

THE OMAHA DAILY BEE
FOUNDED BY EDWARD ROSEWATER
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TERMS OF SUBSCRIPTION:
Daily Bee (without Sunday), one year, \$4.00
Daily Bee and Sunday one year, \$4.00
Sunday Bee, one year, \$1.50
Saturday Bee, one year, \$1.50
DELIVERED BY CARRIER:
Daily Bee (including Sunday), per week, 10c
Daily Bee (without Sunday), per week, 8c
Evening Bee (without Sunday), per week, 5c
Evening Bee (with Sunday), per week, 10c
Address all complaints of irregularities in delivery to City Circulation Department.
OFFICES:
Omaha—The Bee Building, South Omaha—City Hall Building, Council Bluffs—15 Scott Street, Chicago—106 Unity Building, New York—100 Broadway, Washington—501 Fourteenth Street.
CORRESPONDENCE:
Communications relating to news and editorial matter should be addressed, Omaha Bee, Editorial Department.
REMITTANCES:
Remit by draft, express or postal order, payable to The Bee Publishing Company. Only bank stamps received in payment of mail accounts. Personal checks, except on Omaha or eastern exchange, not accepted.

UNIFORM RAILWAY ACCOUNTS.
Undoubtedly the most important step the federal government has taken in the development of administrative supervision over a quasi-public business like that of the railroads is the order of the Interstate Commerce commission promulgating a uniform system of accounts to be followed by railroads doing an interstate business. The system will go into effect July 1, and after that date monthly reports must be filed by the railroads with the representatives of the federal government. The system adopted has been discussed by accounting officials of all the leading railroads, and while some railroad officials do not approve of it in detail all agree that it is the best yet suggested and unquestionably will serve the purpose for which it is designed.
The most significant feature of the new uniform accounting system is a provision that railroad companies shall not charge additions and improvements to operating expenses, but shall state these items in a separate account by themselves. A depreciation account is also provided. This will at once remove one of the most troublesome problems that has heretofore stood in the way of ascertaining the valuation of railroads, the difference between gross and net earnings and the basic value of new securities offered. It is charged that railroad managers have been too much disposed, when earnings were at a high level, to distribute them in liberal dividends and then secure capital needed for improvements and extensions by issuing new bonds or other securities. It would have been much better to have kept dividends within a moderate limit and to have devoted a portion of the earnings to betterments. This would have strengthened the roads financially and physically and would have avoided the difficulties that have marked the efforts toward undue expansion of stock and securities. If the railroads had pursued such a policy as the government now proposes to make obligatory they would not be ten years behind the development of the country, as Mr. Hill and other well posted railway magnates say they are now. The practice of increasing dividends and capital stock simultaneously has been carried too far by the railroads and is the real cause of the financial impairment of which the railroads now complain and attempt to lay the blame upon "the hostile attitude of the public."
Immediate beneficial results are expected to follow the adoption of the new accounting system. The monthly reports furnished will enable the Interstate Commerce commission to present fully and clearly the condition of each railroad company and enable the investors and the public to judge of the relation of receipts and expenditures, of assets and liabilities, and furnish a relief from the old system of railway reports, which were noted most for what they concealed. Such information should strengthen the confidence of the investor and enable properly managed roads to secure all the financial support needed for legitimate purposes. The decision of the Interstate Commerce commission, therefore, promises to do for the railroads what they have been unable to do themselves.

A PLACE TO GO SLOW.
A proposition has been presented to the Board of Education to make an allowance out of the school treasury to reimburse teachers assigned to distant schools for the car fare expended for transportation to and from work during the school year. It strikes us that this is a good place to go slow and that to increase the salaries of certain school teachers outside of the regular schedule prevailing all over the city on this pretext would open the door to grave abuses.
There is no question that the convenience and accommodation of the teacher should be taken into consideration in the assignment of schools insofar as they do not conflict with the requirements of discipline and the best interests of the children who are to receive instruction. The teachers should be given schools, as far as possible, that are reasonably accessible to them, but because a teacher prefers to live at a distance from the school in which he or she is employed is no conclusive reason why the taxpayers should be called upon to pay for the privilege. On the same theory that the car fare would be reimbursed, teachers in schools remote from their homes or boarding places might ask to have the school board provide their lunches for them as well and the distant assignment may become a prize instead of a bogey.
The salary schedule and conditions of service in the Omaha public schools are so much better than those that prevail in other cities and towns in this vicinity that there should be no difficulty in keeping the teachers' corps up to full numbers without special inducements, and if the school district ever gets into position financially to be more generous to the teachers it should do so, by revising the salary schedule so that it applies to all alike.

ARMY GOSSIP IN WASHINGTON.
Current Events Gleaned from the Army and Navy Register.
Officers of the signal corps are awaiting with interest the completion of the gas generating plant, balloon house and other work necessary for the establishment of a well equipped balloon station at Fort Omaha, Neb. This plant is intended to generate hydrogen gas by a new system in which steam and iron filings are employed and it is believed that the gas can be produced even cheaper than illuminating gas is at present. The present cost of hydrogen when made by the cheapest of the systems is about twice that of illuminating gas. When the plant is ready for use a balloon now awaiting trial at Fort Omaha will be put into the air. This balloon displaces 15,000 cubic feet. The balloon recently tested in a flight made from Washington by Lieut. Charles D. F. Chandler of the signal corps and accepted by the government after this satisfactory trip, requires 78,000 cubic feet of gas. Illuminating gas was used on Captain Chandler's trip, when the total amount lifted, including the balloon, three passengers, parachute, harness, etc., was 2,902 pounds. If hydrogen had been employed, the lifting power of the balloon would have been about 5,800 pounds, or over twice as much.
Tests will be made next week at Fort Leavenworth of field wireless sets having the latest improvements which have been made in the signal corps laboratory in Washington under direction of Major Edgar Russell of that corps. These tests will be made during the maneuvers of the troops forming the garrison of that post, which will be held as an incident of the annual maneuvers of the signal and other service schools there. Major Russell will be at Fort Leavenworth at that time to observe the workings of the improvements. While no radical changes have been made in the instruments, important changes have been made in the details has come back with the spirit of the west upon him.
The fact is that the west is not so much the name of a geographical locality as of a temperamental attitude caused by association with an energetic people who are often leads to the branding of a business as fraudulent, with resultant exclusion of its justness and literature from the mails justifiable, except upon complete and satisfactory evidence of its intentions. Many schemes which bear earmarks of being fraudulent the Postoffice department is compelled to give the benefit of a doubt because the evidence of fraud is not sufficiently tangible.
There is little room to doubt, however, that the authority which enables the postmaster general to act quickly and effectively is an immense check upon swindling devices.

DISCOVERY OF THE WEST.
Impressions Eastern Travelers Carry from the Tall Grass.
Wall Street Journal.
The enthusiasm which the traveler from the east brings back with him from the west often leads to the impression that he has discovered something new. But quite the contrary is the case, because the discovery of the west is as old as the impulse which terminated in the voyage of Columbus to America, and as young as the latest return of a dweller in the east who has come back with the spirit of the west upon him.
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Health Insurance at little cost
CALUMET BAKING POWDER
\$1,000.00 reward is offered to anyone for any substance injurious to the health found in Calumet Baking Powder.
Calumet is a prime essential in food. Calumet is made only of pure, wholesome ingredients combined by skilled chemists, and complies with the pure food laws of all states. It is the only high-grade Baking Powder on the market sold at a moderate price.
Calumet Baking Powder may be freely used with the certainty that food made with it contains no harmful drugs—it is chemically correct and makes Pure, Wholesome Food.

STATEMENT OF CIRCULATION.
State of Nebraska, Douglas County, ss.
Charles C. Rosewater, general manager of The Bee Publishing Company, being duly sworn, says that the actual number of full and complete copies of The Bee, Morning, Evening and Sunday Bee printed during the month of May, 1907, was as follows:
1. 35,650 18. 35,790
2. 35,610 19. 35,800
3. 35,590 20. 35,770
4. 35,620 21. 35,820
5. 35,600 22. 35,810
6. 35,580 23. 35,800
7. 35,640 24. 35,870
8. 35,550 25. 35,830
9. 35,720 26. 35,850
10. 35,520 27. 35,480
11. 35,390 28. 35,610
12. 35,450 29. 35,610
13. 35,430 30. 35,620
14. 35,380 31. 35,610
15. 35,420
16. 35,400 Total, 1,096,000
17. 35,390
Net unsold and returned copies 9,667
Net total 1,086,333
Daily average 35,063

WHEN OUT OF TOWN.
Subscribers leaving the city temporarily should have The Bee mailed to them. Address will be changed as often as requested.
San Francisco note: Schmitz quits.
Prospects are good that the last remnant of slot machine gambling in Omaha must go.

SENATOR MORGAN'S SUCCESSOR.
By commission of Governor Comer of Alabama John H. Bankhead, for many years a member of congress, has been appointed to succeed the late John Tyler Morgan in the United States senate and will be elected, when the legislature meets in July, to the full term of six years from March 4, 1907, his appointment and election being the result of one of the most unique and questionable campaigns in the history of American politics. For more than a year Mr. Bankhead has held quasi-credentials for Senator Morgan's place, having been endorsed at the primary elections in his state as an alternate to Senator Morgan, who was endorsed at the same primary for another six-year term, beginning March 4 of the present year.

THE OMAHA MINISTERIAL ASSOCIATION.
The Omaha ministerial association wants the baccalaureate sermon preached to the high school graduates hereafter in the Auditorium in order to provide for a larger audience. Has anyone heard of any church heretofore selected for the baccalaureate sermon turning people away by the thousands?

THE WAR DEPARTMENT HAS APPROVED THE recommendation of the chief signal officer of the army for an allotment for the purchase of the telephone camera from abroad. This camera makes a new departure in the art of telephotography. The signal corps has made use of photographic apparatus in the field and has also had some experience in photographing from kites and balloons. In photographing from kites promising results have been obtained by the use of ordinary cameras. However, in order to get photographs of large enough size to be of any use in the showing of details of distant objects, the camera hitherto have been very bulky. This telephot camera appears to supply a want in that direction, since it furnishes photographs showing details in distant objects without a corresponding increase in the size of the camera, and has, consequently, a probable value for military purposes. The type which will be purchased gives an enlargement six times. The camera will be tested from the military balloon.

SMILING LINES.
"You mustn't interrupt me when I'm talking."
"Why, that's the only time I can interrupt you, mamma."—Yonkers Statesman.
"Do you think women ought to vote?"
"I don't know," answered Mr. Meekton, rather testily. "But in the interests of harmony they ought not to be allowed to make speeches."—Washington Star.
"Is there no doubt that the president is a humorist?"
"Of course he is. He has done some."
"What has he done?"
"Answering the questions of newspaper men against the evils of swollen fortunes."—Cleveland Plain Dealer.
"Jiggle-Wooddy tells me he has been working on his little piece of late."
"Knock-Yes. I believe he discovered a hangman's noose on one of the branches and he's having some trouble striking it off."—Philadelphia Press.

EDITOR WATTERSON SAYS THAT his dark horse has "a winning smile." Also a jolly horse laugh, we presume.
HARRY ORCHARD MIGHT PLEAD THAT Idaho has no jurisdiction in his case. He operated in interstate commerce territory.

THE DUMA HAS BEEN DISSOLVED, but the czar would rest easier if a storm signal were not flying from the place where the Duma disappeared.

THE NEWLY APPOINTED SUCCESSOR OF Mayor Schmitz of San Francisco is Mayor James Gallagher. San Francisco's Mayor "Jim," however, will have to take on a lively gal to trot in the same class with Omaha's Mayor "Jim."

THE SPIRIT OF THE WEST IS NOT ASYET SAID. There is a love of hard work in it, and readiness to work hard in hand, a degree of pluck and strength of purpose, and a high measure of faith in the future, all of which figure constantly in laying the foundations and building aloft the structure of empire. The east is so different that the change from the east to the west, no matter how often it is made, has the nature of a voyage of discovery, during which new points of view, new facts of life, new appreciation of personal and business forces are disclosed, fresh discoveries, unlike the things which belong to the modes of thought and methods of business in the east.

THE OCCUPATION OF WESTERN RESOURCES IS beginning to react directly upon the east. Western metal and western capital are constantly turning east for a wider field for their energies. The drift from the west to the east is quite as definite, though possibly not quite so large as that of the east to the west. After all, east and west, north and south, are but so many great aspects of the same national life which need to be mingled to keep the provincial in us from narrowing our vision, or from accepting the illusion that a part is greater than the whole.

FRAUDS IN THE MAILS.
Great Value of Fraud Orders in Suppressing Swindlers.
Baltimore American.
In a recent issue of the North American Review, Secretary of the Postoffice Department, you makes a most impressive defense of the statutory power vested in the executive head of the Postoffice department to issue quick orders for the suppression of fraudulent schemes insofar as such enterprises are conducted by means of the United States mails. There have been numerous attempts to have congress withdraw this suppressive option from the postmaster general or to so modify his authority as to deprive the existing law of its chief force. The postmaster general makes it very plain, however, that the real value of the present law consists in the power which it confers upon the postal authorities to act with imperative promptness. A right of appeal to the courts, if granted, would simply be in many instances the granting to some fraudulent concern an opportunity to fleece the public during an extended period, made possible by the delays and hindrances of the law. An instance in illustration is given of an offender, stopped by a fraud order in 1901, who had been successful in securing upon technicalities, and, though convicted and sentenced in the latter year, has yet another appeal pending. The point is, however, that he has been kept from doing business during the extended court procedure by the "fraud order" which stopped him in 1901.

A BALTIMORE PAPER OBSERVES THAT Thomas Jefferson was not an orator like Bryan. Mr. Jefferson was too busy to work at being an orator all the time.

DISSOLUTION OF THE DUMA.
While the Russian reactionaries have succeeded in inducing the czar to dissolve the Duma and to violate the imperial pledges regarding the election laws, present conditions do not warrant the belief that the friends of liberal institutions have any cause for serious or lasting grief over the action. The imperial ukaz of October 30, 1905, specifically bound the czar to make no change in the electoral system without the consent of the Duma. This was made a condition by French and other bankers before they would agree to certain loans which Russia was then negotiating. The czar has violated this obligation and has ordered a change in the electoral law which will narrowly restrict the franchise and make the new Duma an organization that will be dominated by the czar and his advisers.

LOOKING BACKWARD.
Concerning Mr. J. Hill's dictum that the government must lend its credit to the railroads to enable them to make extensions and improvements, it may recall the fact that the government did that very thing less than forty years ago. It proved highly profitable to promoters, but was not quite satisfactory to the government or the people.

JEFFERSON'S WARM BLAST.
Author of the Declaration Gives "Nature" a Stiff Dig.
New York Evening Post.
If the "nature fakers" should go into politics, the Democrats could point complacently to the fact that the founder of their party, instead of warring with mere popular authors, came successfully out of at least one scientific controversy with the great Buffon himself. Mr. Jefferson's accounts of species in which he is interested are quite as minute as Mr. Roosevelt's, and the Rev. Mr. Long would undoubtedly find them much less bloodthirsty. The recent sketch of Alexander Wilson, by Dr. J. B. Wilson, contains a letter written in 1885 to the pioneer ornithologist worthy to be bracketed with recent White House magazine articles. Jefferson wrote: "As you are curious in birds there is one well worthy your attention to be found or rather heard in every part of America and yet scarcely ever to be seen. It is a bird from the tops of the tallest trees, from which it perpetually serenades us with some of the sweetest notes, and as clear as those of the nightingale. I have followed it miles without ever but once getting a view of it. It is the size and make of the mocking bird, highly thrush colored on the back, and a grayish white on the breast and belly."

PERSONAL NOTES.
Because a New York man married a sprit medium his relatives are trying to have him declared insane.
New York is safe. Admiral Evans' battleships were theoretically sunk, having been hypothetically hit.
Andrew Carnegie has donated \$20,000 to Western Reserve university for the purpose of enabling the institution to pay its professors larger salaries.

THE ESCAPE.
John Kendrick Bangs in New York Sun.
Oh, let us away to the restful scene where the air is pure and the trees are green! And men, like birds upon the wing, have not forgotten the songs they sing. Where every bird is as deeply blue, and every rill has a story true, to breathe an atmosphere of peace, and little rumors of wild rose, and daisy maid and clover dale, and fox and doe, and all the rest.
Oh, let us away to the restful scene where the air is pure and the trees are green! And men, like birds upon the wing, have not forgotten the songs they sing. Where every bird is as deeply blue, and every rill has a story true, to breathe an atmosphere of peace, and little rumors of wild rose, and daisy maid and clover dale, and fox and doe, and all the rest.

HARD LUCK APPEARS TO PERSUade James J. Hill. Just as he had folded his hands and prepared for "the end of republican government," the Northern Pacific directors got together and made a noise like an extra 10 per cent dividend.

THE TRUTH IS THAT, with the general prosperity of the banking business and the increase of deposits and private accounts, the prestige of being a state depository has lost much of its value, and when measured in dollars and cents at the rate of 1 per cent interest

AND SHORT LIVED. The political horizon of the Russian people is being broadened with each clash between the reactionaries and the representatives of the masses and the result is certain in the end to be the triumph of constitutional government and the overthrow of autocracy.

THE LOCAL BANKS APPARENTLY DO NOT consider it worth the money.
The city law department is said to be drawing an ordinance to restrict the billboard nuisance in Omaha. We have had a long succession of ordinances to restrict the billboard nuisance in Omaha drawn and presented to the council, but when it came to the crucial point the city authorities have always weakened and knuckled down to the billboard men. It remains to be seen whether the present mayor and council have the backbone necessary to put the unsightly billboard out of business.

THE OMAHA MINISTERIAL ASSOCIATION wants the baccalaureate sermon preached to the high school graduates hereafter in the Auditorium in order to provide for a larger audience. Has anyone heard of any church heretofore selected for the baccalaureate sermon turning people away by the thousands?

The Value of a Guarantee
Is not so much in what is said as in who says it
We have a great sale on this week, making some extensive alterations in our store. We are compelled to remove our large and rather than to move it to our warehouse we will make our profit and make it a little low that will move them to your home.
We have the finest stock of pianos in the west and a large quantity of opportunity to secure the greatest value for your money.
Slightly used pianos from \$75 up.
New pianos from \$125 up.
Square pianos from \$5 up.
Used organs from \$5 up.
Sold on easy payments and each instrument sold with a 30-day guarantee from \$5 to 30 years.
Today ours is the largest, most successful piano house in the west. It is not that sufficient proof that our idea was right? Let that sufficient proof that our guarantee is true?