DECISION LUNG WAY OFF

Softlement of Water Works Appraisal Still in Dim Distance.

TESTIMONY AND ARGUMENTS ARE IN

Now for Red Tape Which is Not on the Program-Values Named by the Respective Sides.

The water company values its plant at 57,840,000 and City Attorney Wright thinks 13,200,000 ought to be enough for the entire steem.

The arguments in the matter of the appraisal of the Omaha Water company were unlished last evening and the matter is now in the hands of the board of appraisers. In his closing argument last evening R. S. Hall, for the water company, said:

"I cannot see the necessity of the city accusing the water company of bad faith."

He said the city was authorized to buy the waterworks outside the city limits as well as inside the limits. He elaborated upon the going value of the plant and undertook to show that the first years of the life of a water plant were unprofitable.

"The water company," he said, 'has borne the burden without the reward. The plant was built for a city of 20,000 or 300,000 people. The rip-rap work at the intake point was at an 'unique point' and shoule be regarded as an asset of value. There was no point on the Missouri river like it, between Nebraska City and Fort Benton. The rip-rap work was made durable and has never stirred from the day it was posite."

Mr. Hall was followed by J. M. Woolworth, general attorney for the water company. In a similar line of argument, but hearing more upon the legal phase of the question and the justice of the claim made by the water company.

In reply to an inquiry as to when the board of appraisers would probably render its report on the evidence and arguments one of the board said:

one of the board said:
"Our work has but just begun. We have
an enormous mass of evidence to consider
and the examinations of schedules and reports may take weeks and possibly months.
At this time it would be utterly impossible
to make even an attempt to forecast when
we may submit our final report."

Wright Concludes for City.

City Attorney Wright presented the city's side of the question. In a brief discussion of the evidence before the board of appraisers he said:

Witnesses here cannot be prorecuted for perjury, therefore the statements of individuals must be taken into consideration. The water company has not produced an original record before this board. If you are satisfied, that is all that is required. There have been a few statements which I think the company has submitted that this board should not rely upon. First, the river work, together with the figures, rest entirely upon the memory of one man. Second, ordinance No. 423 was omitted by Mr. Mansfield in his argument when he was making comparisons with other towns. Then there is the question of depreciation and decay of the river projection works. A plant half worn out is not worth the half of a new plant. The percent of depreciation for each year should be taken into consideration. The value of a plant does not, in fact, bear any relation to the question of interest. The accumulations of a sinking fund are not transferable to purchasers. At the intake point the expenditure of maintenance is increasing every year, and then again, part of the bank is Jown side of the river. Value, then, where the hazard is. The cost of river protection to a bedrock basis could have been made according to competent estimates at \$40 per front foot instead of \$400, as stated by the water company. You

Geing Value of Plant.

Mr. Wright then entered into an elaborate argument upon the question of "going value" of the plant and a comparison of the Kansaa City case, which he maintained was essentially different from the Omaha contract with the water company. The Kansas City proposition stated that after a period of years the city may purchase "everything including and belonging

must take the valuation at what river pro-

tection would actually cost."

thereto."

"Our contract says we may, after twenty years, buy the works, not the 'going value or 'everything pertaining thereto,' as in the Kanzas City case," said Mr. Wright. "The 'going value' is a question of law and law only. The board should return a separate valuation of the 'going value."

Mr. Wright fortified his argument with a disgram indicating a determination of the income during the different years for a period of ten years, including the net income for service connections, and asked that the board make its return and award fair to both the city and water company. City Engineer Rosewater followed Mr. Wright. He said:

"I was surprised to learn that the water company had estimated a fair valuation of its property to be \$7,800,000. I am addressing a jury of competent engineers, who, I am satisfied are experts in their profession. The question of appraisement of the water works seems to involve the works in Omaha, South and East Omaha. My contention has always been that the appraisement should be for Omaha alone, according to our charter. We have no right to go into Iowa, or any string of towns to speculate in franchises as the water company has done."

History of System.

He then went into a history of the plant and its extensions to South Omaha and East Omaha and the conditions that prevailed there relative to water rates. He made an elaborate showing of how the expenses of maintenance could be mater-

ially reduced.

"There have been no field notes of records of the water works for twenty-five years past. All that has been done in this line by the water company has been done within a year or two past."

Mr. Rosewater questioned the right of

Mr. Rosewater questioned the right of South Omaha to receive water through pipes, laid especially for Omaha, for the benefit of private corporations. Speaking on reference to the intake valuation, he said:

"The water company cannot claim value for anything it cannot deliver. It has no vested right in the Missouri river and cannot prevent others from taking water from the river at any point they please, hence it has no right to charge any of these investments to capitalization. It is an improvement and not a part of the value of the plant."

value of the plant."

He spoke further of the loss by leakage, which in New York was about twenty-five gallons per capita per day, while here it ran up into about 65,700 gallons per family of five per year, and from this cause alone existed the disinclination of families to take water at meter rates.

Cincinnati Honors Taft.
CINCINNATI, Dec. 30.—The Cincinnati
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A great lot of ladies' pretty lace collars—turnovers, stocks, etc.—many beautiful embroideries in plain and fancy effects worth as high

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Thousands of all silk medallions, for dress trimmings, in scores of new ideas—plain white and fancy  $3\frac{1}{2}$ C—on bargain square, at, each......

Ladies' Kid Glove Sale - New lots of kid gloves for street and evening wear-many are of well-known makes and all are new, up-to-date gloves-at 59c-\$1.\$1.50 pair.....

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Ladles', men's, boys' and girls' hosiery—some is fleecy lined, some fine and heavy ribbed—back and colored—worth 25c 121/2C pair—at, pair

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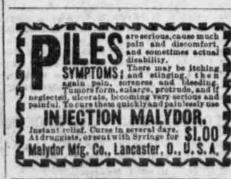
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Early comers will secure the best

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	Men's White Collars, sold for 15c, now9c
26	Men's assorted Colored Colores, sold everywhere at 10c, now
1	Men's Fine Silk Mufflers, sold 54c at \$1, \$1.25, \$1.50, now54c
	Men's Silk Neckwear, sold at 50c, 75c, \$1, now 29c
- 444	Men's fine heavy Underwear, sold for \$1, \$1.25, \$1.50, now
Ö	Men's fine Fancy Vests, sold up to \$2.50, now98c
100	Men's mocha fleece lined Gloves and Mittens, sold at 75c, now
100	Men's Fancy Hose, sold for 15c and 25c a pair, now 9c
100	Men's \$2 Stiff and Soft 98c
	Men's \$1 Winter Caps, 50c
5	Men's 35c Winter Caps, now
	Men's Fancy Dress Shirts, sold for 50c and 75c, now. 39c
	Men's All Wool Shirts, sold for \$1, \$1.50 and \$2, now
	Men's high grade Hand Sewed Shoes, sold at \$3.50 and 2.88
	Men's Hand Sewed Welt and Turn Shoes, sold at \$2.50 and \$3, 1.78
	Men's \$1.50, \$1.75 and \$2 Shoes, now
	Men's Canvas Leggings, sold at 50c, now
	Men's Heavy Rockford Hose, 7c sold for 10c, now7c
	Men's white, red and blue Hand- kerchlefs, sold for 10c, now
	Men's blue bib Overalls, sold for 50c, now 39c
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