The Oregon Statesman

"No Favor Sways Us; No Fear Shall Awe" From First Statesman, March 28, 1851

THE STATESMAN PUBLISHING CO. CHARLES A. SPRAGUE, Editor and Publisher

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The Nazi Radio Line

The RAF did a neat job Saturday morning when its fliers timed their arrival over Berlin at the exact moment when Reichmarshal Goering, second to the "all-highest," was due to address the German people by radio on the 10th anniversary of Hitler's assumption of power in Germany. Too bad they didn't drop a bomb down Goering's throat; but the noise of bomb explosions was heard all over Germany, even to London. Goering's one-hour stutter was more revealing than words that his promise that Berlin would never be bombed was just another political promise.

It's too bad we do not get to listen in on more of the radio propaganda. Some people here do pick up the Jap shortwave which is addressed, in English, to this country. The Japs are by no means as skillful in propaganda as the nazis whose victories have been due half to their tactics in mass psychology and half to blitzkrieg. Just now the German propaganda bureau is in bad shape. Its signals have been mixed so many times that its results must be woefully disappointing.

Take the Casablanca conference, Propaganda Minister Goebbels and his stooges completely missed that one. When Churchill slipped out of the news for some days they had a hunch something was cooking, and jumped to the conclusion that he had gone to Washington. Their radio beamed to the Slovaks that "Churchill has once again gone to Washington to seek help." The "Paul Revere" who talks to the United States told us about "poor Mr. Churchill's journey for the fourth time in 18 months, this time to the very shores of the Potomac." And the nazi propagandists speculated widely on what Churchill and Roosevelt were framing up. When the Casablanca story came out, the nazis of course had to adopt another line. But their listeners over the occupied countries are hardly as agile as the speakers in making the mental shift.

We in this country have been critical of the overdone "build-up" for the Casablanca meeting. However the material may have been designed most of all for radio attack on enemy and occupied countries. The exposure of Berlin's phony line and the playing up of the drama of the heads of two great countries meeting in a distant continent now very much in the news, and the announcement of plans for big-scale offensives undoubtedly had profound effect on all the people in Europe.

Getting back to nazi radio, its propagandists have had to eat their words about Rommel. *Last June the line was: "Rommel is at the gates of Alexandria;" "He will take Alexandria at once;" then on July 23rd "It was part of Rommel's plan to halt temporarily at Alamein." When Rommel attempted his break-through in September radio Berlin "dared the British to pretend that this was merely patrol activity." When this failed it was described as a "testing operation." After Montgomery's Eighth army cracked the Alamein line nazi radio said Rommel was "disengaging himself;" and on January 22nd "Rommel continues to carry out the strategic moves decided by him," which meant of course "disengaging" himself for 1500 miles or so. Next the line was "Rommel has led his troops towards Tunisia." Led them indeed, with RAF and American planes overhead pasting his truck columns and Eighth army mortars and howitzers and tanks cracking up his lines when he paused to catch his breath.

Radio Berlin has been "off the beam" so much lately that even the dumb followers of Hitler know that der Fuehrer's intuition is plenty sick. Now the news of the loss of the army at Stalingrad will tax the ingenuity of Goebbels himself to explain a way.

Defeat for FDR

The president suffered a disastrous political defeat when he was forced to withdraw the nomination of Edward Flynn as minister to Australia. Flynn requested it, but not until defection of democratic senators ruined his chances for confirmation.

The virtual rejection is more than a defeat for Roosevelt, it reveals a split within the democratic ranks which may well prove fatal. Here was the man who had served as chairman of the democratic national committee through the 1940 and 1942 campaigns, yet he is defeated because his own party failed to stand behind him. True, he was a New York political boss, but he was more decent than the usual Tammany bosses. True, he had no special qualifications for the job, though a man of excellent education, but he was no worse off in ability than others who have been named to diplomatic positions. True, he was being sent to a most important war-time post in Australia, but ignorant of Australia as he is, he might have done a better job than career diplomatist Robert Murphy has in North Africa.

Get behind the political scenery and the rejection is pretty much due to the revolt against Roosevelt within his own party. Those taking a stand against Flynn were Gillette of Iowa, Van Nuys of Indiana, who were once on the administration purgee list. Then there was Sen. McKellar of Tennessee, who got his instructions from Boss Crump of Memphis. Compared with Crump Flynn can wear lilies in his hand. Flynn was a poor selection,-and it gave the party rebels a convenient paddle to use to spank the president with.

Modern Woman

Our society page Sunday announced that the AAUW radio group would hear Dr. O. R. Chambers of the state college speak on "Why is the modern woman and what are her natural and compelling responsibilities?" Only a psychology professor would tackle that question. You would think these university women would know the answers already; but perhaps they want a college prof. to "hold the mirror up to nature."

Labor leadership, playing politics, seems likely to create a situation that no one here may be able to stop.

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woman. Just at present, like the Indian squaw, she is doing the work while the men folks are off fighting.

Anyhow we wish Dr. Chambers luck. We once joined him in a forum at an OSC homemakers' clinic, and our guess is he will be able to take care of himself without having rolling pins thrown at him-yes, the "modern" women, AAUW included, know how to use them,

Radio Jap claims the sinking of two American battleships and three cruisers. Probably just another Midway victory for the Japs.

Get braced for another questionnaire: fuel oil goes on the ration block this month.

News Behind The News

By PAUL MALLON

(Distribution by King Features Syndicate, inc. Repre-

WASHINGTON, Feb. 1-If you did not see it, you would not believe the unions are getting ready to campaign for another wage increase beyond the 15 per cent Mr. Roosevelt granted these privileged They indicated openly, however, that they want

"Little Steel" formula) which the president erected against Congressmen are convinced the reason for the campaign is

that labor is out to off-set the income taxes now reaching down into its class of workers for the first time in history. The increase might just pay their new income taxes. I rather believe labor poli-

to upset the loosely assembled

economic apple-cart (chiefly the

tics is furnishing the impetus Paul Mallon behind the move. Congress is getting ready to diminish some few of the extreme special privileges granted labor unions beyond other citizens or groups by this labor government. The house judiciary committee has just reported a bill to remove the exemption of unions from the federal anti-racketeering laws. No effort has yet been made to make the unions pay taxes, or submit their finances to inspection, but congress might remove their exemption from the anti-trust laws which now apply even to the American Medical association.

The labor leaders may be starting this wage drive in order to conduct a fight to their own rather than to meet defensively the congressional drive to remove one or two of their special extra legal privileges.

But deeper than this, there is specific labor politics inspiring the wage insurrection at this peculiar moment of national war peril:

The CIO outcast, John Lewis, made it very clear, at the recent anthracite hearings before the war labor board, that he would demand the terrific increase of \$2 a day for his restive hard coal boys when the new contract comes up this next month -Mr. Roosevelt's "Little Steel" formula to the contrary, notwithstanding.

The Roosevelt formula would allow the anthracite miners only a 5 per cent increase, and the bituminous miners none at all.

Only a few days after Lewis decided to assault the "Little Steel" formula, CIO's Phil Murray announced he would call an executive committee meeting here early this month to formulate similar demands for his crowd.

As the anthracite outlaw strike showed, the workers seem to have a little different attitude toward this government than their leaders.

The leaders have been getting practically everything they wanted, quietly, piece by piece, from the war labor board. Maintenance of membership contracts have been handed out right and left, established practically closed shops, which suited the union bosses perfectly, but did nothing for the

They see only that they must face a cost of living which has increased 22.1 per cent since the war began (department of labor figures issued January 29) with a 15 per cent wage increase. They figure that they are about 7 per cent behind, (hardly enough to raise a fuss about in times of national sacrifices, but they are doing it.)

Murray was not going to let Lewis get away with the political intra-union popularity of assuming such leadership, without getting in on the play himself.

Bill Green's AFL has kept relatively quiet and he might be smart enough to know that the temporary advantage of another 7 per cent increase is nothing compared to the damage the worker will suffer if Mr. Roosevelt's economic apple-cart is upset and inflation grips this country. Union wages can never go up fast enough to meet that pinch.

Green may have the sense and ability to show his boys that their kind of hypersensitive selfishness will dig the grave of labor in times like these. But beneath him in the AFL are smouldering the same fires which sent John Lewis out in front, and caused Murray to follow him.

Furthermore, Mr. Lewis is likely to get some anthracite increase. He can show that WLB has not kept very religiously to its own formula. Only the other day, the board granted another

\$1 a day increase to metal miners, making their jump somewhere near 50 per cent. This was done at the recommendation of Manpower McNutt, who could find no other means of keeping men at work in that unpleasant, but vitally necessary occupa-

As WLB well knows, men cannot be frozen into the similarly hard job of coal mining. Furthermore, the operators want a two-year contract out of Lewis, and may be willing to let the public pay for it. They like long contracts with Lewis because he keeps them, whereas the radical CIO auto workers and some other unions have a reputation for walking out from contracts and seeking increases whenever they feel like it.

One current such case is that of the New York Dress Makers union, an affiliate of the International Ladies Garment Workers. Last week they jumped a contract extending to 1944, and, in a strike, demanded a wage increase.

Clothing prices are fixed, but will be lifted, no doubt, if the garment workers get their increase, after the manner in which Lewis recently forced an increase in the price of anthracite coal in return for allowing the miners to work a six-day

STRATEGY TALKS 1940 WAROF NERVES SPECIALISTS GRAND STRATEGY TALKS



Who Has the Jitters Now?

Radio Programs

KSLM-TUESDAY-1390 Kc. 7:00—News, 7:05—Rise 'n' Shine, 7:30—News. 7:45—Your Gospel Program. 8:00—Bert Hirsch Novelty Band. 8:30—News Brevities, 8:35—Singing Strings, 9:00—Pastor's Call 9:15—Dickson's Melody Mustangs. 9:30—Popular Music.

9:30—Popular Music, 9:45—Uncle Sam. 10:30—World in Review. 10:35—Jimmy Cash with Sleepy Heads, 10:15—Young Widder Brown, 10:30—Anita Boyer and Tomboyers, 11:30—KSLM Presents.
11:30—Willamette U Chapel.
12:00—Organalities.
12:15—News.
12:30—Hillbbilly Serenade.
12:35—Willamette Valley Opoinions. 1:00-Lum 'n' Abner.

:15—Johnny Long's Orch. 2:00—Isle of Paradise 2:15—Announcer's Choice. 2:30—Langworth Hillbillies. 2:45—Broadway Band Wagon. 3:00—KSLM Concert Hour, i:15—News. i:30—Teatime Tunes. 5:00—American Folk Singers.

30-Golden Melodies, :20—Evening Serenade. :45—Popular Music. 7:00—News. 7:05—Shep Field's Orchestra. 7:15—Legislative Roundup. 7:30—Willamette Valley Opinions.

7:50—Deep River Boys. 8:00-War Fronts in Review. 8:10—Sincerely Yours. 8:30—Le Ahn Sisters & Skitch Hen-8:45-Al Kavelin's Orch. 9:00—News. 9:15—Don Allen and His Orch,

10:00—Let's Dance. 10:30—News. KOIN-CBS-TUESDAY-970 Kc. 6:00—Northwest Farm Reporter. 6:15—Breakfast Bulletin. :15-Wake Up News. 30—Dick Joy, News. 45—Nelson Pringle, News,

8:15—Valiant Lady. 8:30—Stories America Loves. 8:45—Aunt Jenny, 9:00—Kate Smith Speaks. 9:15—Big Sister. 9:38—Romance of Helen Trent. 0:00-Life Can Be Beautiful. 10:45—The Goldbergs, 11:00—Young Dr. Malone, 11:15—Joyce Jordan. 11:30—We Love and Learn.

11:45—News. 12:00—Columbia Ensemble. 12:15—Bob Anderson, News. 12:30—William Winter, News. 12:45—Bachelor's Children. 1:00—Gaien Drake. 1:15—Your Tuesday Date. -American Sch ol of the Air. Newspaper of the Air.

Are You a Genius?

:45—Ben Bernie. :00—Old Chisholm Trail, 3:15—Edwin C. Hill, News. 3:15—Edwin C. Hill, News. 3:39—Bobby Tucker's Voices, 3:45—News. 4:00—Milton Charles, Organist. 4:05—Milton Charles, 4:15—Sam Hayes. 4:30—American Melody Hour, 5:00—Wilma Bailey. 5:15—Gaslight Harmonies,

5:30—Harry Flannery. 5:45—News. 5:55—Cecil Brown, 6:30—Suspense, 7:00—Only Yesterday, 7:30—Talks

Frazier Hunt. 8:00—Amos and Andy.
8:15—Harry James Orchestra.
8:20—Lights Out.
9:00—Al Joison.
9:25—News.
9:20—Leon F. Drews, Organist.
9:45—Voices in Song.
10:20—Five Star Final.
10:15—Wartime Women.
10:20—Air-Flo of the Air.
10:30—The World Today.
10:45—Tommy Dorsey Orchestra.
11:00—Manny Strand Orchestra.

11:00—Manny Strand Orchestra, 11:45—Paul Neighbor Orchestra, 12:00 to 6 a. m -Music and News.

KEX-BN-TUESDAY-1190 Me. :00—Moments of Melody. :15—National Farm and Home. 7:90—Freedom on the Land, 7:15—Busic of Vienna. 8:00-Breakfast Club,
8:45-Keep Fit Club with Patty Jean,
9:00-Meet Your Neighbor,
9:15-Woman's World,
9:30-Breakfast at Sardi's,
10:00-Baukhage Talking,
10:15-Andy and Virginia,
10:30-The Great Melody,
11:00-Wartime Periscope,
11:15-Geographical Travelogue. 15 Geographical Travelogue.
16 Coti Glee Club.
18 Reep Fit Club with Patty Jean.
10 News.
15 Livestock Reporter. 9—The Three Rs. 0—News. 0—The Victory Hour. 0—Club Matinee. 1:55—News. 2:30—The Baby Institute, 2:15—Clancy Calling

These schedules are supplied by the respective stations. Any varia-tions noted by listeners are due to changes made by the stations with-out notice to this newspaper. All radio stations may be cut from the air at any time in the interests of national defense.

4:05-Stars From the Blue.

-Singing Strings.

4:45—News. 5:00—Terry and the Pirates. 5:15—The Sea Hound. 5:30—Jack Armstrong. 5:45—Captain Midnignt. 6:00-Hop Harrigan. 6:15—News, 6:25—The Lion's Roar, 6:30—Spotlight Bands, 6:55—Little Known Facts, 7:00—Raymond Gram Swing. :15 Gracie Fields. 7:30—Red Ryder. 8:00—Earl Godwin, News.

8:15—Lum and Abner, 8:30—Information Please, 9:00-Duffy's. 9:30-News. 9:45—Down Memory Lane. 10:15-Mary Bullock, Pianist. 10:30—This Nation at War. 11:30—This Moving World. 11:15—Bal Tabarin Cafe Orch.

11:30-War News Roundup KGW-NBC-TUESDAY-629 Kc. 4:00—Dawn Patrol. 5:45—News. 5:55—Labor News. 6:00—Sunrise Serenade 6:30—News Parade. 5:55—Labor News. News Headlines & Highlights.

7:15—News. 7:45—Sam Hayes. 8:00—Stars of Today. 8:15—James Abbe Covers the News. 8:30—House Divided. David Harum. 9:00—The O'Neills 9:45-Kneass With the News.

10:00—Air Breaks, 10:15—Sketches in Melody, 10:30—Homekeeper's Calendar, 10:45—Dr. Kate. 11:00—Light of the World. 11:15—Lonely Women. 11:30—The Guiding Light. 11:45—Hymns of All Churches.

12:00—Story of Mary Marlin.
12:15—Ma Perkins.
12:30—Pepper Young's Family.
12:45—Right to Happiness.
1:00—Backsetage Wife.
1:15—Stella Dallas.

The Safety Valve Letters from Statesman

ENGLEWOOD FIRE To the editor: Referring to your article in January 27th issue of your paper in regard to the Englewood school fire. If you want the real facts concerning the fire at Englewood school on Monday, January 18th, and how things were managed at the school during the fire, please answer the following questions.

Why was the regular bell rung at 9 o'clock calling the more than 400 children into a burning building? Are there any teachers in the

Englewood school, if so, where were they? Your article does not mention

the teachers. It does, however, mention a dentist being in the building at the time of the fire. What caused this dentist to cough and the tears to flow down his cheeks? Why not ask neighbors and

fire chief how things were managed during fire? Who were the kind people who took children, without wraps, into their homes and

cared for them? How long were children and teachers kept standing outside in the severe cold after the fire department arrived?

Did the fire chief request the Spring on Way? principal to dismiss the children when he noticed that children were suffering from the extreme cold, some without wraps? Since I am interested in the welfare of our children and am a taxpayer, I feel that I have southern Oregon said a local a right to know the answers to resident moved his dawn. the above questions. MRS. D. J. CALLAHAN

1:30—Loreizo Jones. 1:45—Young Widder Brown. 2:00—When a Girl Marries. 2:15—Portia Faces Life. 2:30—Just Plain Bill. 2:45—Frant Page Farrell. 3:00—Read of Life. 3:30—Road of Life, 3:15—Vic and Sade, 3:30—Snow Village, 3:45—Judy and Jane,

-Frank Hemingway. 15—News of the World, 30—The Personality Hour, 15—H. V. Kaltenborn, 30—Horace Heidt Treasure Chest, 00—Battle of the Sexes, 6:30-Fibber McGee and Molly. Fred Waring in Pleasure Time.

5—Fleetwood Lawton, 0—Johnny Presents, 0—Mr. and Mrs. North, 9:30—Quiz of Two Cities, 10:00—News Flashes. 10:15—Labor News. 10:20—Moonlight Sonata. 10:45—Carl Kalash Orches

11:00—Your Home Town News. 11:15—Biltmore Hotel Orch. 11:30—War News Roundup 12:00-2 a. m.—Swing Shift,

KALE-MBS-TUESDAY-1330 Kc. 6:45-Good Morning Club, 7:00—News, 7:15—OW1. :00—Haven of Rest, :30—News. 8:45-Old Songs.

9:15-The Woman's Side of the News. :30—Buyer's Parade. :45—Bill Hay Reads the Bible. 10:00—News. 10:15—Stars of Today. 10:30—This and That. 11:00—Cequic Foster, 11:15—Baron Elhott Orch,

11:30—Concert Gems. 12:25—On the Farb Front, 12:30—News. 12:45—Shady Valley Folks. 1:00—Aviation Day—Capt. Eddie Rickenbacher. 1:45-Tom, Dick and Harry. President's Press Conference. Sheelah Carter.

2:15—Jerry Sears. 2:30—Navy E. Award. 3:00—Prinip Keyne-G 3:00—Pniliip Keyne-Gordon 3:15—Wartime Women, 3:20—Hello Again, 3:45—Remember When, :00-Fulton Lewis, jr. 4:15-Johnson Family, 4:30—News. 4:45—Don Reid Orch. 5:00—Little Show. 5:15—Superman, 5:30—Norman Nesbitt.

5:30—Norman Nesbitt. 5:45—Singing Sam. 6:00—Gabriel Heatter. 6:15-Movie Parade. Murder Clinic, John B. Hughes :15-Art Kassel O 45—TBA. 30—Jack McLean Orchestra. 30—Pass in Review.

-News. -Ernie Heckscher Orchestra -Manhatters, -Treasury Star Parade, 00-Noble Sissel Orchestra 15-Treasury Star Parade. 10:30—News.
10:45—Al Trace Orchestra.
11:90—Gan Garber Orchestra.
11:30—Snub Mosley Orchestra.
11:45—Noble Sissel Orchestra.

KOAC-TUESDAY-550 Ke. 6:00—Music, 10:00—News, 10:15—The Hot 1:00—School of the Air. 1:20—Music of the Masters, 1:00—News. 12:00—News.
12:15—Noon Farm Hour.
12:45—Neighborhood Leader Questionbox.
1:15—Today's War Commentary.
1:20—Variety Time.
1:45—Victory Front.
2:00—AAUW Half Hour. 30—Memory Book of Music 00—News.

00—News.
15—Adventures in Research,
30—The Concert Hall.
00—Neighborhood Call,
15—Echoes of Waikiki.
30—Stories for Boys and Girls,
00—Private Pete Presents,
15—On the Campuses.
30—Evening Vespers.
45—Orientation Lectures, 136—Evening Farm Hour,
136—Evening Farm Hour,
136—Learn to Speak Spanish,
145—Neighborhood News,
160—World in Review,
15—School of Music,
16—Higher Education in Wartime,
16—OSC Cadet Band,
16—News, :45-Treasury Star Parade

11:00—The Hour of Great Music PORTLAND, Feb. 1-(A)-Two signs of spring were observed in Oregon Monday—Shedd, in the Willametie valley, reported large flocks of ducks winging northward and Grants Pass in

Republicans Elect Editor's Note: The Statesman PORTLAND, Feb. 1-(A)- Alan made no independent investiga- Brown, Portland, was elected pretion of Engiewood school fire. sident of the Multnomah chapter
The article referred to was the of the Oregon Republican club
report of the school board meeting.

Honday, succeeding State Sen.
Jack Lynch

'Curiosity Killed a Cat'

By ANNE ROWE Chapter 10 Continued

"From the valley, I presume Forrestall shrugged. "It doesn't look like much of anything, but then, I'm not a geologist. Per-haps Professor Stoddard can tell us-whether or not there's any

sense in keeping it?" The little professor produced a pair of special glasses, adjusted them on his pudgy nose, bent closely over the object of our curiosity—lifted it—put it down again-

"A common fieldstone," he pronounced scornfully. "It may comef rom Central America or from-around the corner. At any rate, it certainly has no intrinsic value. What did Mr. Burton say about it in the er letter he left?"

"I wouldn't know," Forrestall told him coolly. "The letter was sealed and addressed to his son. All I did was put it in the safe.

"In your office, naturally," Professor Stoddard supplemented with an approving nod.

"No. In this room, as directed in the will," Forrestall told him, a little wryly. "Everything was to be left in the house. The safe's an old crate a child could open, but it is absolutely fireproof, and so well hidden it's practically not there at all. So-why not?" Followed idle conjectures about the concealed safe, and presently we were back in the

My nerves had been twitching the longest time over the detay, and Aunt Millie too had given signs of restlessness. No wonder we were making a beeline to the upward night of stairs now. Arm in arm, for mutual support.

We only got to the bottom step. Roberts, wordlessly but firmly, barred our way, and Forrestail called to us:

"Nothing to see up there, ladies. Only servants' quarters and a few stripped guest rooms. That right, Roberts?" Roberts said "Yes sir" for a

third time. But he didn't budge

from his post and there was nothing for us to do but turn back. It was a dead give-away. Forrestall might as well have said "There's something us there I

don't want you to see." Aunt Millie and I exchanged a glance. Then she saaid sweetly: "Too bad. I'd hoped for an attic full of discarded treasures I could wheedle out of you!" and walked downstairs, pulling me with her.

I said nothing. I was too busy thinking-of the tall, narrow windows with the primitive fastenings. How could I open one, unnoticed? The weather, for once, was

my ally. It had started to rain during our explorations and was pouring now, causing a lively debate of how to get home. "It wouldn't be a great way

from the rear wing. Isn't there a door there?" Aunt Millie asked. I darted across the back parlor to a window. Presumably to look

if such a door existed. "Yes, there is. At the very end of the wing. Come on, everybody!" I sang out as if I had made a rare discovery. A minute later we were all

"I opened the catch of that window I was looking through,"

I told her under our commo

"Swell. I hoped you would," she whispered back.

The moment Forrestall and Professor Stoddard had gone, Aunt Millie and I put our heads

If there had been a faint doubt in our minds, there was none left now. Bruce was hiding on the top floor of his houseand with the full knowledge and connivance of his stepfather's

"What does it mean? What's behind all the secrecy? And what's Baldie Stoddard's game?" Aunt Millie thought out loud.

I was too concerned with my own affairs to bother about a stranger, or his motives. "Never mind Stoddard. When do we go back? I must see Bruce. I must get my life straightened out."

The decision was simple: Tonight, after dark. As soon as the light was on in the attic win-The conditions were ideal for

our purpose. Dad had called up in our absence, leaving a message to have dinner at seven sharp. He'd have to rush back to work in less than an hour, and Allan wouldn't come at all. That meant no one to watch us or ask questions about our

movements, the whole evening. And peace of mind, the security of freedom, for ever after! And then, all our beautiful plans went smash. Dad did not go back to the shipyard. An expected long-distance call from

house. It depended an the length of a certain conference whether it would come early or late. And either way it kept him from doing what he'd intended, and got on his nerves. And when something gets on Dad's nerves, he

Washington tied him to the

has to be entertained. Aunt Millie slyly suggested chess with Gala, and Dad jumped at the idea-and to the phone.

But he put the receiver down shortly, with a very long face. "Miss Burton isn't feeling well, it seems. Her maid says she's already gone to bed and can't be disturbed," he told us dejectedly. "Now what'll I do until that confounded call comes through?"

"Play chess with me," Aunt Millie offered resignedly. "I may not be so good as Gala Burton, but I still know how.'

I almost cried, I was so disappointed. Even a whispered "Buck up, Kay. Allan's coming later to report to your father. We can go then," didn't help much.

Later might be-too late. Roberts might have made his rounds and closed the open window

I felt tears sting my eyelids, no matter how I tried to appear cheerful, and at last I fled to my room with a murmured reference to a book, in sheer self-protec-

Of course, I was much too keyed-up and miserable to read, and stood at the window, staring out into the night, listening to the rain on the young leaves and watching the light that wouldn't

do me any good now. scuttling through the downpour. It shone faintly through the Aunt Millie and I under her dimming curtain of fine spray that filled the air. Tauntingmocking me.

Your Federal Income Tax

DEPRECIATION (PART 1) Among the deductions allowed in arriving at net income for federal income tax purposes is depreciation. Depreciation may be sustained in connection with property giving rise to rental income shown in item six of return, Form 1040, or property used in business or profession, the net profit (or loss) from which is shown in item nine. The property must, of course, be owned by the taxpayer.

As relates to federal income taxes, depreciation is an allowance for exhaustion, wear and tear of property used in a trade or business, or of property held for the production of income. The purpose underlying allowances for depreciation is to permit the taxpayer to recover over the useful life of the property the capital sum invested therein. The terms "used in trade or bus-iness" or "held for the production of income" would include property held for such purposes though actually not in use during the taxable year. Deprecia-tion deductions are not allowable on property used for personal purposes, such as one's residence or its furnishings, or automobile or pleasure craft. However, if a taxpayer moves out of his house and rents it, it would become a rental property upon which a depreciation deduction would be allowable; or if a taxpayer used his car in part for business purposes, then a portion of the depreciation on the car, nding upon the relative use for business purposes, would be

A distinction must be made between depreciation and what may be called fluctuation in val-

may lose a considerable amoun of its value. However, only that part of the loss in value which is due to actual exhaustion, wear and tear in business use, during the year, may be deducted as depreciation. A further requirement in de-

termining depreciation is that the property must have a limited and determinable useful life in the trade or business. Land, for instance, upon which a building is erected, is not depreciable, since it has no determinable life, and in setting up depreciation on real estate, a segregation must be made between the cost or other basis for the land, and the cost or other basis for the build-

The length of useful life of a property is often a difficult matter of estimation. The useful life of a building, or a machine, the furniture used in a physician's office, a lawyer's professional library, or a tractor on a farm, depends on particular circumstances, including the character of the property and the character of its use. A well-built brick building may have a useful life of 50 years and a frame house 25 years, a piece of machinery five to ten years, but in particular instances the useful life may

In depreciation deductions, the amount claimed must be supported by the data called for in Schedule J of the return Form 1040. This schedule requires a statement of the kind of pr being depreciated, the date acquired, the cost or other basis used in computing depreciation, the depreciated value at the end of the year, the depreciation allowed or allowable in prior years, and the remaining cost or