

Money to Burn

By Peter B. Kyne

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WNU Service

CHAPTER XIV—Continued

Following Bunker's unceremonious departure, Elmer Clarke sat down to do some solid thinking. He had need to, for if Bunker's threat should not prove to be an idle one, he was liable to find himself in a most unenviable position.

"Well, one thing is certain," he decided. "If the collector of internal revenue, egged on by Bunker, should levy on the total residue of the estate, I'll be back financially, where I was before Uncle Hiram died, but with this exception—I'll be out of a job. Well, I'll soon find another. My health is a-one again, so what the devil do I care for the slings and arrows of outrageous fortune, provided I do not have to wait too long to marry Nellie?"

"Why, I almost forgot that I am mayor. I have got a job, after all, and it pays me one hundred dollars a month. Well, I've existed on less, Elmer, old settler, you're not licked at all."

He decided to await developments. It occurred to him that if Bunker really had such a club to swing he would have swung it most profitably on Uncle Hiram before the latter departed for that mysterious land where income taxes are not. He certainly would not swing it until he had collected his own legacy from the estate, for Bunker was too cunning to make such a maladroit move. Perhaps his threat had been a monumental bluff.

"I think this is a matter I should take up with McPeake," he decided, and forthwith called upon the lawyer. McPeake listened to the incredible tale with a growing disgust manifesting itself on his features.

"You're a shrewd judge of human nature, Mr. Clarke," he declared when Elmer had finished his recital. "Bunker is a rat. I am positive, however, that he is bluffing you. If he had had such a weapon to use on your uncle, he would have used it. Consequently, I think that the best thing to do is to ignore him and proceed with the distribution of the estate."

"Well, I'll not accept any money that doesn't belong to me, Mr. McPeake."

"That's all very fine, but wait until you know for a certainty that it doesn't belong to you. I have no apprehensions on the matter, Mr. Clarke. Remember, Bunker is an arrant coward."

"Well, perhaps you're right, but I do not think he is bluffing. I don't think he has the courage to bluff. I confess I'm afraid of him."

"Well, I'm not, and the first day he comes in here I'll have him on the carpet and shake him down. I'll write you the results of my inquisition."

So Elmer went on to New York. Five weeks later McPeake wrote him that the real estate had been sold, that all of the debts of the estate had been paid and that a final decree of distribution had been signed by the judge of the probate court. McPeake added that Elmer's share of the estate would amount to approximately \$218,000.

Immediately upon receipt of this information Elmer came on to Muscatine and the day after his arrival he was to meet McPeake in the latter's office. "Not a peep out of our friend Bunker," he announced, coming at once to the subject closest to Elmer's heart. "I had him in my office and gave him a bad half hour, but could not get any admission from him. He talked vaguely of things he could do, but seemed disinclined to do them. I think he was bluffing."

"Has he received his legacy, Mr. McPeake?"

"I handed him his check ten minutes ago. Thought I might as well get rid of him before you arrived." McPeake reached into his desk and drew out a formal typewritten receipt with a check for \$218,734.22 attached to it. "Sign here," he ordered—and Elmer signed and pouched his check.

Then he gathered up all of the papers and took his departure. The check he had received was on the First National bank, downstairs, so Elmer went into the bank first and approached the paying teller's window. "I wish you'd have this check certified," he said, and handed it through the grill work.

The paying teller took it and departed. Five minutes later he returned and handed the check back to Elmer uncertified. "Sorry," he said, "but a distraint warrant has been served on the bank by the local collector of internal revenue, and we are debarred from honoring any further checks on this account."

"I thank you," said Elmer politely and walked out. Up to McPeake's office he went. The client the latter had been expecting had not yet arrived and Elmer went at once into the lawyer's private office.

"Well, Bunker has made good," he announced. "I told you I thought he

wasn't bluffing. He planned his coup so cleverly that he got his own check, rushed downstairs and cashed it just before the collector of internal revenue served warrant on the bank. The funds of the estate are all tied up until the government experts have gone over the books."

"Holy jumped-up Jehosophat!" yelled Absalom McPeake. "No!"

"But yes!"

"I don't believe it!"

"Go downstairs and ask the paying teller of the First National bank. He'll enlighten you. I went down there and he enlightened me."

"The dirty dog!" McPeake raved. "The dirty little snake in the grass to do a thing like this!"

Elmer shrugged. "All I'm hoping is that the collector of internal revenue leaves me enough to pay my few debts. I owe the Pilarets Commercial Trust and Savings bank twenty thousand. If I get that much out of the wreck I'll be back where I started and in a month or two I'll be just as happy as if I had never been a millionaire." He smiled wilyly. "You see I haven't got terribly accustomed to being a millionaire," he added. "Spending money is a fine art and I have never learned it. Cheer up, Mac. If I'd collected all of this inheritance and had got accustomed to living on a million-dollar scale, Bunker's action would have broken my heart."

"You are game," McPeake declared admiringly, and called for his secretary. "Get the collector of internal revenue on the line for me," he ordered.

Thereafter for five minutes he listened on the line while the collector of internal revenue talked. Silently, McPeake hung up.

"Licked!" he croaked. "Licked to a frazzle!"

"All right, I'm licked," Elmer retorted calmly. "What interests me is to know how I was licked."

"Bunker went to the collector of internal revenue directly after you gave him your ultimatum and turned the real set of books and vouchers over to them, and for five weeks a corps of expert accountants has been experting them. The statute of limitations has run against the income tax returns for 1913, 1914, 1915, 1916 and 1917, but they have you nailed on the returns from then on. They have made up the tax returns for those years as they should have been made up had your uncle made an honest return, and the collector informs me that the estate owes the government two hundred and thirty-one thousand nine hundred and four dollars and eight cents."

They looked at each other, and presently the slow, amused smile crept around Elmer's mouth. "Mac," he asked, "did you get your fee out of the estate before the crash?"

McPeake shook his head wearily. "Then the joke's on you," Elmer declared, and stood up. "Tell you what you do," he continued. "You get hold of that collector, run down his accounting and, when you are convinced he is right and we haven't got a leg to stand on, you settle with him on the best basis you can."

"As for me, I'm out. I have neither the time nor the inclination to fight for anything except a living, and the longer I delay that assault the worse off I'll be. I'm about eight months behind the procession now and I'll have to hurry to catch up." He held out his hand. "Good-by, Mac, I'm on my way."

"Elmer, I'm terribly sorry," McPeake, friendliest of men, was calling him by his first name.

"Don't waste your sympathy, Mac. I'm one bird in this world who hate sympathy. I've never been able to use any. Uncle Hiram's money would have meant a great deal to the happiness of that girl I told you about, and for her sake I wish Bunker had never been born. But why repine? When the collector of internal revenue proves his case, hand him this with my compliments," and Elmer laid on McPeake's desk the check the latter had so recently handed him. He held out his hand. Goodby, Mac. Hope you get yours. You've worked for it—which is more than I did. You might write to me from time to time and tell me how you're coming along."

He shook hands and departed.

Back at his hotel, he packed his trunk and suitcase, telephoned down stairs for his bill and then lay down on his bed to wait for train time. At four o'clock he was homeward bound and three days later he dropped out of the Del Monte Flyer at Pilarets and made his way on foot up to his house.

(TO BE CONTINUED.)

Dates From Old Times

The shout, "Fourteen Hundred," is the cry raised on the London stock exchange to give notice that a stranger has entered the "house." It is said to have originated at a time when for a considerable period the number of members had remained stationary at 1,399.

Another Birth Rate Slump

Just as England was congratulating herself that babies were arriving faster than deaths were recorded, alarm was spread of another slump in birth rates. This time it was cats. There has been such a decided decline in the feline birth rate that the cat world is facing a problem greater than ever before confronted. Nobody knows the cause, says Manager Bustede of the Kensington Kitten club show.

Girl at the Top in Health Tests



MILLIONS of boys and girls all over the world, thousands of them right here in the West, are being restored to health and strength by the purely vegetable tonic known as California Fig Syrup and endorsed by physicians for over 50 years.

Children need no urging to take it. They love its rich, fruity flavor. Nothing can compete with it as a gentle, but certain laxative, and it goes further than this. It gives tone and strength to the stomach and bowels so these organs continue to act normally, of their own accord. It stimulates the appetite, helps digestion.

A Kansas mother, Mrs. Dana Allgire, 610 Monroe St., Topeka, says: "Bonnie B. is absolutely the picture of health, now, with her rosy cheeks, bright eyes and plump but graceful little body and she stands at the top in every health test."

Much of the credit for her perfect condition is due to California Fig Syrup. We have used it since babyhood to keep her bowels active during colds or any children's ailments and she has always had an easy time with them. She always responds to its gentle urging and is quickly back to normal."

Ask your druggist for California Fig Syrup and look for the word "California" on the carton so you'll always get the genuine.

Where It Should Be

Customer—How's the sail business?
Ship Chandler—It's on the boom.



A Cold

Colds are common because people are careless. Prompt use of aspirin will always check a cold. Or relieve your cold at any stage. And genuine aspirin can't hurt you. Take two tablets of Bayer Aspirin at the first indication of a cold, and that's usually the end of it. If every symptom hasn't disappeared in a few hours, repeat. Bayer Aspirin does not depress the heart. Take enough to give complete relief. And if your throat is sore, dissolve three tablets in water and gargle away all soreness. In every package of genuine Bayer Aspirin are proven directions for colds, headaches, sore throat, neuralgia, neuritis. Millions who used to suffer from these things have found winter comfort in aspirin.

BAYER ASPIRIN

From Many Visits

"What happened to the boy who used to bring you all the flowers?"
"He married the girl at the florist's."—London Opinion.

In Character

Photographer—How do you want this picture of yourself as a north-west policeman?
Tourist—Mounted.

"If pipe tobacco is just as good for **ROLLIN' your OWN** ..why don't ready-mades use it?"



"I'D been smoking 15¢ pipe tobacco 'for 'pipe and cigarette' for years, when TARGET cigarette tobacco came along. But now, it's TARGET for mine!
"Real cigarette tobacco—Virginia, Burley and Turkish—prepared just like the tobacco in ready-mades, and kept fresh in Moistureproof Cellophane. That's what swung me to TARGET!
"I can roll swell smokes from TARGET with my fingers, but that TARGET rolling machine puts my best makin's on the back seat! Sure, you get 40 gummed cigarette papers free with every package. TARGET at 10¢ is the best buy I know of!"



AND GET THIS!

The United States Government tax on 20 cigarettes amounts to 6¢. On 20 cigarettes you roll from Target tobacco the tax is just about 1¢. And where there is a state tax on cigarettes, you save just that much more! No wonder you get such value for a dime!

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Buy a package of TARGET right now. Roll 15 or 20 cigarettes. If you don't say they're the best smokes you ever rolled, return the half-empty package to your dealer and he will return your dime!

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10¢