OPPOSING VIEWS IN RAILWAY TAX PROBE

Assessor Counsman, Challenged by Railroads, Holds to $100,000 Per Year.

CONFERENCES AT COURT HOUSE

Developments following announcement of County Assessor Harry G. Counsman's investigation of taxes paid by railroads on property listed by them as "inside right-of-way" and consequently outside of his jurisdiction, were marked yesterday by conferences at the court house among county officials, members of the legislature and representatives of railroads and by the issuing of statements in which opposing viewpoints were presented.

It became evident that whatever may be the result of Assessor Counsman's effort to collect from railroads county, school and state taxes amounting to $100,000 annually in Omaha, his investigation has become the principal topic of conversation at the court house. As the matter now stands County Attorney Magney is instructed by the county board to write a bill defining the limits of railroads' rights-of-way, which would result in large increases of valuations.

County officials explained their views of the controversy to several members of the Douglas county delegation in the legislature.

Counsman Quotes Norris.

Assessor Counsman called attention to the fact that United States Senator Norris sta.

a few days ago recommended to Governor Morehead the passage of a law limiting railroads' rights-of-way to 150 feet for taxation purposes, leaving property outside to be taxed locally.

"I am not sure that I would insist on limiting rights-of-way to 100 feet," said Mr. Counsman, "but what we do badly need is some definite limit, some way in which to determine what is right-of-way, instead of leaving the matter to the railroads themselves.

"I want to make myself understood that I am not saying that the railroads are failing to pay the taxes assessed against them in Omaha nor that they are not paying any taxes at all on property inside rights-of-way. The point is that they are paying $100,000 per year less county, school and state taxes than they should by reason of low state valuations, while they are paying city taxes on reasonable valuations by reason of the terminal tax law already on the statute books.

Statement from Union Pacific.

Several railroad men appeared at the court house and informally explained their side of the controversy to county officials. A. W. Scribner, tax commissioner of the Union Pacific, made the following statement:

"The article on railroad terminal taxation in The Bee contains several seriously inaccurate statements, some of them attributed to County Assessor Counsman, which I would like to correct, because they might lead to a serious injustice if not contradicted.

"In the first place the railroads are charged with evading $100,000 of terminal taxes in Omaha. This $100,000 referred to by the county assessor represents the extent of advantage outlying districts receive through mileage apportionment. In other words, if this $100,000 were to be added to the taxable valuation of railroad property in Omaha, it would have to be deducted from the railroad valuation in the country districts.

"But let me make this local railroad tax matter plain by saying that the Union Pacific alone is paying taxes here in the city of Omaha today on about $11,700,000 worth of property. Now add to that the millions on which the other railroads are paying taxes and you will begin to have some idea of what is being done.

"County Assessor Counsman is quoted as saying that the Union Pacific is paying city taxes in Omaha on $6,724,460 worth of property. Then he says that $205,000 is returned by the state authorities.

"Of this $11,700,000 on which the Union Pacific is paying city taxes, $2,500,000 represents the headquarters buildings, shop buildings and warehouses and real estate assessed locally. The proceeds from that tax are not distributed over the state, but the proceeds from the balance, or about $9,600,000 are distributed over the state. Mr. Counsman's figures, $6,724,460, are inaccurate; he has given us a little too much there, but it is probably due to a mere clerical error, I suppose.

"This $205,000 referred to by the assessor (it should be $205,000 to be exact) is the apportionment Omaha receives from the state assessment. The Union Pacific has 7.86 miles of trackage in Omaha, which at $12,500 a mile, the rate obtaining throughout the state, gives this $98,250.

Denies Evasion of Taxes.

"As to evading taxes, the only thing the railroads seek to evade is double taxation. Let me explain by quoting from the decision of the Nebraska supreme court in the Burlington-Richardson county case:

'A railroad might have vast terminals at one point worth as much as the remainder of the line, though it extended through a dozen counties. The apportionment by which these terminals are located is not, under the law, permitted to reap an advantage over other localities by reason of a mere accident of location, but must share its advantages with these others prorata. That evidently is the reason behind and under this legislation.

"In other words, the court simply means that because the Union Pacific's greatest terminals happen to be located in Omaha is no reason why Omaha should take from the remainder of the state all the revenue derived from the taxation of this valuable property. The law gives every school district and county in the state, no matter how small, its proportionate share of this tax revenue. If the law is wrong, that is not the fault of the railroads.

"This whole terminal taxation matter is a controversy, not between the railroads and Omaha, but between Omaha and the rest of the state—if there is any controversy about it. The railroads have no quarrel with Omaha. They are simply complying with the law enacted by the legislature of 1907, paying the taxes which the people, through the legislature, ordered them to pay."

AMERICA ISSUES DEFENSE OF ITS POSITION IN WAR

(Continued from Page One.)

mitigated by the American government without discrimination and have been applied with equal fairness to all concerned. It cites instances of violations by Germany and Great Britain, and asserts that protests have been unhesitatingly entered regardless of the country defending.

Complaints as summarized by Senator Stone are answered in the letter point by point, substantially as follows:

(1) "Freedom of communication by submarine cables against censored communication by wireless"—It is set forth first that a wireless station on a neutral coast cannot be interrupted by a belligerent, but the latter has an unrestricted right to cut a cable on the high seas. Germany's cutting of the British cable near Fanning Island is cited to balance Great Britain's interception of the cable between Germany and the United States. The point is made that wireless messages can be sent direct to warships at sea, which can prey upon public or private vessels and make neutral territory virtually a base of naval operations, "to permit which would be essentially unneutral."

Censorship of Mails.

(2) "Censorship of mails and in some cases repeated destruction of American letters on neutral vessels"—Germany and Great Britain, pursuing their rights as belligerents, each have censored private letters falling into their hands. No evidence has ever been presented to the State department that mail on board Dutch steamers has been destroyed, as repeatedly charged. Only few cases have come to the attention of the department where mail from neutral countries has not been finally delivered.

(3) "Searching of American vessels for German and Austrian subjects on the high seas and in territorial waters of a belligerent"—Neutral vessels voluntarily entering territorial waters or ports of a belligerent become subject to municipal laws. Only two cases in which American vessels have been searched on the high seas by belligerent warships for German and Austrian subjects have been reported, and both have been followed by vigorous representations to the offending governments. Much confusion has arisen, the letter asserts, over the charge that the United States has abandoned the principles for which this country went to war in 1812. The impressment of American seamen by the British navy in times of peace, it is asserted, "involves a different principle" from the search for reservists in times of war, though the latter has not been permitted without protest.

No General Agreement.

(4) "Submission without protest to British violations of the rules regarding absolute and conditional contraband as laid down in The Hague conventions, the declaration of London and international law"—There is no general agreement between nations as to articles to be regarded as contraband, the rights of neutrals and belligerents being opposed and no tribunal existing "to which questions of difference may be submitted."

(5) "Acquiescence without protest to the inclusion of copper and other articles in the British lists of absolute contraband"—It is here stated that every seizure of American copper has been followed by a prompt protest and that the inclusion of "unwrought copper" in the list of absolute contraband is under consideration, though the government "necessarily finds some embarrassment in dealing with the subject" because of a declaration by the United States in the past placed "all articles from which ammunition is manufactured on the contraband list, including copper among such materials.

(6) "Submission without protest to interference with American trade to neutral countries in conditional and absolute contrabands"—History shows, says the letter, that in every war the superior naval power has interrupted neutral commerce more or less, but those who complain are referred to the American note of protest of December 26 dispatched to Great Britain.

Note to Britain.

(7) "Submission without protest to interruption of trade in conditional contraband consigned to private persons in Germany and Austria, thereby supporting the policy of Great Britain to cut off all supplies from Germany and Austria"—again, the letter calls attention to the note of December 26 to the British government contending for "the principle of freedom of trade in articles of conditional contraband not destined to the belligerent forces."

(8) "Submission to British interference with trade in petroleum, rubber, leather, wool, etc."—As petroleum can be used in propelling submarines and rubber is essential for big motors used by armies, the United States government "has not reached the conclusion that they are improperly included in a list of contraband."

(9) "The United States has not interfered with the sale to Great Britain and its allies of arms, ammunition, horses, uniforms, and other munitions of war, although such sale prolongs the conflict"—No obligation, it is contended, exists either in international law or in the domestic law of the United States to prohibit private trade in these articles. In the past the present belligerents when neutrals maintained no such prohibition. In fact, it is only necessary to point to the enormous quantities of arms and ammunition furnished by manufacturers in Germany to the belligerents in the Russo-Japanese war and in the recent Balkan wars to establish the general recognition of the propriety of the trade by a neutral nation.

Would Welcome Proof.

(10) "The United States has not suppressed sale of dum-dum bullets to Great Britain"—The correspondence recently published between the State department and the German ambassador is repeated with the statement that although there are no legal grounds on which to prevent such traffic, the president of the United States would welcome proof of the charges and use his influence to prevent sale of these articles.

(11) "British warships are permitted to lie off American ports and intercept neutrals"—The letter states that protests were made to Great Britain and Japan and that they withdrew their warships from the vicinity of New York and Honolulu, respectively.

(12) "Great Britain and its allies are allowed without protest to disregard American citizenship and passports"—Germany and Great Britain has disregarded American citizenship papers. "In a few instances and the same is true of all belligerents * * * * * in each case of apparent alleged arrest, the United States has entered vigorous protests with requests for release.

Change of Policy.

(13) "Change of policy in regard to loans to belligerents"—It is asserted that the American government's policy affects all governments alike. The dangers of loans through popular subscription arousing partisanship through monetary interest in the success of the belligerents is pointed out in contrast to purely credit transactions for the purchase of war supplies, the money for which does not leave the United States and could not, as in the case of loan, affect the finances of this country.

(14) "Submission to arrest of native born Americans on neutral vessels and in British ports and their imprisonment"—The general charge, the letter asserts, has been unsupported by evidence, but wherever irregularities have occurred, prompt demand for release has been made.

(15.) "Indifference to confinement of non-combatants in detention camps in England and France"—All the belligerents have made complaint, but investigation has proved that "conditions are as good as possible." The United States has consented at the special request of the German government to send Mr. Jackson, former American minister at Bucharest, and now attached to the American embassy at Berlin, to make a special investigation of detention camps in England.

No Evidence Furnished.

(16) "Failure to prevent trans-shipment of British troops and war materials across the territory of the United States"—No proof of this evil ever has been furnished, and a request of the Canadian government to send war material through Alaska was promptly denied.

(17) "Treatment and final internment of German steamship Geier and the collier Locksun at Honolulu"—The circumstances are reviewed and the action taken is held to be in accordance with the usual international practice.

(18) "Unfairness to Germany in rules to coaling warships in Panama canal zone"—Although the regulations were not proclaimed until November 13, no belligerent warships are known to have called previously at the zone and the action was taken "without the slightest reference to favoritism to the belligerents."

(19) "Failure to protest against the modification of the declaration of London by the British government"—The notification of this government that it could not accept piecemeal adoption of the declaration of London is recalled with the statement also that the modifications by the belligerents in that code of naval warfare "are of no concern to the United States" except as they adversely affect the rights of American citizens as defined by international law. Insofar as these rights have been infringed, the department has made every effort to obtain redress for the losses sustained."

T. R. Wanted Canal Built, Didn't Care A Hang for the Law

CHICAGO, Jan. 24.—Colonel George W. Goethals told members of the University club at a luncheon today in his honor, how the Panama canal came to be built under what he called autocratic rule.

"The original commission was ruling at the time of which I speak," said Colonel Goethals, "and there was friction in its ranks. Mr. Taft, then secretary of war, came down and I explained the situation to him. He said, 'Colonel, I think a man's value as a public servant is determined by the number of kicks he can take without squealing.'

"Not long afterward I went to Washington and had a talk with President Roosevelt. He said to me, 'Colonel, I think I'll abolish that commission and concentrate all authority in you. An executive order will do it.'

"When I mentioned this to Mr. Taft, he said: 'Yes, that's the way it ought to be done, but it isn't in accordance with the law.'

"When I told Mr. Roosevelt what the secretary of war had said, the president said characteristically:

"'I don't care a hang for the law. I want that canal built.'"

Colonel Goethals was presented with a gold medal by the Chicago Geographic society here tonight. It makes his sixth medal in recognition of his work on the Panama canal.

Heavy Snows Cover Most of Southwest

KANSAS CITY, Mo., Jan. 24.—Zero temperatures continued to prevail tonight in western Missouri and Kansas, while Oklahoma and Texas experienced temperatures well below freezing. Snows, in some districts the heaviest in years, covered most of the southwest. Train and wire service, however, was almost normal.

The minimum temperature reported was 20 degrees below zero, at Smith Center, in northwestern Kansas. At Chapman, Kan., 15 degrees below zero was recorded. Continued cold was predicted in that district.

Sleet storms were reported from southwestern Missouri and southeastern Kansas, while eastern Oklahoma experienced the coldest day of the winter. In Tulsa, Okl., several hundred men were cared for in churches tonight.

A Winter Cough Hurts the Lungs. Dr. Bell's Pine-Tar-Honey stops the cough and prevents your cold getting worse. It's guaranteed. Only 25c. All druggists.—Advertisement.

ELGIN HIGH SCHOOL SWAMPED BY PIERCE

PIERCE, Neb., Jan. 24.—(Special.)—The heretofore unbeaten high school basket ball five from Elgin was defeated on the local floor last evening, 71 to 16. There has been considerable rivalry between these two teams in the past, last season Elgin beating Pierce on the Elgin floor by two points. Witten, one of Pierce's forwards, was injured in a collision.

The score rolled up against Elgin, with a single exception, was the highest ever made by the Pierce team. Meadow Grove was beaten in the fall by a score of 39 to 11.

O'Neill High school plays here next Friday night, and fans from all the surrounding towns are planning to witness this battle royal between the Irish and the Dutch.

Why You Should Use Chamberlain's Cough Remedy.

Because it has an established reputation won by its good works.

Because it is most esteemed by those who have used it for many years, as occasion required, and are best acquainted with its good qualities.

Because it loosens and relieves a cold and aids nature in restoring the system to a healthy condition.

Because it does not contain opium or any other narcotic.

Because it is within the reach of all. It only costs a quarter. Obtainable everywhere.—Advertisement.

German Fliers Shell Dunkirk; British Airmen Raid Zeebrugge

LONDON, Jan. 24.—While German airmen on Friday morning were dropping bombs on Dunkirk, one of which damaged the American consulate, two British aviators paid a visit to Zeebrugge and succeeded in damaging a submarine and killing or wounding the crews of the guns mounted on the mole to prevent attack from the sea on that new German base.

The German official report issued tonight said that apart from the breaking of the windows and the smashing of the furniture of the American consulate house, no damage was done by the attack. It makes no report about a number of persons being killed and wounded, and it is therefore not known whether this report covers completely the attack of the German airmen, who according to unofficial dispatches dropped as many as eighty bombs on the French port.

Eludes Foes.

One of the British aviators was Squadron Commander R. B. Davies, who recently made a night flight over Bruges, dropping bombs on the railway station there. Prior to reaching Zeebrugge Commander Davies was surrounded by seven German airmen and although slightly wounded, succeeded in making his flight along the coast and returning safely.

"One of the twelve or thirteen bombs dropped by German aviators on Dunkirk fell Friday just outside the American consulate, broke all the windows and smashed the furniture," says an official report issued by the press bureau this evening.

"Outside of this no particular damage was done.

"French and British naval and military airmen engaged the German aeroplane, one of which was brought down by a British military machine just over the Belgian frontier, and the pilot and observer captured."

Visits to Zeebrugge.

The report describes the dropping of bombs by British airmen at Zeebrugge.

"During the day," it says, "visits were paid to Zeebrugge by Squadron Commander R. B. Davies and Flight Lieutenant R. Pearse, and twenty-seven bombs were dropped on two submarines and guns on the mole. It is believed that one submarine was damaged considerably and that many casualties were caused among the gun crews.

"In reconnoitering before this, Commander Davies was surrounded on one occasion by seven German aeroplanes, but managed to elude them. He was slightly wounded on the way to Zeebrugge, but continued his flight and accomplished his mission and is now progressing satisfactorily."

AK-SAR-BEN PAYS HIS $8,000 DEBT

King Has Money in Bank, as Shown in Financial Report Made to Board of Governors.

SEVEN THOUSAND ENTERTAINED

Ak-Sar-Ben has paid off a loan of $8,000 as a result of its success during 1914, and has money in the bank besides. This comes to light in the financial report just made to the board of governors. Also it has accounts receivable far in excess of its accounts payable. In other words, King Ak is in splendid shape financially.

The initiations for the season cost King Ak $8,375.88. The great annual ball cost him $7,064.24. The carnival cost him $12,133.75, but it yielded $22,121.14. "Not half bad," is what King Ak thinks.

King Ak has been doing things in the last year. He has been a royal entertainer as never before.

He entertained at the Den 7,227 men from all over the world. Samson took it into his head to keep an accurate list of those entertained.

Guests from Many Countries.

Thus the records show that one Irishman right from the old sod, one from Germany, one Hawaiian, one gold prospector from Alaska and one Mexican right from battle-torn Mexico, were rolled and roughed, according to Samson's style. Others were from London, Dublin, Scotland, Manitoba, and from every state in the union. Four thousand two hundred and three were from Nebraska. From Iowa came 210. From Illinois came 252. From Wyoming came 110. From Pennsylvania came fifty-two. From New York came 184. And thus on and on. All of them are talking for Ak-Sar-Ben now. They are all boosting for Ak-Sar-Ben and Omaha.

The complete financial statement for the year follows:

RECEIPTS.

Balance, January 1, 1914	$ 129.86
Membership fees	26,070.00
Parade subscriptions, floats, etc.	15,048.75
Carnival—Gate receipts, concessions, booth space, etc.	22,121.14
General—Sales and advertising—Souvenir book	1,232.95
General—Supplies sold, extra ball tickets, etc.	1,462.13
Total	65,044.83

DISBURSEMENTS.

Initiation	$ 8,375.88
Building	2,040.12
Ball	7,064.24
Carnival	12,133.75
Parades—Electrical	12,651.53
Parades—Daylight	2,356.17
General—Salaries, rent, advertising, supplies, etc.	11,164.48
Loan repaid	8,000.00
Balance in bank, Dec. 31, 1914	259.72
Total	$65,044.83

INDEBTEDNESS, DECEMBER 31, 1914.

Accounts payable		$ 2,984.10
Less accounts receivable	$ 76.85	
Less cash in bank	259.72	336.57
Net Indebtedness, December 31, 1914		2,647.53
Net Indebtedness, December 31, 1913		10,928.84
Indebtedness reduced in year 1914		8,281.31

Dacia to Sail When Weather Permits

GALVESTON, Tex., Jan. 24.—The steamer Dacia, loaded with cotton, will sail for Rotterdam as soon as the wind drops," Captain George McDonald, its commander, said tonight. The Dacia recently passed from German to American registry, and while British authorities promise safe delivery of its cargo, they virtually have promised to take the Dacia before a prize court to test the validity of the transfer.

MEDLAR HEADS COMMITTEE TO ENTERTAIN EDITORS

At a meeting of local newspapermen at the Paxton hotel last evening, I. A. Medlar of the Hotel Reporter, was chosen chairman of the committee, which will have in charge plans for entertainment of members of the Nebraska Press association, who will meet in Omaha in April. H. L. Tostevin was elected secretary.

Discussion of entertainment plans will take place at a meeting of the committee to be held at 12:30 o'clock Saturday at the Commercial club, at which time Mr. Medlar expects to announce the names of members of subcommittees.

BOIES PENROSE ILL IN BED WITH BRONCHITIS

PHILADELPHIA, Jan. 24.—United States Senator Boies Penrose, who had been at Atlantic City for about two weeks trying to get rid of a severe cold, is confined to his home here with bronchitis.

His physician said tonight that while the attack is severe his condition is not serious.

TO CURE A COLD IN ONE DAY Take Laxative Bromo Quinine Tablets. Druggists refund the money if it fails to cure. E. W. Grove's signature is on each box. 25 cents.

DR. CONNELL WRITES FROM THE WAR ZONE

Omaha Boy Who Is Administering to the Wounded Sends Word to Parents.

VIEWS HORRORS OF CONTEST

Dr. Karl A. Connell, son of Mr. and Mrs. W. J. Connell of Omaha, who is serving with the American hospital corps in connection with the military operations of the allies in Flanders, wrote from Paris to his mother on Christmas. Since that time no letters have come through from him, although several times he has cabled his safety to his parents. He has been in the front of the fighting during the month of January, and has seen war in its reddest and rawest aspects.

His last letter home is very interesting, because of some predictions he made, and because of the intimate glimpse he gives of life in the war zone. He writes:

Lonesome in Paris.

"PARIS, Christmas Day, 1914.—Dearest Mamma: I am hungry for a sight and hug of mamma on this Christmas day. It is lonesome, not that the world is unkind. In fact, it is too good—Paris—crowds—pleasant people all so unreal for war time, and as a whole untrue to our mission here.

"The French have a big offensive under way—orders to prepare for 30,000 wounded. I think that after it has spent itself, as it must, on the terrible trench to trench fighting, the Germans will take the offensive in a last sweep at Paris, providing all has gone well in the east. It ought to come—the German trial—when the ground freezes about the middle, to the end of January. We will be worked to full capacity, if the movement comes; and with this offensive, will be busy.

"I have had for nearly a month a service—my own—of 100 beds at the American ambulance in Paris. Will hold it until Dr. Crile of Cleveland arrives after January 1, when I will go to the advance Whitney unit. Dr. Blake left me in charge of his service while he went on a tour of the front, so for about a week I had 250 beds. It is a very nice compliment to have him pay me, as he is probably the best surgeon in the world.

"He and Mrs. Clarence Mackay were married a couple of weeks ago. I dined with them shortly thereafter, and have called on them today, leaving a beautiful spray of pink plum blossoms—such is war.

"The Christmas cards I hope reached America. A number of the letters apparently do not, and it is difficult to get a cable by the police and off, so I sent merely a word to Mr. Scott and he will distribute.

No Fighting to See.

"There is no fighting for anyone to see—nothing spectacular since the trenches faced one another two months ago—many bitter short sallies, but only seen from the trenches immediately in the neighborhood. Our hospital at Juilley is in the military zone. We can hear the heavy artillery, but save as one reads a thrill into it, it is not alarming.

"I recently saw a little speck of a Taube (German) appear over the French lines. A few spots of white smoke began to appear beneath and around it, marking the bursting of shells fired from a mile beneath. Soon two of the French aeroplanes circled up after the Taube, and it took a swifter flight off down the French line, with the French machines in pursuit. After being lost to view, it reappeared, having shaken off the pursuers, and hovered again over its original field at a lower level and the target of some rather wild fire. Soon a little silvery vertical streak of smoke appeared beneath, it having dropped a smoke bomb to give the German gunners the range. Then it headed north and in a few minutes was lost from view.

"It all looks so tiny, these little glimpses which one gets. We get only fragments of news. The wounded are the only real index of the bitterness of the mechanical battle—the big guns, the shrapnel and spitting machinery, with a bravery unequalled in history.

"Yet it has got the men's nerve, no doubt on the other side as well. Not a wounded man I have met but hopes he is out of action for the war. I'm sure it would be the same with myself. One feels as if they were not given a chance to fight—just mowed down by an invisible, sudden death. The trench life is awful. In the histories I have taken of the various environments, which have a bearing on the subsequent cause of the wounds, many men have not taken off or changed their clothes for two weeks; one for six weeks. They are indescribably filthy, and if not well specialized to such a state of skin, by a long unwashed French ancestry, I don't think they could live. Many hardships; one man who came in wounded and with frozen feet had been in water up to his waist in a trench for two days.

At a Christmas Dinner.

"Our Christmas party was last night at Fayot's restaurant, possibly a gay place other years. A Christmas eve dinner given by ex-Ambassador Bacon to the various members, doctors and nurses of the Whitney unit. About twenty assembled. The evening had just begun when the gendarmes notified the house to close as usual at 10 p. m. We started—about eight of us—for midnight mass at the Notre Dame, but both it and the Madeleine were closed, holding no service of Christmas joy this year, so we rounded up at a large Christmas tree for the soldiery at one of the railway stations, after which there was nothing to do but go home, a most unusual procedure at such a time in other years of peace, it is said.

"Yesterday afternoon and until 8:30 Christmas evening I was up in the zone north of Juilley. It was the most picturesque scene I have seen over here. The country is rolling, without farm houses, but with quaint little villages every two and one-half miles or so, from which the peasantry emerge to till the soil.

"These little villages were swarming with soldiery, the reserves of the big French attack along the center. As we came through Dammartin, a quaint little village on a hill top about a mile off the railway, it was dusk. The soldiery had been off searching the roadsides for the great balls of beautiful French mistletoe which grows high like a squirrel's nest in every other big tree of that region.

"The somber war pall which is spread over the whole French people was lifted a little on Christmas eve and they were in merry groups in the narrow, winding cobble streets, and swarming in and out of the quaint houses like bees. The jackets were new and the red trousers bright, unusual in the soldiery I have seen. We were challenged a couple of times and showed our papers with photographs, mission, War department stamps, etc., all plastered over. Then the sergeant would salute and we would salute. He would take off his hat and bow and we would do the same. Hand over the heart, he would jabber something too swift for my ear and the surrounding group would smile and we would pass on down the narrow macadam between the lines of poplars and oaks down toward the station.

Same in All Hospitals.

"The class of surgery is the same in all the hospitals. South at Orleans and close up to the line, opening up shrapnel and shell wounds and draining against infection. None of the clean or refined surgery of home, but large room for good judgment in the way each case is handled. I have only had two die on my service. One had a rock blown by a bursting shell up through his orbit into his brain. The other was a shrapnel injury of the spinal cord, a broken back with blood poison. Have had no abdominal wounds, penetrating abdominal viscera—only seen three—they nearly all die on the field; a few chest and head cases, but many mangled limbs and infected shrapnel and shell fractures. There were a few hand grenades a while back, but they seem to have died out of fashion for the moment, at least.

Not Enough Exercise.

"My general health is splendid; not enough exercise, but that will be remedied within a week.

"We may have a very stupid time, or be in thick in it at Juilley. It is one of the chances of war. When I return I would like to do so by Germany, Holland and England, if I can get papers permitting an inspection of the sanitary end of the campaign on both sides.

"Will post this letter in the consular bag, so it will not be held up. It may not start until about New Year's and you should receive it about January 15, about the time I figure that hell will break out again on this side. If that happens, you can think of us crowded, a mile off the main line along which the next offensive, if it comes, will sweep against Paris.

"The walls of our hospital are about three feet thick, so a rifle patter won't hurt or even small bursting shells, but against a Black Maria—'Excuse Moi, Bon Nuit.'

"However, I don't think our village would see anything but a rapid cavalry and infantry rear ground action, as it is not strategically a good point for an artillery stand. With a heart full of love and happy wishes for the New Year. Your loving son, "KARL."

Man Hearing First Phoned Word to Talk

SAN FRANCISCO, Jan. 24.—Thomas A. Watson, an associate of Alexander Bell, inventor of telephone, and who heard the first word spoken over a wire, will talk from here to Mayor Mitchell in New York tomorrow at a celebration of the completion of the transcontinental telephone service.

The original experiments were made in Boston in 1870. Watson was on one floor of a building and the inventor on aother. Bell spoke the first words over the wire. He said:

"Mr. Watson, come here; I want you."

Watson has come from New York for the purpose of talking over the long line.

Fontenelle Hotel Doors to Be Opened About February 22

The date of the opening of the $1,000,000 Fontenelle hotel is now so near that even the souvenir menu cards for the occasion are printed, except for the date. The latter will soon be announced, and although probably not quite as early as Washington's birthday, will be shortly after that day.

Although there are many things yet to be done before guests will be putting their names on the Fontenelle register, those things will be done in a hurry. For a whole week a complete little print shop in the hotel has been busy printing blank menu cards and other stock print work for use in the big hostelry.

"We will start laying carpets Monday morning," says President William R. Burbank of the operating company. "Within a week our complete laundry department will be ready to launder all the hotel linen, which has been on hand for some time.

"If the contractor is able to turn the building over on time, we expect to hold our formal opening February 22 or soon after that."

A. M. Cole of Syracuse, who is secretary and treasurer of the Interstate Hotel company, the operating firm, will arrive in Omaha the first of the month, when all the heads of departments are due. More than 300 people will be employed in the hotel.

A "For Sale" Ad will turn second-hand furniture into cash.

Belgian Ship Sails Today.

SEATTLE, Wash., Jan. 24.—The British steamship Washington, carrying Washington's Belgian relief contributions will sail tomorrow for Rotterdam with a cargo loaded here and Tacoma.

Break a Child's Cold by Giving Syrup of Figs

When your child suffers from a cold don't wait; give the little stomach, liver and bowels a gentle, thorough cleansing at once. When cross, peevish, listless, pale, doesn't sleep, eat or act naturally; if breath is bad, stomach sour, give a teaspoonful of "California Syrup of Figs," and in a few hours all the clogged-up, constipated waste, sour bile and undigested food will gently move out of the bowels, and you have a well, playful child again.

If your child coughs, snuffles and has caught cold or is feverish or has a sore throat give a good dose of "California Syrup of Figs," to evacuate the bowels no difference what other treatment is given.

Sick children needn't be coaxed to take this harmless "fruit laxative." Millions of mothers keep it handy because they know its action on the stomach, liver and bowels is prompt and sure. They also know a little given today saves a sick child tomorrow.

Ask your druggist for a 50-cent bottle of "California Syrup of Figs," which contains directions for babies, children of all ages and for grown-ups plainly on the bottle. Beware of counterfeits sold here. Get the genuine, made by "California Fig Syrup Company."—Advertisement.

Our Coals Our Prices

Petroleum Coke $9.50
Excello Lump $8.00
The Near Anthracite.
Olympic Lump $6.50
Our Sparkling Soft Coal.
Coal Hill Lump $6.00
A Good Illinois.
Coal Hill Nut $5.50
A Good Illinois.
Comet Lump $5.00
Our Economical Coal
Comet Nut $4.50

Coal Hill Coal Co.
211 SOUTH 19TH ST.
Telephone Douglas 978.

Make Teething Easy for Baby
USE
Mrs. Winslow's Soothing Syrup
A SPLENDID REGULATOR
PURELY VEGETABLE—NOT NARCOTIC

Advertising Is the Life of Trade
Talk through The Bee to your customers, your competitor's customers, your possible customers.

AMUSEMENTS.

IF ITS AT THE GAYETY ITS GOOD
Devoted to Strictly Clean, Classy MUSICAL BURLESQUE
TWICE DAILY ALL WEEK Mat. Today
IT'S A RUNAWAY!
Never Before such a Speedy, Funny, Clean and Entertaining a Show at This Theater.
Jacobs & Jermon's GOLDEN CROOK
That Brilliant, Scintillating, Eye-Dazzling Spectacle.
"In Suitcase Again, Thanks."
BILLY ARLING N
(After Two Seasons in English Music Halls)
THE GREATEST TRAMP CHARACTER IN THE KNOWN WORLD.
Grand European Ballet
From the Palladium, London.
Eccentric Frank Dobson, Crazy Nutty Babe LaTour, (Mrs. Tangley Oil-Dried.); Pretty Elenoir Chabran.
Beauty Chorus of Crockettes.
DEAR READER:
If Omaha's Chief "Tec Steve Maloney should say to me: "H. L., the Golden Crooks need watching," I'd reply: "Right-o, Stevus, I hope 16,000 people will watch 'em this week." And I believe they will; it's going to be difficult to stay away—the show is that good. H. L. JOHNSON, Mgr. Gayety.
Evenings, Sunday & Holiday Mats., 15c, 25c, 50c and 75c
Week Day MATS. 15c and 25c A Few Seats 50c
Chew gum if you like, but no smoking.
LADIES' TICKETS 10c AT ANY WEEK DAY MATINEE
Baby Carriage Checks in the Lobby

Orpheum Phone Doug. 494.
ADVANCED VAUDEVILLE.
Daily Matinee, 2:15—Nights, 8:15.
HYAMS & McINTYRE JOSEPH JEFFERSON
Other Acts: Donlin & McHale, Theodore Bendix, Swor & Mack, Claude Golden, Parillo & Frabito, Orpheum Travel W'kly
Prices: Matinee, gallery, 10c; best seats (except Saturday and Sunday), 50c. Nights, 10, 25, 50, 75c

BOYD — Douglas 1919
Tonight and Week
COUNSEL FOR THE DEFENSE
A story of love and politics. Mats. Wed., Sat., 25c, Nights, 25c and 50c. Tues., Jan. 26, Society Night. Miss Julia Newcomb, Monologist Ret. Acts.
Next Week: MAGGIE PEPPER.

Week of January 24th.
AUDITORIUM
Every Afternoon and Evening.
Parade of 20,000 Omaha School Children.
Six Big Acts of Vaudeville
Three Hours of Entertainment.
Children, 10c. Adults, 25c.

Omega Oil FOR Neuralgia
Rub Omega Oil gently over the aching nerves; then cover with flannel soaked in the Oil. Put a piece of dry flannel over this and bind tightly against the face. This simple treatment has brought peaceful rest to people who have suffered agonies.

TRY Willow Springs BEER
HENRY POLLOCK

Backache?
The pain stops—your soreness and stiffness leaves. You are able to walk upright and vigorously after a few applications of
SLOAN'S LINIMENT
Penetrates right to the sore place and gives instant relief.
James C. Lee, of Washington, D. C., writes: "I had a severe lot from a scald, and suffered with a severe pain in the back for thirty years. I heard of Sloan's Liniment and started to use it. My pain was thawing to say that my back is absolutely well."
At all dealers. Prices 25c., 50c. & $1.00.
Dr. Earl S. Sloan, Inc., Phila., U. S. A. & St. Louis