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CUT IN TAXATION IS COMING.

A revenue bill prepared by the house ways and means committee is ready for submission to congress, in response to the request from the president that steps be taken to reduce taxes. Its chief item is the reduction of the normal 4 per cent to 3, and the normal 8 per cent to 6. This is the 25 per cent reduction promised on all incomes, and it affects all taxpayers alike. Salaried men, those who earn their incomes in pursuit of professions, and farmers and small business men share in this reduction, despite assertions to the contrary. It is silly to set up that the republican party through its control of congress is endeavoring to favor one class of citizens at the expense of another.

It is in the surtax schedule the chief change is made. At present the surtax begins on incomes of \$6,000, the levy of 1 per cent running to \$10,000, and increasing at periods until the maximum of 50 per cent on incomes of \$200,000 or over is reached. Under the proposed law, the rate of 1 per cent applies to incomes of \$10,000 to \$12,000, and then increasing until the rate of 24 per cent on incomes of \$100,000 is reached, with a maximum of 25 per cent on all incomes in excess of \$100,000.

So far the bill follows the Mellon suggestions, as announced by him in his letter last November. Other changes proposed by Mr. Mellon embrace the repeal of taxes on telephone and telegraph communications, on amusement admissions and other forms of nuisance taxation. A great objection is being put up against the cut in the surtax. In the 1918 revenue law the tax on incomes of \$100,000 was 48 per cent; on \$500,000 it was 63 per cent; on \$1,000,000 it was 64 per cent, and on over \$1,000,000 the levy was 95 per cent. The present law levies 48 per cent on incomes from \$100,000 to \$150,000; 49 per cent from \$150,000 to \$200,000, and 50 per cent from there on up. Naturally, the outcry is against the reduction on the incomes in the higher brackets.

The reason presented by the president for the recommendation to congress that taxes be reduced is contained in these sentences from his message: "The taxes of the nation must be reduced now as much as prudence will permit, and expenditures must be reduced accordingly. High taxes reach everywhere and burden everybody. They bear most heavily upon the poor. They diminish industry and commerce. They make agriculture unprofitable. They increase the rates on transportation. They are a charge on every necessary of life. Of all services congress can render to the country, I have no hesitation in declaring this one to be paramount. To neglect it, to postpone it, to obstruct it by unsound proposals, is to become unworthy of public confidence and untrue to public trust. The country wants this measure to have right-of-way over all others."

A decision by the house ways and means committee to give the tax reduction bill the right of way was reached some time ago. It is now ready for consideration, and all objections may shortly be made known. The principal fight will be on the surtax schedule, and this is certain to engender considerable discussion. But the outstanding fact is that the taxpayers of the United States are going to get some relief from congress.

VICTIMS OF PUBLIC NEGLECT.

Eighteen unfortunates have paid with their lives for the neglect of the Chicago authorities. Five different inquiries have been started to determine what was known long before the fire consumed a part of the Dunning Hospital for the Insane. Anyone knows that a frame structure is not safe to use as an asylum or hospital for insane patients. Yet the authorities at Chicago have kept this one for many years, waiting to be shocked by the calamity that has overtaken its inmates. The course is characteristic of Americans. Every year the press records the burning of some such structure, with its attendant loss of life, and expressions of regret are heard on all sides because of the horror. Large sums of money are lavished on other objects, all worthy, but none so important as providing safety for the members of society whose mental or physical incapacity makes it impossible for them to take care of themselves.

FOGGY OUTLOOK FOR THE WETS.

While Al Smith, Tom Taggart and Charlie Murphy are conversing at French Lick, and other wheel horses of the democratic party, including Senator Reed of Missouri, are planning to put a wet plank in the party's platform, the women are saying something different yet. Oldtime politicians may think it would be a good thing to at least hold out a little hope to the wets, but they are constantly being reminded of a change that has come over the spirit of the party.

The Christian Science Monitor has just completed a survey of the country, gathering expressions from democratic women, and finds them to be solidly united against any concession to rum, in the platform or otherwise. Mrs. George Bass of Chicago, first woman to sit on the democratic national committee, says it "would be a very foolish political party that would permit a wet plank in its platform." Alfred G. Allan of Cincinnati, a leader in Ohio, says such a plank will mean a definite split in the party. The position of the republican party is fairly settled by the character of the candidates so far mentioned. Each has taken a flat stand for law enforcement. If anything can be considered as settled this far in advance of the meeting of any of the national nominating conventions, it is that the wets will be decidedly out of luck so far as getting consolation from any of the parties. This state of affairs should encourage the formation of another party, to which the disconsolate may rally. This is the customary proceeding.

VOTE, OR QUIT KICKING.

Speaking to one of the local luncheon clubs, J. H. Beveridge, superintendent of the Omaha city schools, reminded his hearers that "it is your schools, not my schools, that I am talking about." He also told them that unless they informed themselves exactly as to how the schools are being carried on, they are not competent to criticize any of the work. All this was said kindly, but it should be taken seriously. Citizens do not give the attention to public business they should. But they do spend a lot of time grumbling about the way things are done.

If the "politicians" run the government, it is the voters who are to blame. No politician can get an office for himself, or put another into an office without the assistance of the voters. On this point the Saturday Evening Post scores a bulls-eye, in these words: "Take any city—your city. Take any voter—yourself. Take any election—the last one. What happened? "Either you did not register and vote—and in that case you have no cause for complaint about anything that is happening to you—or if you did vote, the chances are 90 in 100 that you voted for exactly what you are getting."

This is a sweeping indictment, but enough of facts have been demonstrated to prove its accuracy. When folks deplore the control of Greater New York by Tammany, they do so in ignorance of the truth. At the last election Tammany swept the platter, but only 47 per cent of the eligible voters of New York city were registered and only about 85 per cent of them voted. But Tammany was on the job, and saw that its voters went to the polls.

Another great election is coming on. Stage hands are busy getting things ready for the big show. You have your part in it, which will be performed when you go to the polls, both on primary day and on election day. If you do not attend to this matter, you voluntarily disfranchise yourself, and shut off any right to complain of the result of the voting. No matter which of the several parties you affiliate with, vote. It is not enough to say it makes no difference which party wins; there is a fundamental difference between the parties; each aims at the same goal, but seeks it by a different route. Study the issues, decide for yourself which is right and then seal your decision by voting the way you think.

The greatest danger that menaces our country today is the indifference of its citizens when it comes to elections. Minorities rule only because majorities do not exert themselves. Politics means government in America, and the great privilege of self-government is not enjoyed by those who do not exert themselves sufficiently to cast a ballot when the opportunity is offered.

MILD WINTER GOOD FOR SOME.

One of the unnoted effects of the mild weather may be discovered in the payroll. Many winters have passed since so many men were uninterruptedly employed in construction work as have been engaged in Omaha this year. The Northwestern Bell Telephone company, for example, finds that it had more men engaged in construction work on December 15 than ever in its history, and December 31 will probably find the same state of affairs. Other companies might make similar reports. Building has not ceased for a moment in any part of the city; new starts are being made every day on homes or business structures; street railway repairs and improvements have been carried forward that ordinarily would have been adjourned on account of the weather, and in every way outdoor activity has been encouraged by the climate. Almost the only industry to suffer is the snow shoveling trade.

An Omaha Indian has been whipping all comers out at Portland, and an Omaha negro has just won a noteworthy battle in Philadelphia, if you want to know what is being done to spread the fame of the Gate city.

Now Santa Claus is being blamed for bringing the gypsy moth into this country by way of Christmas trees from Canada. The dear old boy has to bear a lot of blame.

Too bad that Dinty Moore had to add to his other fine achievements the distinction of being the first man to be killed on the Omaha air mail division.

After scanning the news columns, one almost concludes that Christmas is nearly as bad as the Fourth of July used to be.

Seattle seems to be the port of entry for a lot of storms; also the absorber, for few of them get any further inland.

Two Iowa teams played baseball on Christmas day. Too common; here it was either mah jongg or pinocle.

Austria is getting back to normalcy by the simple process of hard work and putting business above politics.

General Wood's son seems to have better luck on Wall street than his father ever had in the Philippines.

The average mail carrier probably wishes he was an airplane, so he might get a week's rest.

We may yet evolve a driver who will stop when he no longer can see where he is going.

Astronomers are looking for an overdue comet. It might save time to locate a new one.

The Greek board of strategy seems not to have figured out what to do after the king sailed.

Homespun Verse

—By Omaha's Own Poet—
Robert Worthington Davis
FORBEAR VEHEMENCE.
Nor oaths upon your lips, O, friend—
Nor wrath's gleam in your eyes—
Will bring redemption and the end
Of him whom you despise.
Nor actions blindly, rashly spent—
Nor deeds unguilted, low—
Will reach the goal of their intent,
And quell the hated foe.
Better revenge shall pass from thought,
And Time the angel cool;
Better that words remain un wrought
Than fool be doubly fool.
Better than these a smile to teach
The faith sublime that brings
Content, and leads all men to reach
Aloft for higher things.

"THE PEOPLE'S VOICE"

Editorial from readers of The Morning Bee. Readers of The Morning Bee are invited to use this column freely for expression on matters of public interest.

For "Truth in Cement."
Creston, Ia.—To the Editor of The Omaha Bee: I noted your article on your rather windy governor's absence from his official duties at Lincoln. I might say in this connection that I visited the National Farmers' union convention, held not so long ago in Omaha, in the capacity of an interested rubber-neck.

I heard his high mightiness discuss a lot of public questions, in particular developing what he had done to head off some little grafts. I thought at the time that I had his number—have been a state house rat myself. But I thought to give him a tryout. So afterward I tried to interest him in such a thing as "truth-in-cement" and "fraud in public contracts."

As I suspected, he did not react. Had he been the governor of Iowa I might have got a little hard-boiled but I thought I would try under the circumstances, although his speaking to a national organization asking praise for his acts would seem to make him as much a subject for criticism as if he were Governor Kendall. All the truth-in-cement bill asks is what corresponds to what the flour miller is willing to do, does and is "cost of flour." It does not mark his product merely "Mississippi Valley Flour." He marks it spring wheat, winter wheat, buckwheat, rye, rice, as the case may be. He is not really guilty but anxious to guarantee that it will make good eats if he can have the say as to the qualifications of the cook. Should he have some heated grain, or some otherwise spoiled flour, or some that got mixed up in the bins through some mistake, he is willing to so indicate it on the sacks and the purchaser may know that he is getting something that may be good for nothing except chicken feed.

All that the truth-in-cement bill asks is that the cement miller do correspondingly as the flour miller does.

Somebody is always asking about tests of cement. No engineer will talk about tests for publication. The whole subject of tests is a good deal of a joke and a great deal of old graft that was pulled off in every "10-20-30" vaudeville of about 35 years ago. It was "Why are the flowers that bloom in the spring like the ones that bloom in the fall?" The answer being "Because they have nothing to do with the case-trala-la."

"Truth-in-cement" will hurt the cement interests only if their product is not good. I claim it to be. Why then do they fight it? And why—O! why are there so many people who will boost for cement when and where the cement magnates will not defend their own product? "Guten Sabe."

FRANK W. DUSEY.

A Day of Rest.

Omaha.—To the Editor of The Omaha Bee: Occasionally I drop into a certain store which is a combination of delicatessen and canned goods business. On Saturdays a canvas is drawn over the canned goods shelves on which is printed the information that the store is closed on Saturdays. We are compelled to close our canned goods department on Saturdays. This store is open seven days in the week, and handles pastry, fruits and meats seven days. The ordinance referred to allows that, but groceries must be closed one day in the week. Signs on various grocery stores about town say, "We are closed on Saturdays, open Sunday." Every time I see one of those signs, and particularly the one in the delicatessen shop spoken of above, it makes me sore. If the proof were not before your eyes it would be unbelievable that such a farce was promoted in the name of law.

With all due respect for any person's religious beliefs, and granting him the right to observe any or all days of the week as his preferred Sunday, he has no right to expect the officials to expect to promote respect for law and order when they make themselves the channel for such farcical procedure. As anyone wants to observe Saturday by closing his business, well and good, but that should not give him the right to set aside the customs of the country. Giving one set of business the right to open on Sunday and arresting others for doing the same thing would not be tolerated in any other country, I feel safe in saying.

AMERICA FIRST.

In Defense of Russia.

Omaha.—To the Editor of The Omaha Bee: A recent statement is out, translated and spread before the startled eyes of the American people. Now we have evidence of sinister designs on our government and liberties, and perhaps our very life. I refer to Stekolov's letter, purporting to show the connection of soviet Russia and the Third International.

Examining the document, I concede at the outset that it is correctly translated, which is a good deal to concede, considering the unfriendly source. What do we find? The Third International, the solidarity of the world's workers. To promote that solidarity, to preserve the soviet government, and to teach its principles, are the purposes set forth. All of which are the necessary means to antagonistic to an industrial system based on the private ownership of the means of producing the means of life. It is bound to cause commotion. Large property interests would be threatened, and an impression of power through all eternity, and when this impression and the holdings involved are threatened, then—in Russian language—the devil is to be let loose. There would be a contention of Marxian theorists that governments, as now constituted, are only executive committees for the

Daily Prayer

And the angel said unto them, Fear not for, behold, I bring you good tidings of great joy, which shall be to all people. For unto you is born this day in the city of David a son, which is Christ the Lord.—Luke 2:10-11.
We are filled with joy and gratitude this morning for the gift of the Savior, Jesus. We are especially thankful that He is not a man, but God, but linked to our nature in the manner of His birth, in childhood, in humanity, in love and sympathy. He who saw the light of day in the midst of the beasts of burden when first He threw the mantle of Humanity over Himself, has lifted from us the burdens of sin and anxiety. In Him we are glad. With all the angels who celebrated His nativity we add our voice of joy. With the humble who inquired what these things meant, we still search for the truth of the incarnation. Give joy this day to all people, we earnestly pray. Bless all children, the babes of the land. Be with the poor, and give to us all, and to all others, the spirit of good will and brotherly love. Being peace to earth, a reception of the good tidings also. May the gifts of love manifest the spirit of Jesus. We ask in His name. Amen.
—REV. ROBERT W. THOMPSON, Pittsburg, Kan.

Where the Tall Corn Grows

Admitting that Hiram Johnson is a tireless and inveterate fighter, the Eagle Grove Eagle predicts that he will go to the discard at the republican national convention, just like he did in 1920.

The Waterloo Courier declares that nobody except Brookhart seems to think that Kenyon is a candidate. "And Brookhart laughs when he talks about it," says the Eagle.

The Davenport Times believes that when President Coolidge maneuvered the national convention away from a Johnson stronghold he executed another master stroke.

"There may be some difference of opinion about the bonus," sagely remarks the Cedar Rapids Republican, "but there is practically none as to its reduction."

The Carter Oak Times says the man who gets through this term of the legislature with a whole hide is some man. "And the fellow who wants some more of it should be sent to Cherokee to rest."

The Marshalltown Times-Republican believes that "Coolidge has been growing in the Iowa mind."

The Oskaloosa Herald offers this sage advice: "Don't let anyone fool you into the belief that you can escape your share of tax by legislating it onto the back of someone else. The only way to avoid a tax is to repeal it."

A Des Moines Register: People who sneer at the government's failure to enforce the eighteenth amendment should pause and reflect that after a thousand years some of the Ten Commandments are still being ignored.

The Waterloo Tribune doesn't seem to be worried over this matter of republican representation in the next national convention. "Doesn't the north always control the vote of the southern delegations?" queries the Tribune. "If they don't vote right, the north is responsible. If the administration forces happen to be the right factor in the north, why shouldn't they be entitled to this vote?"

"What a wonderful thing it would be to have the Christmas spirit so much in vogue in July as in December," exclaims the Washington Democrat. "And every other month as well."

Center Shots

It isn't M. Poincare's fault if the Germans still fail to realize that he has eliminated the word "mercy" from his dictionary.—Des Moines Register.

Smuts seems to have won his point in defending the denial of equal rights in South Africa to Hindoes. "The existing ordinance would fly in the face of his self-determination as some odious phases, after all.—Brooklyn Eagle.

The Kansas City physician who asked that his permit to write liquor prescriptions be revoked because he wished to escape the importunities of his three hundred and thirty-two patients, began darning close to his head. Suddenly the holder of one of them dived to near my hat and was speared upon the hatpin. How he screamed and flustered! I was so scared, I don't know what to do, so I crouched down as much as I could. After a short while of violent fluttering the kingbird was gone. I picked up the hatpin and flew off. However, he was not badly hurt.

"After that, whenever I came to inspect the kingbird family, the old birds never attempted to molest me."—MRS. VICTOR WALKER.

Either Pay or Call Session.

Valley, Neb.—To the Editor of The Omaha Bee: As a subcontractor and having a snug estimate due from the general contractor for work done in the state of Nebraska, and being unable to obtain the money until same is paid by the state, I will state the following fact:

Some of this work has been completed since February of this year and other jobs have been started and finished during this administration. If I had the money due me I could go ahead and make a living and bid on some of the work to be let the coming year, but as it is I will have to beg or borrow to get along until the state can find some way to pay; and I am only one of many who are in the same fix.

If there is \$362,000 available to pay these contractors, why is it not done. If there is not, why doesn't Governor Bryan, who has the authority, investigate and find out whether or not there is a deficiency in the road fund, and, if there is, not "pass the buck" to the next legislature, but call an extra session now and arrange to pay us who have done the work in good faith and are in dire need of our money. There is no doubt but that the legislature will find a way to take care of a just debt, whether it be the cause of the past or present administration.

I am sure, as are all of my associates, that if an extra session is called it will investigate and find out whether there is a shortage, which the last administration claims there is not and the present administration claims there is. We, as contractors, do not care which is right or wrong, but we want our money and feel if an extra session is called we will be taken care of. I will state further that 90 per cent of the money owed by the state to the general contractors is owed in turn to the subcontractors, and they, like myself, live on the system. They are the only remaining members of the tribe.—Exchange.

A Field for Men.

A movement has been started to make women equal with men on church bodies. But a much more important movement would be one to make men equal with women in church attendance.—Florida Times-Union.

A New Definition.

Hobson—Marriage reminds me of a restaurant at a busy hour. Hobson—Why so? Hobson—Well, one simply grabs something that looks nice and pays for it later on.—London Telegraph.

"From State and Nation" —Editorials from Other Newspapers—

Birds That Crash. Oliver G. Pike in the London Mail. Birds are able to perform such clever maneuvers under the most trying conditions that it is not often that they fall, but I have seen them crash and also collide in the air. A collision is not often fatal. On the face of one of the great cliffs on the Scottish coast, where sea-birds were passing and repassing in thousands, I saw a puffin collide with a companion.

The birds met coming round a corner. There was only a fraction of a second for each to decide what to do, but in that moment each checked its speed. They met breast-on, fell a few yards, then each went on its way, not any the worse for the accident.

When a gannet lands it tries to travel against the wind, but this is not always possible, and many times I have watched one of these great birds crash on the rocks near its nest. In many instances the bird simply had a good shaking, but in very bad landings the flier has bounced back and fallen to the beach beneath. Even after falling 40 feet and hitting the base of the cliff with a resounding thump, the bird has struggled up into a sitting posture and remained alive for several days.

On the rocks beneath a steep cliff where there was a colony of gannets I have counted more than a dozen of these unfortunate birds.

The most sensational crashes that I have seen in the birds' world have also taken place on the cliffs. Young guillemots were the actors. The youngsters were sitting on the ledge rocks for the parent guillemot makes no nest. They were about three weeks or a month old, and were still covered with soft down. Their wings had hardly appeared and were of no use to them in an attempted flight, yet dozens of these babies launched themselves into space from dizzy heights.

They came tumbling down, head over tail, looking like living caterpillar-wheels. Their plump bodies struck a ledge of rock 50 feet below. Now they bounded off, fell as far again, and once more hit the rocks. And so they came down, some hitting the rocks many times before they eventually landed on the beach with a bump which one would have thought would have smashed them to pieces.

But these amazing youngsters just poked themselves up, squeaked cheerfully as though they had thoroughly enjoyed the journey, waddled slowly down towards the water, and then swam out and joined their companions!

Time For Yanks to Wake Up. From the Mullen (Neb.) Tribune. Some of the Americans are beginning to sit up and take notice of the following facts. An immigrant arrives in this country and starts peddling stock, collar buttons and handkerchiefs. In about 10 years he will establish himself in a department store in some good live town and run the other nationalities out of business. Yes, and the Americans will be working behind his counters. Another starts as a bootblack in New York and in a few years owns a string of movie houses. Perhaps some day the Yanks will get out of the "ether" and do something.

It is now a misdemeanor to wear a mask in Oklahoma. It is a worldwide practice, however, and it will take more than mere legislation to abolish it.—Toronto Star.

A Handy Place to Eat Hotel Conant 16th and Harney—Omaha The Center of Convenience

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Abe Martin "MARCH 5 & 10 OPTICAL DPT." "WIM YOU READ THIS?" "CUSHIONS ASSE NO 51" "We can't recall a Christmas when there wuz such a wide variety of acceptable gifts for a best girl—a plug o' tobacco, we firmly believe would be about the only thing we'd be takin' chances on." Who's seen Ben Franklin's picture on the new \$100 bills? (Copyright, 1923.) "YEAR-DOWN. Bluebird—soft on life's radio wire— Left listening in by the Old Year's desire— Worlds waft, like whispering wind in a tree, Secrets of hearts that are broken to thee. Secrets of hearts that are broken un- veiled Shuddering souls at the end of the trail, Homes where the love bloom is trampled and torn, Babies lamenting because they were born. Haaten—O Bird of the Glad New Year Day— Take sweet-voiced comfort down sorrow's dim way: Let thy soft feather efface the hard year's stain— Happiness Bird, heal and cheer! Heal and cheer! Sing of His mercy who marks e'en your fall Sing of His peace and His good will to all, Sing of His power to save and to lift— Point to His star through the cloudy sky's rift! Faith, hope and charity's jewel—sown shield, Born for your safety, encircles your head, Beautiful Bird of ecstatic New Dawn, Fraught with your Sender's salve-balsam, fly on! —Alta Wrenwick Brown.