

Expert Asserts Power Company Has 'Collar Mark'

**Bailey Testifies in Hearing
That Electric Light Firm
Has Maintained 100
Per Cent Efficiency.**

The city council learned something yesterday afternoon about "putting the collar mark on the mule." This was in connection with the hearing of the Nebraska Power company's application for higher rates.

The symbolism used referred to utility plants in general and the local electric light and power plant in particular. When such a plant is in good operating condition and is maintained in a normal standard of efficiency, then it may be said to be in a ready-to-serve condition, like the mule that bears a collar mark as evidence of work.

This was one of the flashes of humor which relieved the serious cross-examination of C. E. Bailey, expert for the company, by W. C. Lambert, corporation counsel.

100 Per Cent Efficiency.

Mr. Bailey told the council that the Nebraska Power company's plant has been maintained at 100 per cent operating efficiency and that its average physical condition would be about 90 per cent of new. He insisted that the company should be allowed funds to maintain the plant at this theoretical condition of 90 per cent.

Mayor Smith questioned the expert closely on the matter of depreciation allowance, inquiring whether the experience of the last 15 years, as enjoyed by the company, would be a fair basis for determining the depreciation per cent for the next 10 or 15 years. Mr. Bailey said it would not necessarily follow.

Yesterday afternoon's session started off with an inquiry by the corporation counsel as to the fairness of accepting the Bailey method of determining the "reproduction cost new" of the plant on the basis of prices current during June, 1920. Mr. Lambert's point was that a rate base determined according to prices in 1914 would have yielded less than the 1920 determination, to which Mr. Bailey agreed, and he also insisted that in his opinion prices of materials and labor will not return to the 1914 level.

Claims Fair Valuation.

"I have endeavored to place a fair valuation on the property," said Mr. Bailey.

"You have not given us an esti-

mate of the reproduction of this property in condition it is now, with allowances for age and wear," said the corporation counsel.

"I have made an estimate of what it would cost to reproduce the Nebraska Power company's property, new," was the reply.

"It is all speculation. The plant which you have reproduced on paper is not the plant of this company as it is today," Mr. Lambert continued.

"It is an estimate, assuming that the plant is new," replied the expert.

Then followed an interesting discussion on the subject of depreciation and renewals. Mr. Lambert asked Mr. Bailey why no allowance was made for depreciation in determining the total of the "reproduction cost new," adding that the supreme court of the United States has held that such allowances should be made in arriving at a rate base.

Upholds Method of Estimate.

"It would not be sound nor would it be logical," was Mr. Bailey's response.

"Then you would reverse the supreme court of the United States, would you?" the mayor inquired.

Mr. Bailey said he would take exceptions to the findings of the supreme court of the United States in this matter and explained his premise by stating that the cost of renewals should be met as they occur in a plant and that such items of expense should be treated as operating expenses just as much as coal. He further explained that depreciation should have nothing to do with capital account, although he admitted that some lawyers and engineers held a different view.

"It amounts to confiscation to deduct depreciations when arriving at a valuation for a rate base," said Mr. Bailey.

Mayor Questions Bailey.

"When there is a machine which may be 12 years old and still in operation, it should be considered at 100 per cent valuation in the rate base, according to your method. Is that your position?" the mayor asked Mr. Bailey, who replied affirmatively.

"You make your position clear," replied the mayor.

"Why did you refer to confiscation?" asked Mr. Lambert.

"Because," explained the expert, "the public should provide for renewals when they mature and should maintain the plant to approximately 100 per cent condition."

"Suppose," continued the mayor, "there was a plant built in 1906 in a town known as A and another plant identical to the same, built in 1920 in a town known as B. Would you place the same valuation on both, notwithstanding that one had been in operation for 15 years and the other, perhaps, for a few weeks?"

"I would for rate-making purposes," Mr. Bailey replied.

The hearing will be resumed to-

Ogallala Man Named Head of Jewelers' Body

Elgin Watch Company Representative Describes Mechanism of Timepiece; Meeting Closes With Banquet.

Fenton Fleming of Lincoln was elected president of the Nebraska Retail Jewelers' association at the close of the annual convention at the Hotel Fontenelle yesterday afternoon. R. A. Goodall of Ogallala was elected vice president and Ed E. Fenske of Pierce, secretary-treasurer.

The following were appointed on the executive committee for the following year: Frank A. Hannis, York; Grover Spangler, Fremont; and E. O. Furen, Omaha.

Gustav E. Lundgren of the Elgin National Watch company, Chicago, gave a detailed description of the mechanism of the Elgin watch. He emphasized the importance for the retailer to explain to the purchaser the mechanism of a watch in order to make a sale.

"You don't find a mechanism in the world that can be compared to that of a watch, if properly taken care of," declared Lundgren.

A moving picture trip through the plant of the Westclox company, the home of "Big Ben," was presented.

Tinley Combs of Omaha spoke of the work of the National Publicity association and encouraged every one to become a member.

The next annual convention will be held in Lincoln.

The convention closed with a banquet and dance at the Hotel Fontenelle.

Man Found Dying in Street Believed Alcoholic Victim

Believed to be suffering the effects of poison whisky, an unidentified man was found in a drunken stupor at Twelfth and Douglas streets at 2:30 p. m. yesterday, and after 30 minutes of futile efforts to revive him made by police surgeons was removed to the county hospital in a dying condition.

He muttered something about just coming to Omaha from Chicago, but could answer no questions logically. The man appeared to be about 35 years old and was poorly clad. All the fingers on his right hand had been amputated at one of the three joints.

Police surgeons say he cannot recover from the effects of the alcoholic poisoning and will die.

Brief City News

Rabbi to Speak—Rabbi Cohn will speak on the subject, "The Flaming of God," at Temple Israel tonight at 8.

Tobbing Babies—A burglar, who broke into the home of O. E. Wilson, 1315 North Eighteenth street, Wednesday night, stole a baby's bank containing \$4 in pennies.

With the Midnight Crew—Alva Quinlan says in a petition for divorce filed yesterday that her husband, Daniel, gambles and stays out nights and has deserted her.

Faithful Flocking—So great is the demand for 1921 Ak-Sar-Ben memberships that Secretary Charles Gardner says he must find an adding machine to keep count of 'em.

Says Husband is Brutal—Wendy Wendt, 1005 S. 16th, mopey, choked and beat her, the wife, Chuck Wendt, alleges in an answer filed yesterday to his petition for divorce.

Stage Marriage—Rev. Charles W. Savidge will officiate tomorrow night at 7 in the Moon theater at the wedding of Frederick Galloway, 21, San Francisco, and Dorothy King, 20, New York.

New Organization—Leon, State Wolf & Co., is the name of a new firm which has succeeded Leon Bros. company on an enlarged scale in the wholesale haberdashery business at 1005 Farnam street.

Go to Washington—D. P. Hogan, president of the Omaha Federal Land bank, left for Washington last night for a conference with presidents of 12 federal land banks in the country at the request of the federal farm loan board.

Death of Pioneer—Mrs. Martin Anne Risdon, 68, a resident of Omaha for 40 years, died Wednesday night of a stroke of apoplexy at the home of Robert Drueedow, 1141 Georgia avenue. Burial will be in Nebraska City.

Too Young—Annulment of the marriage of Vernetta Taylor, 16, and Floyd H. Taylor, 19, was asked in a suit filed in district court yesterday by the girl's father, William J. Harts. The wedding took place in Papillion, December 4, 1920.

Hearing for Bart—United States Commissioner Boehler will give a preliminary hearing to "Bart Williams," alias "Red the Rough," prior to Bart's extradition to Canada, where he is wanted for alleged stealing of liquor and passing of worthless checks.

Pastor Declares Himself—Rev. Frank G. Smith, pastor of First Central Congregational church, declared yesterday he will "think for himself" in the coming campaign and exert both his citizenship and his influence according to his own conception of the problems.

Disregards Rule—One "fitchel" and one "plum" are listed among property of Golden Rule lodge, No. 18, F. & A. M. I. & A. A. Y. Masons (colored) repudiated yesterday by order of municipal court at the instance of Worshipful Master Edward Henry against Charles H. Bradford.

Lundgren Fined—Found guilty of having "hard" liquor in his soft-

drink parlor, 2291 Cuming street, Victor Lundgren, city detective, was fined \$100 in central police court yesterday by Judge Foster. Peter Hagerman, also a former detective, is a partner of Lundgren in the drink parlor.

Dangers of Cancer—A mass meeting to educate the people regarding the dangers of cancer will be held in the Auditorium the evening of March 3. The committee in charge of the meeting is headed by Drs. J. E. Lord, J. M. Banister and J. E. Summers. Noted speakers of national fame will be on the program.

To Present Charges—Police Commissioner Ringer probably will present to the city council today formal charges against City Detectives Oliver Farrand and Guy Knudsen, alleging that they accepted money from Michael Burns, 2509 Adams street, to protect him from arrest for alleged manufacture of intoxicants.

Jack Wants His Ship—Jack Knight, hero of the first Omaha-Chicago night mail flight, will fly his "ship," No. 188, back to Omaha today. Pilot D. C. Smith brought the regular mail from Chicago in No. 188 Wednesday and it was piloted back to Chicago yesterday to be ready for Knight's westward flight today.

On Trail of Millions—John O. Yeiser, attorney for Louise Osborne Person and Grace Osborne in district court here yesterday filed the fourth amended petition in the suit of the two women against Armour & Co. and 50 other great corporations and millionaires for alleged theft of a pork-and-bean-biscuit patent from them.

Trade Tour Completed—A trade tour extending as far as Portland, Spokane and Seattle was completed yesterday by 10 M. E. Smith & Co. salesmen. The tour took six weeks and the salesmen carried 24 trunks of samples from which they displayed goods to a multitude of merchants who came into the various cities where stops were made.

Community Programs—Community programs will be given tonight at Lincoln, Central Park and Monmouth Park schools. At Lincoln school there will be fancy

dancing, monologues and a sketch, "Flags of All Nations," by pupils of Monmouth Park school. Fancy dancing, singing, monologues and music will feature the program at Central Park school. At Monmouth Park school there will be community singing, recitations and fancy dancing.

Katleman and Neal To Be Denied Pardons By New State Board

Morris Katleman and "Red" Neal, convicted and sentenced in district court here nearly a year ago for aiding and abetting automobile thefts, will be denied a pardon by the new state board of pardons and paroles, it was learned yesterday.

Blanket protests from Omaha district judges and from the Omaha Automobile club against pardon of any persons serving sentences for automobile stealing crimes had much to do with the denial of these pardons. Governor McKelvie did not heed appeals by a number of Omaha business men, asking him to use his influence with the pardon board on behalf of Neal and Katleman.

Efforts for their paroles are to be renewed by their friends. They are under sentence of one to seven years each.

McCook Man Killed During Wolf Hunt at Stockville

McCook, Neb., Feb. 24.—(Special Telegram.)—Ben R. Mann was shot and killed by John L. Fox at noon today while both were at a wolf hunt near Stockville. Fox was arrested immediately and sent to jail at McCook till the hearing next week. Ben R. Mann was born and raised near Kearney. His father now lives in Denver.

BURGESS-NASH COMPANY.

"EVERYBODY'S STORE"



Spring Hats

*in our Downstairs Store
are unusually becoming*

Most likely the first thing which attracts your attention in the new spring millinery is the wonderful color tones used this season. The shapes are so varied and the trimmings of flowers, fruit, foliage and berries, shown in delightful color combinations, make the hats so attractive that one can't help finding them very becoming and easy to wear.

Sale of Women and Misses'

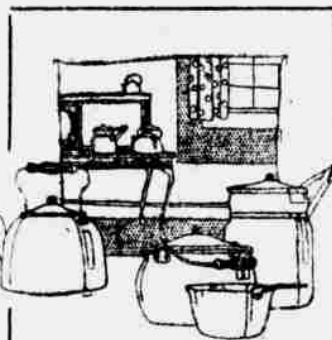
Oxfords

\$3.95 a pair

In the Downstairs Store

Just at the beginning of the season, when a saving means so much, we offer you, choice of our entire stock of women's Louis heel oxfords in patent and kid leathers, in mostly all sizes and widths, at **\$3.95 pair**. On sale Friday.

Downstairs Store



*For Quality and Service in Cooking
Utensils, Buy*

Aluminum-ware

When the housewife of today invests in kitchen furnishings and cooking utensils, she naturally wants the kind and quality which will give the most lasting service, also look the best while in use. There is nothing which quite comes up to the first quality pure aluminum. Our assortment is very complete and the prices moderate.

Curtain Scrim

19c a Yard

Curtain scrim, 36 inches wide, a fine quality with handsome colored borders and neat colored figures in center. Very special at 19c yard.

Downstairs Store

Tussah Silk

at 39c yard

One large lot of tussah silk in light colors, stripes and plain. Special for Friday at 39c yard.

Downstairs Store

Gloves—Mittens

75c a pair

Horsehide gloves and mittens, limited quantities at 75c pair.

Downstairs Store

Floral Cut Glassware

At \$1.00

Pretty fluted pattern glassware with combination floral and leaf cutting. Included are: Vases, Sugar and creamer sets, Food and jelly dishes, High-footed bon bons, Fruit bowls, Pickle dishes, Footed flower holders.

Downstairs Store

Linens and Domestic

Table Cloths, \$3.95 Each

Hemstitched damask table cloths; a heavyweight quality that will give good service, in size 70x70 inches, **\$3.95 each.**

Bed Spreads, \$4.95 Each

Bed Spreads for full size beds; these come in colors of rose and lavender and are unusual value for **\$4.95 each.**

Underwear Batiste, 29c Yard

Underwear batiste, a fine quality in white with blue figure or blue with blue figure, much underpriced at 29c yard.

Crash Toweling, 22c Yard

Linen weft crash toweling; a very absorbing quality that will give good service—22c yard.

Bleached Muslin, 19c Yard

Bleached muslin, a fine round thread quality in the 36-inch width, no dressing or filling—19c yard.

Damask Napkins, 39c Each

Hemstitched damask napkins, size 18x18 inches, very fine quality in neat designs—39c each.

Downstairs Store

Mens Overall's

That Wear Well at \$1.49

Ideal overalls, heavy weight indigo blue denim, made with high back or detachable suspenders, double stitched, combination watch pocket, sizes 34 to 48.

Koveralls for Boys and Girls

\$1.00 Suit

Levi Strauss koveralls, ages 1 to 7, blue denim, red trimming, high neck and long sleeves.

Downstairs Store

Shall America Select Its Immigrants?

Instead of shutting our gates against all aliens for a year, as the House proposed, the Senate Committee on Immigration would accelerate the influx from Northwestern Europe while diminishing the flood of other Europeans. This principle of selective immigration is embodied in the Dillingham Bill, a so-called emergency measure which would temporarily limit the admission of aliens of any nationality to five per cent of the number of foreign-born persons of that nationality resident in the United States in 1910. The Danish DANSKE PIONEER, of Omaha, says: "From a national economical standpoint Dillingham argues his bill soundly and correctly, maintaining, based on statistics, that the restrictions will allow larger immigration than before from Northwestern Europe. . . . We can see no objection to its becoming law." The Czechoslovak DENNI HLASATEL does not believe in restrictive legislation on immigration, as "conditions are going to take care of themselves." The JEWISH DAILY FORWARD, of Chicago, says that "the Senate bill will hit Jewish immigration no less than would the Johnson bill, had the bill become a law. The real meaning of this bill, then, is that from all these countries (the New Russia) only 86,000 Jews and Gentiles will be allowed to land in the United States during the next year. Jewish immigration will, therefore, be restricted to almost nothing."

The leading article in THE LITERARY DIGEST this week, February 26th, comprises a sweeping survey of the immigration subject in the United States, presenting the views of leading English and foreign-language papers on the measures now under consideration. The article is accompanied by a chart showing the rise and fall of immigration and the numbers of the principal racial groups now in the United States.

Other enlightening news-features in this number of THE DIGEST are:—

The Railroad Pay Problem

**What the Railroads Ask For and Why Their Requests Are Opposed
By Organized Labor**

The Coming Tariff Battle
The Typhus Pestilence at Our Gate
Women as Bosses
The Great Earthquake in China
Epidemics of Hiccups
Sawdust as a Cattle Food
Science in Russia Today
A Stone-Age Headache Cure
Exchanging Educational Facilities
with Mexico
The Schools We Ought to Have
A Russian Author Attacks H. G. Wells
Topics of the Day

A Courageous Swiss Poet Rewarded
"Poisoning" the Chinese
The Y. W. C. A. in Japan
City Control of Dance Halls
The Reorganization of Congress
Henry Ford Wants Cowless Milk
and Crowdless Cities
"Mr. Gloom" Dead and Buried
in Florida
A Movie of the Movie Fan at the Movies
The Only Three Buck Privates on
a Governor's Staff
Best of the Current Poetry

Many Instructive and Entertaining Illustrations Including Humorous Cartoons

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'Tis a
Mark of
Distinction to
Be a Reader of
The Literary
Digest

The Literary Digest

FUNK & WAGNALLS COMPANY (Publishers of the Famous NEW Standard Dictionary), NEW YORK