

The Oregon Statesman

No Favor Sways Us; No Fear Shall Awe
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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 Reichsmarshal 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.

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.

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.

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.

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."

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.

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.

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?"

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

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
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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 workers.

They indicated openly, however, that they want to upset the h. a loosely assembled economic apple-cart (chiefly the "Little Steel" formula) which the president erected against inflation.

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.

I rather believe labor politics is furnishing the impetus 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 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 outlet, 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.

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 outlay 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.

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.

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.

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 occupation.

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.

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 week of seven hours a day, instead of the 35-hour week they enjoyed during the first year of war.

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

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Who Has the Jitters Now?

Radio Programs

- KSLM—TUESDAY—1330 Kc.
7:30—News.
7:35—Rise 'n' Shine.
7:40—Uncle Sam.
7:45—Your Gospel Program.
8:00—Bert Hirsch Novelty Band.
8:30—News Briefs.
8:35—Singing Stars.
8:50—Pastor's Call.
9:15—Dickson's Melody Mustangs.
9:20—Popular Music.
9:25—Uncle Sam.
9:30—World's Review.
9:35—Jimmy Cash with Sleepy Heads.
9:40—Young Wilder Brown.
9:45—Ann Beyer and Tomboys.
10:00—KSLM Presents.
11:30—Williamette U Chapel.
12:00—Organalities.
12:15—News.
12:30—Williamette Valley Opinions.
1:00—Lum 'n' Abner.
1:15—Johnny Long's Orch.
1:30—Red Ryder.
1:35—Mary Lee Taylor.
1:40—Melody Mart.
1:45—Information Please.
2:15—Announcer's Choice.
2:30—Langwith Hillbillies.
2:45—Broadway Band Wagon.
3:00—KSLM Concert Hour.
4:30—Hurry Owen's Orch.
4:45—Teatime Tunes.
4:50—American Folk Singers.
5:15—Lea Remington.
5:30—Golden Melodies.
6:00—Singing Stars.
6:15—Crispin's Commentary.
6:30—Evening Serenade.
6:45—Crispin's Commentary.
7:00—News.
7:15—Shep Field's Orchestra.
7:30—News Headlines & Highlights.
7:45—Williamette Valley Opinions.
7:50—Deep River Boys.
7:55—Stars of Today.
8:10—Sincerely Yours.
8:30—Lea Sisters & Sketch Henderson.
8:45—Al Kavein's Orch.
8:55—Dr. Karl and His Orch.
9:10—Don Allen and His Orch.
9:20—Guest Night.
9:30—Lia de la Beautifull.
9:45—Ma Perkins.
10:00—Vic and Sade.
10:15—The Goldbergs.
11:30—Young Dr. Malone.
11:45—We Love and Learn.
11:55—News.
12:00—Lia de la Beautifull.
12:15—Bob Anderson, News.
12:30—William Winter, News.
12:45—Bachelor's Club.
1:00—Galen Drake.
1:15—Your Tuesday Date.
1:30—Newspaper of the Air.
2:00—The Golden Girls.
2:30—Ben Bernie.
2:45—Old Chisholm Trail.
2:55—Edwin C. Partridge.
3:30—Bobby Tucker's Voices.
3:45—News.
3:55—Violetta Charles, Organist.
4:15—Sam Hayes.
4:30—The Homemaker's Hour.
4:45—Wally Bailey.
4:55—Gaylight Harmonies.
5:00—Merry Flannery.
5:15—News.
5:30—Cecil Brown.
5:45—Evelyn Allen.
6:00—Suspense.
7:00—Your Yesterday.
7:15—Talks.
7:45—Frazier Hunt.
8:00—Annex and Andy.
8:15—The Homemaker's Hour.
8:30—Lights Out.
9:00—News.
9:25—News.
9:30—Leon F. Drews, Organist.
10:00—The Concert Hall.
10:15—Wartime Women.
10:30—The World Today.
10:45—Tommy Dorsey Orchestra.
11:30—Musi-Cat Club.
11:45—Pat Neighbor Orchestra.
11:55—News.
12:00 to 6:00—Music and News.
KEK—BN—TUESDAY—1190 Kc.
6:15—National Farm and Home.
6:45—Western Agriculture.
7:00—Radio on the Land.
7:15—Music of Vienna.
7:30—Gene DeLo.
8:00—Breakfast Club.
8:45—Keep Fit Club with Patty Jean.
9:00—Meat and Fish.
9:15—Woman's World.
9:30—Breakfast at Sardi's.
9:45—Singing Stars.
10:15—Andy and Virginia.
10:30—The Great Melody.
10:45—Wartime Women.
11:15—Geographical Travelogue.
11:30—Celtic Club.
11:45—Keep Fit Club with Patty Jean.
12:00—News.
12:30—News Reporter.
12:45—The Three Bs.
1:30—The Victory Hour.
1:45—Club Matinee.
1:55—The Baby Institute.
2:15—Clancy Cutting.
2:30—The News.
2:45—The News.
3:15—Kneass With the News.
3:30—The Gospel Singer.
3:45—Eyes in Melody.
4:00—The Latest Word.
1:30—Loretta Jones.
1:45—Young Wilder Brown.
1:50—When a Girl Marries.
1:55—Portia Faces Life.
2:00—Just Plain Bill.
2:05—Frank Page Parrell.
2:10—Road of Life.
2:15—Vic and Sade.
2:20—Snow Village.
2:25—Judy and Jane.
2:30—Frank Hemingway.
2:35—News of the World.
2:40—The Personality Hour.
2:45—H. V. Kallenberg.
2:50—Horace Heidt Treasure Chest.
2:55—Battle of the Sexes.
3:00—Fibber McGee and Molly.
3:05—Bob Hope.
3:10—Red Shelton.
3:15—Fred Waring in Pleasure Time.
3:20—Johnny Pressing.
3:25—Mr. and Mrs. North.
3:30—Quiz of Two Cities.
3:35—News of the Week.
3:40—Labor News.
3:45—Moonlight Sonata.
3:50—Carl Kalash Orchestra.
3:55—News.
4:00—Your Home Town News.
4:05—Biltmore Hotel Orch.
4:10—War News Roundup.
4:15 to 6:00—Swifty Split.
KALB—MSS—TUESDAY—1330 Kc.
7:00—News.
7:15—OWL.
7:30—Good Morning Club.
7:35—Haven of Rest.
7:40—News.
7:45—O-Songs.
7:50—Loose Artier.
7:55—The Woman's Side of the News.
8:00—Navy's Parade.
8:05—Bill May Reads the Bible.
8:10—News.
8:15—Stars of Today.
8:20—Tina and That.
8:25—Cecile Foster.
8:30—Baron Elvost Orch.
8:35—Concert Gems.
8:40—On the Park Front.
8:45—News.
8:50—Shiny Valley Folks.
1:00—Aviation Day—Capt. Eddie Rickenbacker.
1:05—Tom Dick and Harry.
2:00—President's Press Conference.
2:30—Shaefer Carter.
2:45—Jerry Seaver.
2:55—Navy E. Award.
3:00—Phillip Kayne-Gordon.
3:10—War-time Women.
3:20—Hello Again.
3:45—Remembrance When.
4:30—Fulton Lewis, Jr.
4:45—Johnson Family.
4:50—News.
4:55—Don Reid Orch.
5:00—Little Show.
5:15—Superman.
5:20—Norman Nesbitt.
5:45—Singing Sam.
5:50—Gabric Heatter.
6:15—Movie Parade.
6:30—Murder Clinic.
6:40—John B. Hughes.
7:15—Art Kassel Orchestra.
7:45—TBA.
8:00—Jack McLean Orchestra.
8:30—Pass in Review.
8:45—News.
9:15—Frank Hecker Orchestra.
9:30—Manhattans.
9:45—Treasury Star Parade.
10:00—Noble Star Orchestra.
10:15—Treasury Star Parade.
10:30—News.
10:45—Al Trace Orchestra.
11:30—Gene Gilber Orchestra.
11:45—On the Campane.
11:45—Noble Star Orchestra.
KEAC—TUESDAY—530 Kc.
6:00—Music.
6:30—News.
6:45—The Homemaker's Hour.
7:00—School of the Air.
7:15—Music of the Masters.
7:30—News.
7:45—Noon Farm Hour.
7:55—Neighborhood Leader Question Hour.
8:15—Today's War Commentary.
8:30—Victory Front.
8:45—AAUW Half Hour.
9:00—Memory Book of Miss.
9:30—News.
9:45—Adventures in Research.
10:00—The Concert Hall.
10:15—Neighborhood Call.
10:30—Echoes of Walkie.
10:45—Stories for Boys and Girls.
11:00—Private Pete Presents.
11:15—On the Campane.
11:30—Evelyn Flannery.
11:45—Orientation Lectures.
12:00—Evening Farm Hour.
12:15—Learn to Speak Spanish.
12:30—Neighborhood News.
12:45—World in Review.
1:15—School of Music.
1:30—Evelyn Flannery.
1:45—Plan Concert.
1:55—OSC Cadet Band.
2:15—News.
2:45—Treasury Star Parade.
2:55—Neighborhood News.
3:00—Melodic Song.
3:15—The Hour of Great Music.

The Safety Valve

Letters from Statesman Readers
ENGLEWOOD FIRE
To the editor: Referring to your article in January 27th issue of your paper in regard to the Englewood school fire.

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 principal to dismiss the children when he noticed that children were suffering from the extreme cold, some without wraps?

'Curiosity Killed a Cat'

By ANNE ROWE
Chapter 18 Continued
I told her under our common shelter.
"From the valley, I presume Forrester shrugged. "It doesn't look like much of anything, but then, I'm not a geologist. Perhaps 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 come from 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," Forrester told him coolly. "The letter was sealed and addressed to his son. All I did was—put it in the safe."
Professor Stoddard supplemented with an approving nod.
"No. In this room, as directed in the will," Forrester 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 hall.
My nerves had been twitching the longest time over the decay, and Aunt Millie too had given signs of restlessness. No wonder we were making a bee-line to the upward flight of stairs now. Arm in arm, for mutual support.

We only got to the bottom step, Roberts, wordlessly but firmly, barred our way, and Forrester called to us:
"Nothing to see up there, ladies. Only servants' quarters and a few striped guest rooms. That right, Roberts?"

Roberts said "Yes sir" to 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. Forrester might as well have said "There's something up there I don't want you to see."

Aunt Millie and I exchanged a glance. Then she said 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.
"Sure, 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 scuttling through the downpour. Aunt Millie and I under her umbrella.
"I opened the catch of that window I was looking through,"

Your Federal Income Tax

No. 23 DEPRECIATION (PART I)
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 business" or "held for the production of income" would include property held for such purposes though actually not in use during the taxable year. Depreciation 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, depending upon the relative use for business purposes, would be allowable.

A distinction must be made between depreciation and what may be called fluctuation in value. In the case of an automobile, it is commonly said that once a car has been driven from a dealer's show room it becomes a second-hand car, and by that fact may lose a considerable amount 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 determining 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 buildings.
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 vary considerably.
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 property 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 other basis to be recovered, as well as the estimated life used in accumulating depreciation and the estimated remaining life at the beginning of the year.