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**PANY**

**Ralph B. Scholfeld,**  
of London, Lectures  
Here Tuesday Night

(Continued from preceding page)  
treatment in Christian Science, and Christian Science treatment is prayer. Suppose you are suffering from disease, and you wish to pray for health. Instead of asking God to bring to you a state of perfect health, try to remember what we have been considering; namely, that God made man perfect, hence man must remain so. Understand that disease is utterly Godless, hence utterly lifeless. Whatever is utterly lifeless is utterly powerless and since disease has no life, power or God to support it, it must be, in the final analysis, unreal. Whence then is this disease? In the words of the parable, "An enemy hath done this." And so at the outset you see you are not dealing with a sick man, but with an enemy that is saying to you, "You are a sick man. We have already seen that this enemy is a complete liar. Are you going to listen to that liar? Are you going to implore God to come and destroy a lie for you, when He has already given you ability to destroy it, through the spiritual understanding of His presence and power? So instead of your prayer being a form of beseeching God to come and do something, let it be a case of protesting the omnipotence of God, the only creator, and the perfection of man, the child of God, and denying the false sense evidence called disease. This may necessitate asserting the presence of perfection in the face of its apparent opposite. But in the words of James, "Resist the devil (the lie), and he will flee from you." Believe no lies and the liar disappears.

**OUR LEADER'S GREAT WORK**  
To learn something of the life of the Founder of Christian Science, Mary Baker Eddy, we must look around at what she built. As the architect of a great cathedral builds his church of stone, but uses great and grand qualities of character and intelligence to do so, so Mrs. Eddy built her church with deep spiritual understanding, purpose, and intent. And in doing this she most certainly gave to the world clear evidence of the greatness and grandeur of her character. Her life was devoted to the building of a church, not merely as a material edifice, but as a structure of reality, of spiritual understanding, whereby the unreal is separated from the real; evil from good; the false from the true. Here is Mrs. Eddy's definition of the word Church (Science and Health, p. 583): "The structure of Truth and Love; whatever rests upon and proceeds from divine Principle.

"The Church is that institution, which affords proof of its utility and is found elevating the race, rousing the dormant understanding from material beliefs to the apprehension of spiritual ideas and the demonstration of divine Science, thereby casting out devils, or error, and healing the sick."

**VEWS ABOUT DEATH**  
How does Christian Science explain the process of separating the tares from the wheat when applied to our views about death? First of all, it is not everyone who is willing to classify death as the tares. The reason for this is that mankind has been educated to believe either that

death is the direct will of God, or that it is natural or perhaps both. So long as people are satisfied with this teaching there is no incentive to resist death or to understand the practical import of Jesus' words when he said, "I am come that they might have life, and that they might live it more abundantly." The attitude of giving up after threescore years and ten does not lead to progress, and never will do so. Acquiescence in attributing divine law and origin to death is no help, for it hides the great fact that perfect man as created by God cannot fall, and therefore cannot die. Also, it prevents the individual from classifying death as an enemy, which is so clearly done by Paul when he says that "the last enemy that shall be destroyed is death." We can get a helpful illustration from the parable you were to sow a field and that tares began to grow with the wheat. You might destroy the tares at the first harvest, but what you would wish to do would be to prevent the reappearing of the tares. If you do this, you will not need to waste your time separating and destroying tares. No tares will be born to die. Destruction and death will not enter your field.

**THE NEW BIRTH**  
Does not this indicate to you that the destruction of death lies in dealing with the process of birth? In his remarkable conversation with the Pharisee, Nicodemus, Jesus made this very clear when he said, "That which is born of the flesh is flesh; and that which is born of the Spirit is spirit. Marvel not that I said unto thee, Ye must be born again."

Now Christian Science says with Paul, "Awake thou that sleepest, and arise from the dead, and Christ shall give thee light." That does not imply that we must wait for death in order to awake from it. It is a most sensible piece of advice to start waking up from it now.

When Paul said, "Christ shall give thee light," Christian Science shows that this is not a mysterious reference to Jesus' personality. Mrs. Eddy defines Christ as "the divine manifestation of God, which comes to the flesh to destroy incarnate error" (Science and Health, p. 583). Now if you will substitute this definition for the word "Christ" in the context quoted, it will read, "Awake thou that sleepest, and arise from the dead, and the divine manifestation of God will give thee light." Our Master proved this beyond all doubt, for death could not win when faced by his spiritual thinking. Hence he could truly say that "whoever liveth and believeth in me shall never die."

What is it then that we see when the mists of the enemy, or human belief, are dispersed, and when the tares are separated from the wheat and destroyed? We see the light and the good seed—the children of God, or man as God made him.

God is infinite Mind; therefore, man must be wholly intelligent. He must have at his disposal all knowledge. He cannot be ignorant and there can be no limitation to his perception and understanding.

God is Spirit; therefore, man must be eternally spiritual, and not physical or animal in nature. He cannot be bounded by the limitations or conditions of matter, time, and space. He must express eternal

vitality and never stagnation.

God is Soul; therefore, man's spiritual sense is infinite and is not bound by matter. Man cannot lose his Soul, and therefore his true, his spiritual senses are eternally unimpaired and permanent. He is animated by infinite activity.

God is Principle; therefore, man is the outcome of God, and not of matter, for Principle implies origin, cause, and fundamental essence. Man can therefore act, live, and think only under the divine influence of the one great cause, God.

God is Life; therefore, man lives. Death cannot have any influence or power over man, since Life is All-in-all.

God is Truth; therefore man can manifest only what is true and eternal. Truth being eternal and indestructible, man is eternal and indestructible. Disease, being temporal, is untrue; and having no basis in Truth, it is unreal. It never has been or will be part of man.

God is Love; therefore, man is held eternally in the law wherein there is no cruelty, destruction, decay, disease, or death. Man can therefore express nothing unlovely, but only to use a phrase from the Christian Science textbook (Science and Health, p. 253), "the beauty of holiness, the perfection of being, imperishable glory."

Here, then, is our foundation on which to build. Here is the standard of perfection. And the very fact that we can think about it and discuss it, proves that we can begin now to understand and to practice it in healing and helping ourselves and others. This was the basis of Jesus' great healing mission, and of his simple yet profound instruction, "Be ye therefore perfect, even as your Father which is in heaven is perfect."

You will succeed best when you put the restless, anxious side of affairs out of the mind, and allow the restful side to live in your thoughts. —Margaret Stowe.

**Deerfield**  
Locals and Personals

Mrs. H. M. Hanson will be hostess to the members of the Bannockburn Garden Club on Monday afternoon, November 6, at her home in Bannockburn.

Rudolph Notz and his mother, Mrs. Anna Notz of Chicago, were Sunday guests at the J. R. Notz home.

Lester Roulier of Velva, North Dakota, is visiting this week at the home of his cousins, Mr. and Mrs. Clarence Anderson of Hazel Avenue in the Kress apartment.

"Good Morning" was the topic of Dr. Gratz interesting talk last Thursday evening when 125 guests attended the Bethlehem Evangelical Church Fellowship dinner.

Fred Dow of Chicago is staying at the A. J. Johnson home.

Miss Ruth Anderson of Chicago visited her sister Mrs. Raymond Meyer on Sunday.

Mrs. Fred Protine (Susie Easton) and two children Anita and Jimmie of Elmhurst spent Thursday and Friday with Mrs. Protine's aunt, Mrs. Fred Meyer.

Mrs. Arthur Whitehead and son of Chicago visited last week at the A. J. Johnson and Leo Seiler homes.

Mrs. George Harder will entertain her bridge club on Friday afternoon.

Mrs. A. J. Johnson was pleasantly surprised by a group of friends last Friday afternoon in honor of her birthday anniversary.

The Independent Social Club will hold its annual evening supper party on Saturday, at the home of Mr. and Mrs. A. J. Johnson of Osterman Avenue. There will be sixty guests. Mrs. George Pettis is chairman of the dinner committee and is being assisted by Mrs. Louis Soefker, Mrs. Walter Hoffman and Mrs. Jack Morton.

The annual wedding anniversary celebration of the Arthur Merners

and the Floyd Stangers was held last Thursday evening at the Merner home. The Merners observed their twentieth anniversary and the Stangers, their twenty-first.

Miss George Burch entertained at a Halloween bridge party Saturday evening at her home on Osterman Avenue.

Miss Roma Dawson, daughter of Mr. and Mrs. Vincent Dawson Sr., of Northbrook, was married last Tuesday evening, to Lester Henning, son of Mr. and Mrs. Charles Henning of Deerfield, at the home of the bride's parents. Rev. Lee H. Smith of the Northbrook Presbyterian Church officiated. The bride was attended by Miss Elizabeth Wilk of Streator. Jesse Mericle of Deerfield was best man. Mr. and Mrs. Henning will live in Northbrook.

Mrs. Raymond Dobbins and Mrs. Henry Peterson will attend a bridge party today at the home of Miss Helen McNichols in Highland Park.

Mrs. James Howard Kehler (Keith Ransom Keeler) passed away last week in Persia. The Kehlers lived for years on their estate "The Deer Lick Farm", across from the Briar-gate Golf Club, now the property of the Gauntlets.

St. Paul's rummage sale was a decided success. Prices were placed very low and they cleared over fifty dollars.

Mr. and Mrs. Edward Reagan announce the birth of a son on Sunday, Oct. 29, at the Highland Park Hospital.

Mrs. La Feuvre and son Arthur of Ravenswood were the guests of Rev. and Mrs. F. G. Piepenbrok on Sunday.

Mrs. Charles Galloway of Chicago is visiting Dr. and Mrs. W. F. Weir.

Miss Minnie Stryker of Ravenswood visited relatives here on Sunday.

The Gehrig family, who have been living on the Carroll farm on Carroll Road, off Telegraph Road, have returned to their former home in Waukegan.

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**TO EVERYONE**  
who pays a bill for electricity and gas

The reasonableness of electric and gas rates affects the pocketbook of every citizen, directly or indirectly. That you may understand the situation, there is published below the statement made October 24th before the Illinois Commerce Commission, at a formal rate hearing, by James Simpson, chairman of Commonwealth Edison Company, The Peoples Gas Light and Coke Company, and Public Service Company of Northern Illinois.

*Mr. Chairman and Gentlemen of the Illinois Commerce Commission:*

**B**efore you begin formal hearings in the citation for a reduction in rates by the Public Service Company of Northern Illinois, I ask your indulgence to present a statement. What I will say also applies to the Commonwealth Edison Company and The Peoples Gas Light and Coke Company.

Reversing the time-honored order of procedure, I am prefacing my remarks with what would, under most circumstances, be the conclusion of them.

That is a request—a frank, open, straight-forward request—that this body postpone hearings looking to a further downward revision of rates by the three companies mentioned, until such time as those companies and your honorable body may know more about the future than it is possible to know today.

**To Avoid Increased Rates**

The companies are making every effort to absorb the extraordinary and unforeseen expenses recently added to their burdens, hoping that they will not be forced to petition this Commission for relief through increased rates.

There are four major items involved in the management of these public utilities, two having to do with their revenues and two with their expenses. Let me briefly mention them:

1. The first is rates. This matter is either in your hands or in the hands of the courts. The companies may initiate rates. But in the final analysis the companies have no control of the rates, their very lifeblood. I do not contend that they should have such final control, but I do contend that rates should be fair, and this means adequate to provide a reasonable return upon the capital invested for the service of the public.
2. The second item, affecting the gross revenue of the companies, is the quantity of electricity and gas consumed by their customers. Over this, broadly speaking, the companies have no control. The extent of the customer's use of these services is a matter wholly of his own choice or needs. The company must sell but the customer is not required to buy. The depression and hard times have taken their toll from these companies and only recently has there been any encouraging upward trend. Consumption is still far below normal.
3. The third item is our normal daily operating expenses which may be spoken of as *controllable* expense. It is the only one of the four major items over which the companies have a large measure of control. Their control over this item is limited by the necessity of protecting the high standard of the service rendered. From intimate and personal knowledge of our business I know that the three companies have done a good job in reducing this part of their operating expenses.

**Uncontrollable Expenses Mount**

4. The fourth and last item is the *uncontrollable* portion of the companies' expenses. It is in part composed of state, county and local real estate and personal property taxes, state franchise taxes, state capital stock tax, federal capital stock tax, federal tax of 3 per cent on sale of electricity, municipal franchise tax, federal income tax, and various other governmental charges.

Recently the Department of Finance of the State of Illinois has attempted to apply the 2 per cent Illinois Retailers' Occupational Tax—the so-called "sales tax"—to electric and gas services. The companies believe that the furnishing of these services is not retail sale of tangible property, at which the law is specifically directed. Consequently, we are contesting this tax in the courts. May I add that public utilities represent the only business that does not have the privilege of passing this tax on to the consumer.

**Taxes Increase \$7,867,000 Per Year**  
Emphasizing further this matter of taxes, within the

past ten months the three companies have had new and increased taxes levied or proposed to be levied against them, some going back to the years 1931 and 1932, amounting to more than \$14,500,000 of which the companies had no knowledge a year ago. A portion of these increased taxes is chargeable to the years 1931 and 1932 because of the confused tax situation in Cook County. The earnings statements of the three companies for these two years reflect these increased taxes. Certain of the new taxes such as the federal tax of 3 per cent on the sale of electricity and one or two other new forms of taxation above mentioned, have been imposed under laws passed during the current year and therefore, have been effective during only a part of the year 1933. The full effect of these new and increased taxes has not yet been felt. If all these additional taxes be continued the estimated increase in taxes will amount to \$7,867,000 per year.

Further down in this list of uncontrollable expenses is the cost of investigations made by this Commission imposed within the past six months by amendments to our State Law. Even more recently there has been added to this list a substantial increase in expenses due to the codes under the National Recovery Act.

One large and unyielding element in the list is interest on outstanding bonded debts, representing capital expenditures necessarily incurred for the rendering of service to the public.

**Net Revenue Drops \$28,500,000**

I am not going to burden this presentation with too many figures for this Commission is thoroughly familiar with them, but I do wish to bring out one significant figure resulting from the startling trends in the three uncontrollable items to which I have just referred. It is a comparison of combined operating figures for the three companies for the year 1933 with the more normal year of 1930. The reduction in the estimated gross earnings from operations of the three companies for 1933 on the one hand, and the increases in taxes and other uncontrollable items on the other hand, result in a reduction of income in excess of \$23,000,000.

Partially offsetting this decrease in income, the controllable expenses will be some \$6,500,000 less in 1933 than they were in 1930. Therefore, the combined net operating income of these three companies for 1933, after the payment of interest, and before the payment of dividends, will be at least \$18,500,000 less than in 1930. This graphically tells the story of the past three years.

**Dividends and Stockholders**

This condition quite recently made necessary the suspension of dividends by The Peoples Gas Light and Coke Company on its \$67,000,000 of outstanding capital stock. Since 1931, dividends on the \$162,000,000 of outstanding capital stock of Commonwealth Edison Company have been cut in half, and dividends on the \$65,000,000 of outstanding common stock of Public Service Company of Northern Illinois have been reduced to one-fourth of their former level.

Gentlemen, in the face of a sub-normal demand for electricity and gas, resulting in a sub-normal revenue, in the face of increasing uncontrollable expenses, and in the face of rapidly rising costs which will be accelerated if we have any form of inflation or deflation, you are asking these companies further to reduce their rates.

Economic realities must be faced. Any further rate reductions or increases in taxes are impossible at this time without seriously affecting these three companies.

Nothing is to be gained by seeking to attribute the present situation to anything that may have occurred in the past. For past history, neither the present members of the Commission nor the present managements of the companies are in any measure responsible. Under the trying conditions now re-

valuing, it is our task to look forward, not backward.

**Utilities' Credit Essential to Community**

This community, embracing the City of Chicago and the surrounding area, is dependent in a large measure for its prosperity and growth upon these three companies. Any injury to them affecting their credit or their service inevitably means great damage to the community at large.

The maintenance of the credit of these institutions is entirely possible with reasonable rates. Whether present rates with improved conditions will be adequate for the restoration of the earnings, remains to be seen. But any reduction in rates at this time is unthinkable.

The consumer is interested in the maintenance of adequate rates because that is the only way to insure good service.

**Illinois Residents Vially Interested**

While every consideration must and should be given to our customers, our stockholders whose number over 100,000—more than 90,000 of whom reside in Illinois—must not be lost sight of. Illinois is vitally interested in the successful operation of these three companies for in its confines reside over 70,000 bondholders, 90,000 stockholders, 15,400 employees, and upwards of 65,000 other persons gainfully employed in ways dependent upon the activities of these companies. An ultra conservative family multiplier of 1.5 applying to this army of 240,000 persons leads one to the conclusion that one person out of every 10 in the State has a direct interest in the prosperity of these three companies.

The Public Utility Law of this State was designed to protect the investor as well as the consumer—the one who renders the service as well as the one who enjoys it. The question is far from a one-sided one. It is by no means true that a reduction in rates would injure a few and aid many. A rate reduction not warranted by prevailing conditions would bring about as great an injury to the consumer as to the investor.

Our responsibilities as managers of these companies, and we take these responsibilities with all seriousness, are to render to our customers the best possible service at the lowest possible rates, to give to our stockholders a reasonable return on their investment, and to pay our employees a fair living wage. These things we can do only with fair and reasonable rates.

Industry in this country cannot survive unless Government permits it to earn a reasonable—and I use that word advisedly—a reasonable return on its invested capital.

**Commission's Broad Interest**

I appreciate the grave responsibility resting upon the shoulders of the members of the Illinois Commerce Commission, appointed by the Governor of this State to administer the Public Utility Law. I am aware of the pressure that is constantly put upon persons in your position to force reductions in rates. This pressure is always more severe in time of economic stress like the present.

Your responsibility under the Public Utility Law of guarding equally the interests of the consumer and of the investor calls for a judicious balancing of the interests along the same lines. The discharge of this responsibility calls imperatively for a facing of facts, which do not lie in your power or ours to alter.

Neither you nor we can materially increase the consumer's use of electricity and gas.

Neither you nor we can control the weather of ever-increasing taxes.

Neither you nor we nor anyone else, can foretell what the trend of industry and commerce is going to be in the next twelve months. We all hope upward, but not one of us knows.

In conclusion, I repeat my request that, over facts and present-day conditions be given the right of way over any other considerations and that this Commission defer its efforts to reduce rates during the period of national recovery.

**JAMES SIMPSON**  
Chairman

**Frankly...**  
isn't it time you got away for awhile?

**SOMETHING'S** going to crack if you don't look out—your nerves, your disposition, your whole career. You've been following the beaten path too far, nose at the proverbial grindstone too long. A change is in order, a complete exhilarating change!

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