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# Morgan County Today

Psalm 100:3  
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**Ms. Avery Pearl  
Pet Columnist**

# Pet Perspective

## Memorial Day

Pap says that Memorial Day is the day to remember the sacrifices of those that lost their lives in order for us to be free.

We should all be thankful to live where we can praise the Lord, voice our opinions, choose our path, hold our leaders accountable without fear of retribution.

All of those things are possible because of their bravery.

Happy Memorial Day!

For more of my Pet Perspective like and follow me on Facebook at Ms Avery Pearl.



# COMMUNITY CALENDAR

The Deer Lodge Abner Ross Center meet on the third Monday of the month at 6:00 PM.

Coalfield Genealogical and Historical Society meets the second Tuesday of every month at the Senior Citizens Building at 6:00 PM.

Morgan County Republican Party meets the last Thursday of every month at 7:00 PM at the American Legion in Wartburg.

## Morgan County Chamber of Commerce along with Roane Alliance will once again have their ROAM'R Jeep Festival.

This year it will be Saturday, June 7th beginning again at Swan Pond in Harriman.

The ride will begin at 3pm and will end at Brushy Mountain Prison.

I am asking any vendors that would like to participate to let me know ASAP. 423-539-1769

Several of you sponsored this event last year (thank you) and I'm hoping we can get even more this year.

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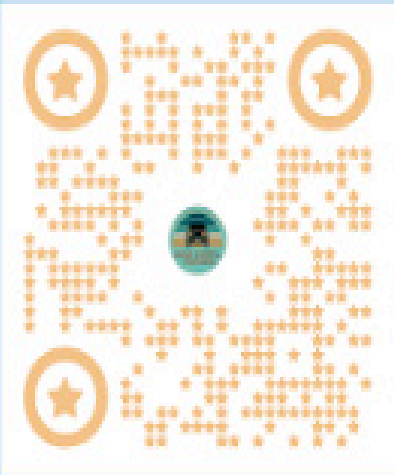
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— In Loving Memory —

Olga Creek, 38



She is preceded in death by her grandfather Timofei Kobets.

She leaves behind her husband of 21 years Benjamin Creel; son Benjamin Timofei Creel; mother Svetlana Kobets; father Igor Kobets; sister Natalya Dean and extended family and friends.

Mrs. Olga Creek, age 38 passed away unexpectedly on May 15, 2025. She was born February 7, 1987 in St. Petersburg, Russia.

Olga enjoyed cooking, hiking, exploring the outdoors, and going to cades cove and watching the bears.

The family will receive friends Monday, May 19, 2025 at Schubert Funeral Home in Wartburg from 2:00-3:00 p.m. Olga’s wishes are to be cremated.

*Schubert Funeral Home is honored to serve the family of Olga Creel.*

Dorothy Ann Hoffman, 77



Joseph Foster, James D. Foster, Jr. and caregiver Tanda Ferguson.

Dorothy’s wishes are being honored by request of cremation.

*Schubert Funeral Home is honored to serve the family of Dorothy Ann Hoffman.*

Dorothy Ann Hoffman, age 77 of Oakdale passed away May 19, 2025 at her home. She was born August 3, 1947.

She is preceded in death by her parents James Foster, Sr. and Ann Lee Bryant Foster. She is survived by her brothers

Obituaries must come from a funeral home to be in the newspaper.

Psalm 86:4-5

4 Rejoice the soul of thy servant: for unto thee, O Lord, do I lift up my soul.  
5 For thou, Lord, art good, and ready to forgive; and plenteous in mercy unto all them that call upon thee.







David Zubler  
Columnist

## Using hardship rule stops IRS collections

Taking advantage of the hardship rule can enable you to keep your money.

The IRS must stop all collection activity immediately when you have proven that its collection activity is creating economic hardship.

If a levy stops you from being able to pay for reasonably necessary expenses, it has created an economic hardship. Reasonably necessary expenses include housing, food, clothing, child support, alimony, and other court-ordered payments.

The IRS must also allow you to keep enough money to pay your current taxes. They would be putting you on a delinquency treadmill that you could never get off if they didn't leave you with enough money to pay your current taxes.

Other hardship considerations include the cost of living in the taxpayers' area and property exempt from levy.

Extraordinary circumstances can prevent the IRS from taking your assets even though you currently have the assets to pay your tax liability.

Health issues can prevent the IRS from levying your assets. Suppose you have \$100,000 in the bank but will need the \$100,000 to pay for heart surgery. This can enable you to keep the money needed to pay medical bills.

If you are retired and need your funds from an IRA to pay for your necessary living expenses in the future, the IRS is required to allow you to keep the funds needed.

Having a child with special needs can prevent the IRS from levying your assets if you need your money to care for your child.

Proving economic hardship is accomplished by submitting Form 433, which shows your financial position. Form 433A is used for individuals, and Form 433B is used for businesses.

After completing Form 433, you should contact the Revenue Officer or Automatic Collection Services (ACS), whoever handles your case. Tell them that the levy is causing "undue economic hardship."

The IRS is required to stop collection immediately after you have proven economic hardship. If the IRS does take a payment after you have proven hardship, you can demand that they return the payment to you.

Generally, the IRS won't try to work with people who haven't filed all their tax returns. They won't accept an installment agreement, offer in compromise or currently not collectible status if the taxpayer is not compliant with filing their returns. However, if you can prove economic hardship, the IRS is required to work with you even though you haven't filed all your tax returns (*Vinatieri v. Comr. T.C. 392 (2009)*).

If you have tried to resolve a tax problem with the IRS and are still experiencing delays or facing economic harm, you can request assistance from the Taxpayer Advocate Service (TAS).

You may also want to consider using a trusted tax professional to resolve your tax issue.

*David Zubler is a nationally known tax accountant and Enrolled Agent that resides in East Tennessee. He is the author of six tax books and a syndicated columnist who has shared tax advice on podcasts and national TV and has been referred to as America's Tax Guru. He is the founder and president of Your Tax Care. He represents clients nationwide before the IRS and provides tax strategies, and tax education, including David's one-minute tax tip radio recordings at [YourTaxCare.com](http://YourTaxCare.com). David can be reached at (865)363-3019 or by email at [david@yourtaxcare.com](mailto:david@yourtaxcare.com).*

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# CONGRATULATIONS CLASS OF 2025!!!

Jeremiah 29:11

11 For I know the thoughts that I think toward you, saith the Lord, thoughts of peace, and not of evil, to give you an expected end.



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## Historically Speaking

### Meet Kenneth D. Nichols, the Father of Oak Ridge - Production Facilities, Part 4 (1942-1945): S-50

By Ray Smith - Oak Ridge City Historian

Barbara Scollin, grandniece of Major General Kenneth D. Nichols continues her series on his life.

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Ample reasons, most notably leadership skills, personality traits and qualifications, led to choosing General (then Colonel) Kenneth D. Nichols as Deputy District Engineer and subsequently as District Engineer of the Manhattan Engineer District (MED). In this capacity he had supervision of the research and development connected with, and the design, construction and operation of all plants required to produce plutonium-239 and uranium-235, including the construction of the towns of Oak Ridge, Tennessee, and Richland, Washington.

The responsibility of his position

was massive as he oversaw a workforce of both military and civilian personnel of approximately 125,000; his Oak Ridge office became the center of the wartime atomic energy's activities. He also was responsible for internal security operations in the production facilities that helped keep the development of the atomic bomb secret.

In this fifteenth installment of several articles covering the life and accomplishments of Kenneth D. Nichols, "Multitasker Extraordinaire" is added to his CV during the summer and autumn of 1944.

Vannevar Bush suggested to General Wilhelm D. Styer to look into the Navy's atomic research. Already scheduled to visit the Navy Research Laboratory in Anacostia, Colonel Kenneth D. Nichols was told by Styer to, "Take Groves along." Colonel Groves and Nichols met with Admiral H.D. Bowen, the director, and Dr. Ross Gunn, on September 21, 1942.

Nichols recalls, "Both Bowen and Gunn indicated they would like to cooperate and coordinate their efforts with the Army and were quite open in disclosing the results of their tests and the procedures they were using. However, we did not volunteer any information about our work except that we were connected with the S-1 project as Army representatives."

The meeting would prove crucial to the success of the Manhattan Project, especially in light of Clinton Engineer Works (CEW) and Hanford Engineer Works (HEW) production facility delays. Nichols said, "From the spring of 1943 to the end of 1944, a tremendous construction effort ensued at all the Manhattan Project sites.... I remember the period most for the major crises that arose one after another in all phases of the project, with the exception of the production of feed material."

Construction of K-25 went forward despite no suitable barrier yet created (see 13th arti-

cle). If the U-235 program was delayed, a weapon would not be ready for the August 1945 target date.

With success hanging in the balance, Brig General Groves received a letter from Dr. Oppenheimer concerning the Navy's liquid thermal diffusion method. Groves reviewed the Navy's plant at the Philadelphia Navy Yard and decided to build an identical plant at Oak Ridge but twenty-one times larger. Nichols, administrator of the construction and operation, assigned Major Mark Fox as his project engineer.

Groves told Fox of the almost impossible deadline: September 16, 1944 (to meet their August 1, 1945, deadline). Fox complained to Nichols who responded that it had to be done. After

the autumn of 1944, I realized that coordinating production of the three U-235 plants at the CEW would be a much more difficult task than anyone had anticipated. The liquid thermal diffusion plant (S-50) could raise the enrichment of the U-235 from .7 to .9%; the electromagnetic plant (Y-12), which had two different alpha stages, one more advanced than the other, could raise the enrichment from .7% to 15-20% in the alpha stages, while the beta stage could raise the enrichment from 20-36% to an enrichment useful for weapons.

"The gaseous diffusion plant was designed to raise the enrichment from .7 to 36%. ... For each increment, time was required to reach equilibrium. Also, the higher the enrichment

withdrawn, the lower the production rate. ... In the meantime, we needed to operate the three plants to give us maximum effective production units (epu) for weapons."

Nichols immediately established a production control committee to study the situation headed by Lt Col A.V. Peterson and Dobie Keith. The study resulted in recommending more base units to the gaseous diffusion plant ("K-27") and balancing them with more Y-12 beta units.

Contractors estimated a cost of \$100M (~\$1.8B in 2025) and completion date of February 1946. K-25, approved as just a pilot plant, was now being considered for expansion to a full-size production plant. Groves did not immediately approve the recommendation as Nichols expected.

Nichols recalled, "Groves said [to the contractors], 'Nichols will tell you my decision tomorrow.' We then went to dinner at the Commodore Hotel [NYC]. Before dinner, he ordered a second drink. I was surprised; this was unusual for Groves. It wasn't until after dinner while we were walking to Pennsylvania Station, that he mentioned the subject of the expansion.

"He asked me, 'What would you do, Nichols?' Without hesitation, I replied, 'I believe it absolutely essential to build the expansion if we want an adequate production rate for U-235. Our actual expenditures are now well over a billion dollars and increasing every day. Personally, I would just as soon be hanged for exceeding two billion dollars as spending one and half billion without planning for an adequate U-235 production rate.' Groves' eyes twinkled as he said, 'I am glad you think that way. I agree. Tell them I approve it.'

"But I knew the reason why he was hesitating, because he had to approve it before he had approval of the President of the United States. We took care of that the next time a letter went to the President. The expanded program was included."

With the uncertainty of the Manhattan Project's success, Nichols recalled this difficult period: "The summer and fall of 1944 marked the low point in our expectations. I have often reflected that had the Manhattan Project not been protected by super secrecy, it might well have been annihilated by a host of critics proclaiming it an impossibility. It would have been a plausible claim and hard to disprove as our troubles continued during the third quarter of 1944."



Special Engineer Detachment Citation Award Ceremony. Col. Kenneth D. Nichols and Mrs. A. Carter with six SED officers. Blankenship Field, Oak Ridge TN, 1945. Photo by Ed Westcott. (Courtesy Emily [Westcott] and Don Hunnicutt)

21 other firms turned down the project, H.K. Ferguson Company of Cleveland agreed on June 27, 1944, to design, construct and operate the liquid thermal diffusion plant (code name "S-50").

Nichols described S-50 containing, "2,172 identical 48' columns consisting of an inner nickel tube, an outer copper tube, a water-cooled jacket, the necessary valves, and interconnecting pipes. Nearly perfect roundness of the columns with a tolerance of only 0.002 inches was key – most experts said it could not be done. The tremendous amount of high-pressure steam required for the columns was provided by the electric power plant at CEW not yet in use due to K-25 delays."

Nichols further explained the uranium separation process: "High-pressure steam in the nickel pipe heats the inside wall of the annular space. The out wall of the annular space is cooled by circulation of water within the water jacket about the copper pipe. The U-235 tends to concentrate near the hot wall and the U-238 near the cold wall. Normal thermal convection moves the enriched uranium to the top of the column and the depleted to the bottom. The longer the column, the greater the enrichment."

Ground broke on July 12th. Abelson, Fox, the H.K. Ferguson Company and the US Navy's personnel worked as a team, with the plant going online September 15th. Nichols was drenched with steam during the initial test phase but pleased with such rapid success. Production began October 30th and completion reached just after December 1944. What a remarkable achievement when compared to the German and Japanese atomic research programs attempting but failing to develop the same process during the same war-time period.

With S-50 in operation, a correlated, serial (three-way cycle) approach to the uranium production was analyzed. Nichols explains, "In



Historically Speaking  
Meet Kenneth D. Nichols, the Father  
of Oak Ridge - Production Facilities,  
Part 4 (1942-1945): S-50

By Ray Smith - Oak Ridge City Historian

Last year (2024) as we commemorated the 80 th anniversary of the June 6th 1944, Normandy Invasion, we knew the landing was successful. But to those who lived during the war, over 230,000 Allied casualtieswere horrific to comprehend. The Battle of the Bulge at year-end 1944, launched by a surprise German attack, was the largest battle ever fought by the US Army in its history with 600,000 American troops suffering over 80,000 casualties. The war was far from over.

Jackie Nichols and June Adamson, life-long friends and former neighbors on Olney Lane in Oak Ridge, wrote, “One young man whose mother had worked as a chemist in Oak Ridge during the war, ... asked Adamson, ‘Surely no one in Oak Ridge seriously thought the United States could possibly lose World War II?’

“She stared at him in disbelief, recalling those anxious years when yes, Oak Ridgers in the 1940s along with most Americans, were convinced that chances were high that the war might be lost to Fascist Germany or Imperialist Japan if the U.S., Britain and other Allies couldn’t stop them. Did he know nothing of the devastating surprise attack on Pearl Harbor by the Japanese on Sunday, December 7, 1941, that triggered U.S. involvement in the conflict?

“Had he never heard of the Battle of the Bulge where so many Allied lives were lost in December 1944? Or Nazi Germany’s evil work toward the ‘final solution’? Or Corregidor? Or the Bataan death march? Or how many lives were lost in the battle for Iwo Jima? She told him, ‘Oh yes we did. We were terrified that World War II could be lost unless we continued to sacrifice tens of thousands of more Allied lives. Everyone here was intensely worried.’”

Colonel Nichols’ Christmas 1944 message to Oak Ridgers invoked encouragement to “continue your efforts to accomplish our objective. Only by bending every ounce of effort toward production can we shorten this accursed war and end the sacrifice of the lives of our men and women on the fighting fronts abroad.”

S-50 cost \$10.6M for construction and \$5.1M for operation (~\$281M in 2025). Nichols reflected on this cost: “After the war, we calculated that the thermal diffusion plant had saved nine days in providing sufficient material for the

uranium bomb dropped on Hiroshima. [An AEC estimate was seven days.] ...Considering the daily cost of the war and the saving in lives of even a few days, I believe it turned out to be a good investment.”

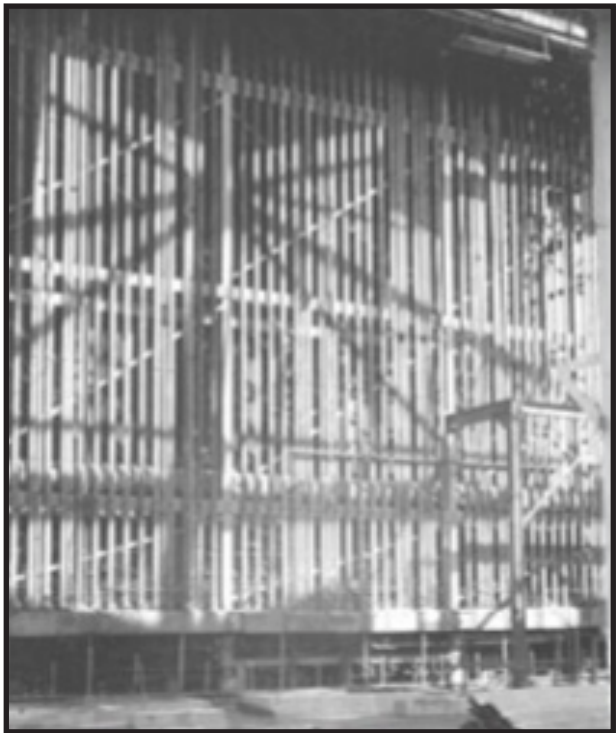
Saving lives - Thank you to all working on the S-50 rush project and their families.

Next up: Los Alamos Laboratory & Dr. Oppenheimer

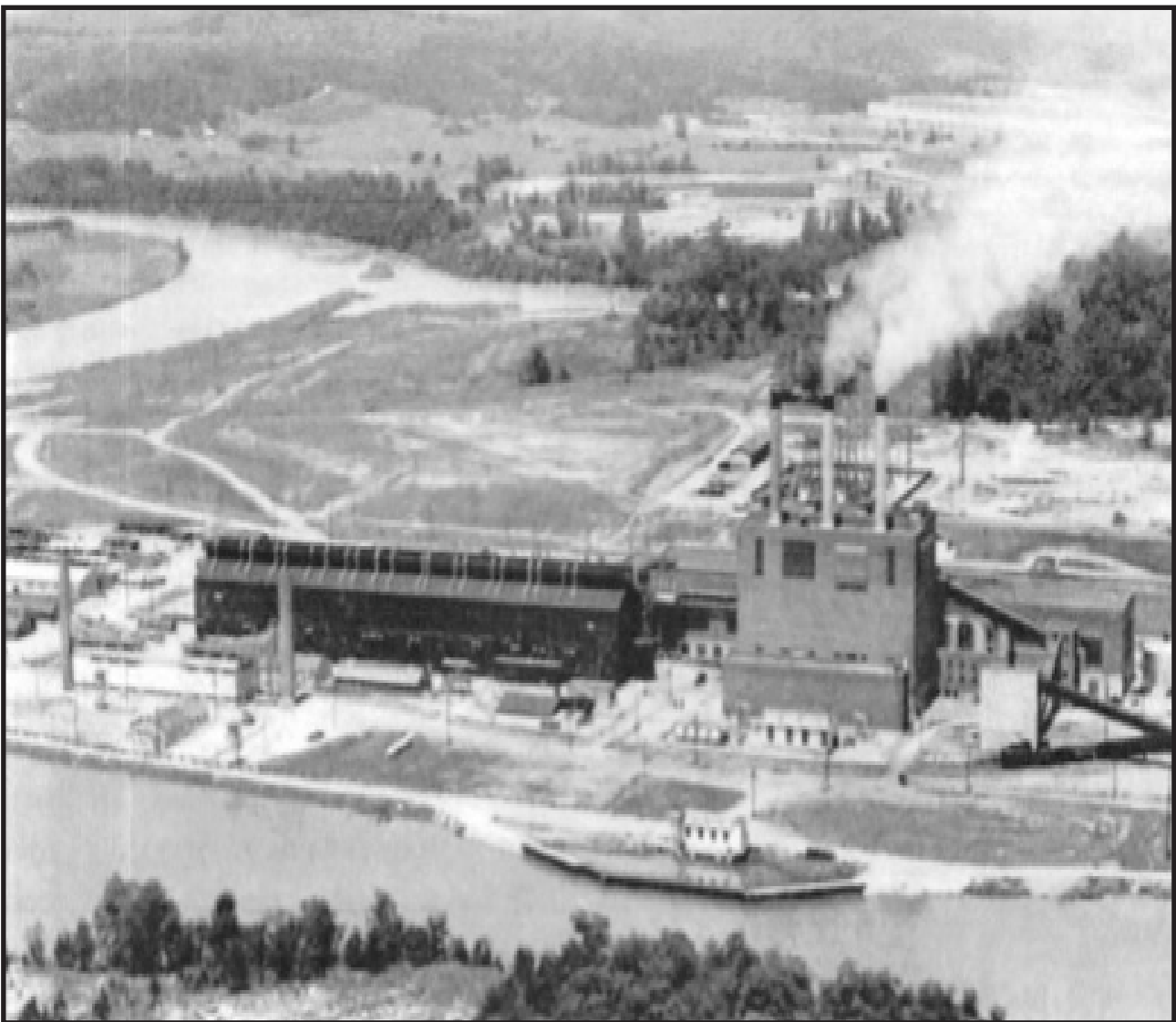
Grateful acknowledgements to K. David Nichols, Jr.; Ray Smith; Sandy Fye; Dr. Bianka J. Adams, Alisa Whitley, Douglas J. Wilson and the U.S. Army Corps of Engineers Office of History; Emily (Westcott) and Don Hunnicutt; Martin McBride; Michael Stallo and the staff at the Oak Ridge Public Library; Diane Gulley; Gerald A. Potts; and Bruce W. Scollin for their assistance with this article.

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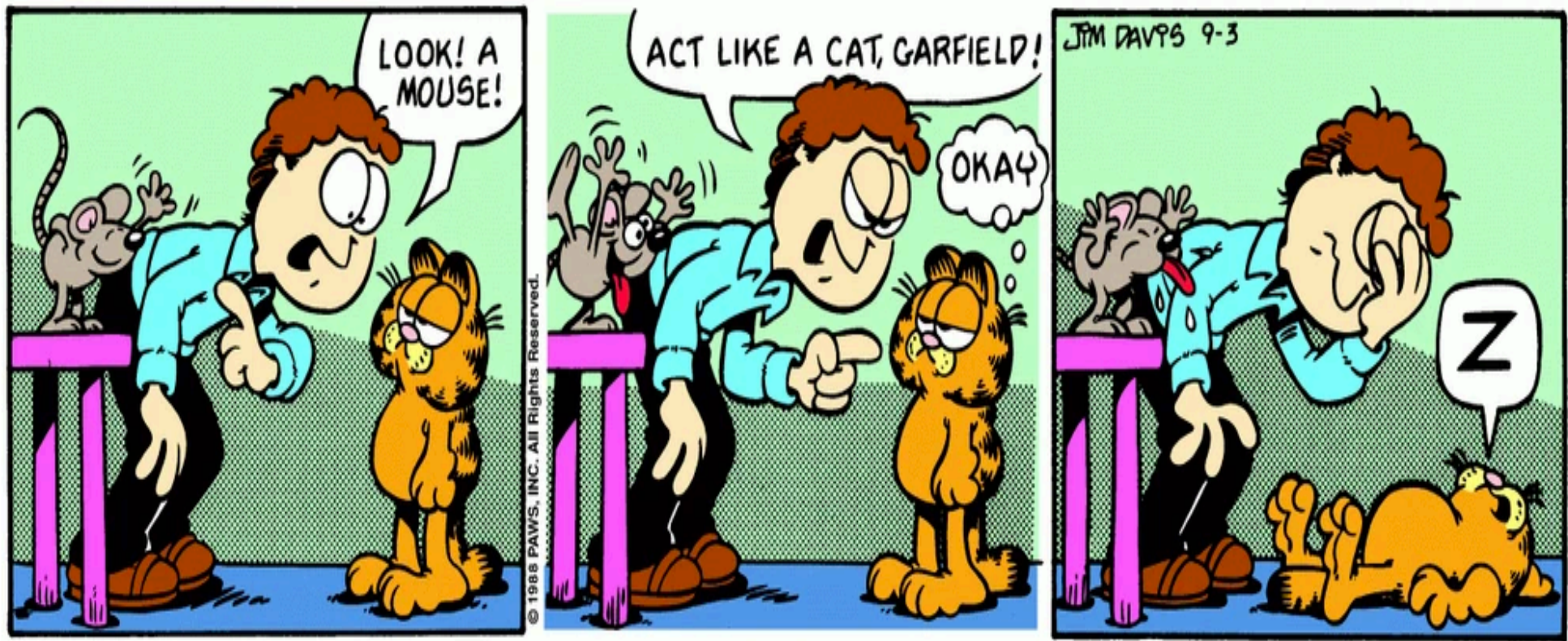
Thanks for this Historically Speaking column and series goes to Barbara Rogers Scollin, grandniece of General Kenneth D. Nichols.



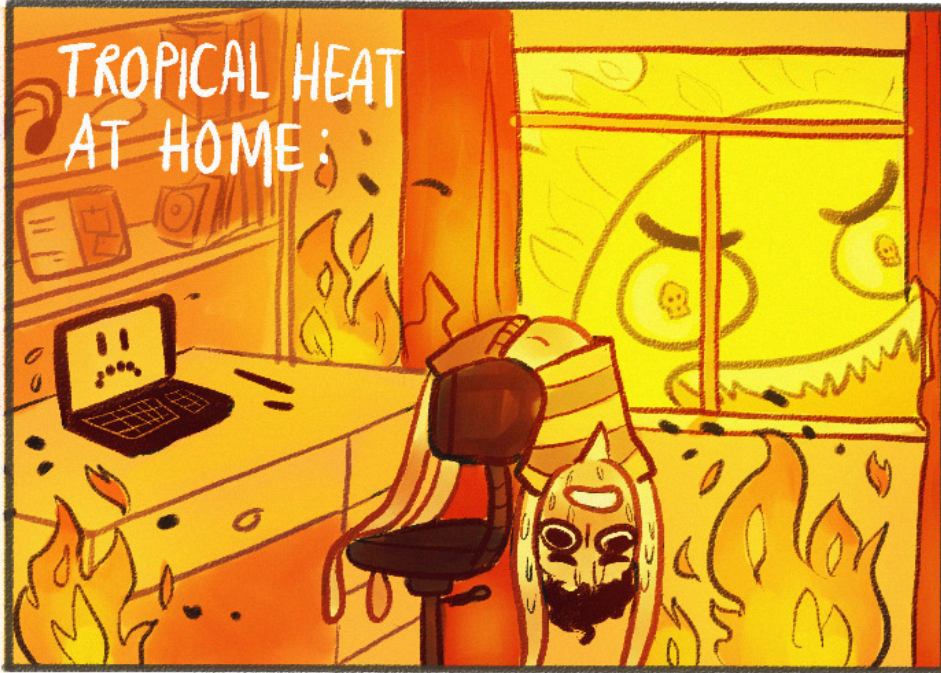
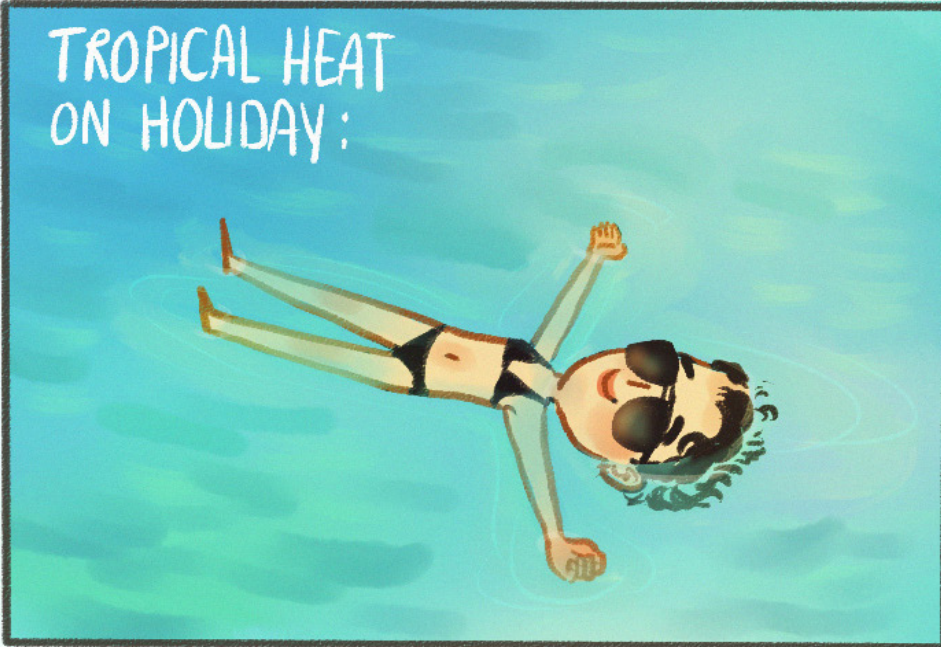
Diffusion columns, S-50 Thermal Diffusion Plant, Clinton Engineer Works, 1945. Public domain.  
(Courtesy of Barbara Scollin)



S-50 Liquid Thermal Diffusion Plant (long, dark building) The adjacent K-25 power plant shown with 3 smokestacks drew water from the Clinch River Clinton Engineer Works, 1945. Public domain  
(Courtesy of Barbara Scollin)







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# John Chapter 13



Melvin Howard

(John 13:1-11) Jesus washes the disciples’ feet: The scene now opens with the Passover supper that Jesus and his disciples are assembled to eat (see also Mt. 26:17-30; Mk. 14:12-26; Lk. 22:7-30). Some see this “supper” as conflicting with 18:28, which appears to suggest that the Passover supper came later. The Greek word for “Passover” is pascha. The term is used in three different senses in the Bible: (a) Sometimes the word stands for the Passover sacrifice, the lamb itself (Mk. 14:12; Lk. 22:7; 1 Cor. 5:7). (b) On other occasions, pascha can denote the meal that was eaten on the fourteenth of Nisan, the first month of the Hebrew calendar (Mt. 26:18-19; Lk. 22:8, 13; Heb. 11:28). (c) It also is the case that the term pascha can refer to the entire eight-day period that included the feast of unleavened bread---thus, from the fourteenth of Nisan to the twenty-first. Observe this passage: “In the first month, on the fourteenth day of the month, you shall observe the Passover, a feast of seven days, unleavened bread shall be eaten” (Ezek. 45:21; Lk. 22:1, 7; Acts 12:3-4).

The Lord knew that his departure to the Father was at hand. But he “loved his own,” who had been with him these past three and a half years. Indeed, he loved them supremely. The supper was in progress; Satan had already sown the treacherous seed in Judas’ heart, with the wayward apostle’s obvious cooperation, to betray his Master (v. 2). How does the devil work in influencing the human heart? It is a reality not explained in the New Testament. It is not miraculous, but it somehow is indirect and effective. The text does imply that, at some point, Judas had not been evil nor entertained the thought of betraying the Lord. The full implementation would begin shortly (v. 27).

Christ knew that the divine plan was rapidly approaching a critical point. Yet there was a problem that needed remedy. The Lord would make use of this occasion to work on the matter. One must remember that there had been contention among the disciples as to which of them would be the greatest (Mt. 18:1; Lk. 9:46; 22:24). Jesus had rebuked them about that matter, but his teaching needed reinforcement---by example. During the supper, the Lord arose, poured water into a basin, and began washing the disciples’ feet and drying them with a towel. It is imperative to understand that this task was that consigned to a servant (1 Sam. 25:41). Christ was therefore assuming the role of servant, subordinating himself to the disciples. (Jesus never intended feet-washing to be adopted as a religious ritual for the assembled church.)

When the Lord approached Peter, the apostle---with his unique temperament---objected. With a kind rebuke, Jesus told him that if he resisted this overture, he could not participate in the Lord’s ministry. The underlying thought was: “If you do not change your disposition, you cannot contribute to the work I am doing.” That cut the tender-hearted apostle to the quick, so he solicited the cleansing of his whole body. The Savior suggested that the whole body was not unclean; there was, however, one area that needed attention. For the entire context, including its background, one can deduce that this spirit of egotistical rivalry was his focus. They must learn to humbly act the role of servants, not power-hunger rulers.

Christ then smoothly transitioned to another type of “uncleanness.” To paraphrase: “While you [plural] are clean [of duplicity and treachery], there is one who is not” (v.10). He referred to Judas. Since the beginning of his ministry, Jesus had known who would betray him (v. 11; 6:64).

(John 13:12-20) The teacher explains: After he had finished his object-lesson, he explained the meaning of the symbolism to his men---who obviously were puzzled about this gesture. “If I, your Teacher, have abased myself to wash your feet, you should follow in principle and learn the value of service. Try to pursue the role of a servant, not that of a lord. Learn this lesson and you will be blessed” (v. 12-17).

Christ again returned to the ominous matter of treachery. Old Testament Scripture (Psa. 41:9) had spoken of a traitor: “He who eats my bread has lifted up his heel against me.” The text had its ultimate fulfillment in Judas. Significantly, the Lord omitted the phrase, “whom I trusted,” because he never trusted Judas (6:64). Christ told them he was about to be more emphatic regarding certain coming events. Such prophetic precision would reinforce their confidence in his identity as the Messiah (v.19). Again he emphasizes the chain of authority---Father, Son, apostles. To reject apostolic instruction is the equivalent of rejecting both Son and Father (v. 20).

(John 13:21-30) Betrayal Prophesied: Again Jesus was much agitated in his spirit (11:33; 12:27). A heart-wrenching task was at hand. The Lord would identify Judas as the traitor, though the obscurity of the procedure was such that the disciples’ minds, so clouded with confusion, would not grasp the significance until later. Jesus said, “Most assuredly, one of you shall betray me.” The disciples were perplexed, having no idea of whom

he spoke, much less the full ramification of what was about to happen (v. 22). Had they full insight, there might have been a brawl! The men were “reclined” around the table, as the custom then was, the disciple for whom Jesus had special affection (John) was next to him. Peter was nearby and he coaxed John to find out who the Lord had in mind. John leaned toward the Teacher and asked, “Lord, who is it?” (v. 25).

Jesus replied that it would be him to whom he would pass the piece of bread after it had been dipped in the dish. He then dipped the bread into the liquid and passed it to Judas. It should be observed that Judas must have been positioned close to the Lord. The nearest pallets to the Master were the most highly honored. Judas was favored to the very end; the invitation to repentance was ever open. But the devious disciple must have sensed something. John declares that at this point Satan “entered into” Judas. This probably means that the apostate fully and finally surrendered to his evil impulse. If he had entertained lingering doubts of whether to go through with his diabolical plan, these were dashed. He “crossed the Rubicon” and went out into the night. Not even the full moon of the Passover could conquer the blackness of that evening---the worst of human history. Still, the disciples were confused. Some thought the Lord had sent Judas to buy supplies for the coming feast week (see v. 1) or, perhaps, for the poor (v. 29).

(John 13:31-32) The Son of Man Glorified: At some point after Judas left, Jesus must have instituted the communion supper (Mt. 26:26; Mk. 14:12; Lk. 22:19). Christ now spoke of the mutual glorification of the Son and the Father. This was to happen straightway; it embraced the consummation of the great plan of redemption in the arrest, trial, crucifixion, resurrection, and ascension. The glorification is spoken of as accomplished already---because it was accomplished in purpose, and the completion of it could not be altered.

(John 13:33-35) The New Commandment: The Lord addressed the disciples as “little children.” He was so tender with these confused men who eventually would become such great towers of strength. “I am with you for only a little while longer.” It was a matter of hours. He pointed out that they could not follow. So to these disciples, who had been so contentious with one another, he gave a “new” commandment. It was new in the sense of the model it reflected. “Love one another, even as I have loved you; so, love one another also” (v. 34). Has anyone yet reached that level? Hardly. There is a rather common quip that Christians need not be concerned with legalistic doctrinal minutia. Rather, they should simply love one another as Jesus loved; this is the badge of discipleship. Such a rationalization for theological liberalism is a perversion of incalculable dimensions.


(John 13:36-38) The Prophecy of Peter’s Denial: Peter asked the Lord, “Where are you going?” He still sees only through a fog. Christ accommodates his confusion with a deflected response: “Where I am going you cannot follow now; but you will come later.” The apostle said, “Lord, why can’t I go with you even now? I will lay down my life for you.” Jesus in effect responded: “Will you? Most assuredly, the rooster will not crow, before you have denied me three times.” John’s record is here slightly abbreviated, though not conflicting. The fame church historian, Eusebius (fourth century A.D.), contended that Peter also was crucified, with head downward by choice---believing he was unworthy to be martyred in the equivalent fashion as his Lord.

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