11 POUNDS 50c PAIGE'S WHERE YOUR DOLLAR BUYS MORE