MUST PAY THE INHERITANCE TAX

Judge Hall Decides Against the Administrator of the Palmer Estate.

IS AN INTERESTING RULING.

Contention was that Mr. Palmer Died Before Tex Had Become Effective -Estate Valued at \$50,000.

According to the decision of Judge Hall rendered today, the administrator of the estate of W. D. Palmer, deceased, will have to pay to State Treasurer Dixon the inheritance tax on the estate left by deceased. An interesting question is involved in the decision of the court. It was claimed by Attys. Stephens & Smith, who represented the administrator, that the inheritance tax statute had not become a law when Mr. Palmer died and hence the estate was not liable for the tax.

The law was passed in 1901 and was to go into effect 60 days after the adjournment of the Legislature. The journals of both houses of the Legislature showed that the adjournment took place on March 14, 1901, and Mr. Palmer dled on May 14, 1901. But the attorneys for the administrator contended and offered to prove by parole evidence that the Legislature did not actually adjourn until March 17, hence the law

was not in effect by three days at the time of Mr. Palmer's death.

The attorney for State Treasurer Dixon offered to introduce the certificate of the secretary of state showing that the Legislature adjourned on March 14, and to this the attorneys for the administrator objected. The objection is overruled by Judge Hall in his decision. The attorneys for the estate offered to introduce parole evidence to show that in fact the Legislature did not adjourn until March 17.

and that the certificate of the secre-tary of state and the journals of both houses were in error on that matter. Judge Hall holds that oral testimony is inadmissable to override the re-cords of the journals of the Legislature as to time of adjournment and he ac-cordingly finds that the Legislature adjourned on March 14, and that the estate is liable for the inheritance tax. He instructed the administrator to file with Treasurer Dixon an inventory of the estate to be used in assessing the inheritance tax. The estate is valued at about \$50,000 and the state will receive quite a neat sum as a tax. It is probable that the case will be appealed to the supreme court.

A CRUEL HUSBAND.

George Kerr Loses the Wife He Threatened to Kill.

Kerr a divorce from George Kerr on the grounds of cruelty and non sup-The evidence in the case showed that defendant had frequently come home drunk and abused plaintiff and that in July of this year he came home intoxicated and kicked her and run her out of the house, threatening to kill her and she was compelled to seek refuge with her neighbors. They were married at Fargo, N. D., on July 4, 1889, and have four children, the custody of whom was awarded to plaintiff. The court also allowed her \$100 as attorney's fees and \$15 costs of suit.

TRIAL POSTPONED.

Leo Wing Bong Given Till Jan. 16, to Prove His Citizenship.

Lee Wing Beng, who has been out on \$500 bonds awaiking trial before Judge Twomey on the charge of being in the United States unlawfully, appeared for examination today. He was taken into custody late in November by Inspector T. J. Longley, and at his preliminary hearing pleaded not guilty. Today the attorney for the defense asked for a continuance for one month, owing to the fact that certain evidence has not been forthcoming, which it is hoped will clear the Chinaman of the suspicion now resting upon him. The request was granted after considerable discussion, and Jan. 16 named as the day for trial. In the meantime the Chinaman will continue to have his freedom under bonds.

DOING THINGS.

Weber Power & Irrigation Company Getting Down to Business.

The Weber Reservoir, Power & Irrigation company, organized for the purpose of reclaiming arid lands in Weber, Davis, Morgan and Summit counties, has completed its preliminary surveys prior to building an immense dam near Echo on the Weber river. This dam, it is estimated, will cost in the neighborhood of \$200,000, and will be of immense advantage to Weber and Davis counties, while another dam to be built near Peoa and to cost a sum approximating \$300,000, will bring un-der subjugation thousands of acres of good lands in Morgan and Summit counties. Already the company has ex-pended \$16,000 in preliminary work and according to Manager Thomas L. Allen, under whose direction the bulk of the work is being done, no time will be lost bringing the scheme to a success-

TO CURE A COLD IN ONE DAY.

Take Laxative Bromo Quinine Tablets All druggists refund the money if it fails to cure. E. W. Greve's signature is on each box. 25c.

SIX YEARS FOR HOLDUPS.

Thugs Sentenced by Judge Rolapp-Beet Growers Get \$210,000.

(Special to the "News,") Ogden, Dec. 15,-Fred Alexander Morris and John H. Harper, the two young men who were arrested in Salt Lake

and pleaded gullty a couple of days ago to the crime of holding up Yardmaster Dan Patch here, were each sentenced this morning by Judge Rolapp to six years in the state prison.

Niels Christensen was this morning

bound over in bonds of \$500 to answer in the district court on the charge of arson. As no ball was forthcoming ne went to jail.

The Amalgamated Sugar company yesterday and today has made another payment to the farmers on beets de-livered to the factory. The amount in-volved is about \$80,000 and is the third volved is about \$50,000 and is the third this year, making a total paid out to the farmers of \$210,000. This payment just before Christmas is greatly appre-clated and undoubtedly most of it will be spent among the merchants of this city before the week is out, "Best of the Good Ones."



Baking Powder.

Why not use the best? We are confident that there is no baking powder manufactured anywhere that is purer, better, healthier or that will yield more satisfactory results than the Three Crown

The reputation of our company is back of every ounce-every can is guaranteed. Your money refunded if you are not pleased.

FOR SALE BY ALL QUALITY GROCERS. Hewlett Bros. Co.

CUT HIS THROAT WITH A RAZOR.

William J. Carroll Commits Suicide While Undergoing Trial in Police Court.

CREATES PROFOUND SENSATION

Man Was Charged With Using Abusive Language and Abusing His Wife.

At a late hour this afternoon word came from the police station that William J. Carroll, a prisoner charged with using abusive language, committed suicide in the court room, by cutting his throat with a razor. The affair created a profound sensation, but the lateness of the hour prevents further particulars at this time,

Carroll is about 35 years of age and lived at 728 west First South street. A few days ago he abused his wift and was arrested. While she was giving testimony this afternoon, the man blurted out, "If you want to testify, let 'er go at that. I told you what I'd do," and with these words he cut his throat from ear to ear, dying instantly. The woman fainted and was immediately taken to her home, while the man's bodoy was taken to the morgue.

O. S. L. MEETING.

Annual Election of Directors Again Put Off for 30 Days.

The annual meeting of the stockholders of the Oregon Short Line was to have been held this noon, and Judge Kelly, general counsel for the Union Pacific, and Le Grand Young and Parley L. Williams, local legal representatives, were present, with sufficient proxies. But it was found that certain business matters were not ready to be acted upon, so the meeting adjourned for one month.

From the action taken this morning it is believed to be a foregone con-clusion that the San Pedro meeting scheduled for next week will also be put off for another 30 days.

CAUGHT IN THE ACT.

Deputy Sheriff William Edwards Made A Good Capture Last Night.

Deputy Sheriff William Edwards made a good catch last night when he captured a thug in the act of picking the pockets of Henry Thompson in the Du Nord saloon on east Second South street. After the man was captured he made a desperate attempt to escape on the way to the county jail, and it became necessary for the deputy to Fraw his revolver and threaten to shoot un-

less the thug stopped. Deputy Edwards was passing the saloon just after the performance at the Grand when Edward Neilson called him and told him that a man had tried to rob him. As they entered the sa-loon they saw the fellow trying to go through the pockets of Thompson, a oldier, who was sitting in a chair sleep. The deputy took charge of the robber and started to the county jail with him. When at Muilet's store the man broke and ran. Edwards imme diately pulled his revolver and brought the fellow to a halt. He then asked Officer Clive to put the handcuffs on him, which was done, while the fellow was under cover. At the jail the man refused to give his name. He has the appearance of being a bard character, and it is believed that the deputy has captured a desperate criminal.

HOOU'S PINS

Are prepared from N ture's mild laxatives, an while gentle are reliable and efficient. They

Rouse the Live!

Cure Sick Headache, B iousness, Sour Stomac and Constipation. Sol everywhere, 25c. per bo Prepared by C.I. Hood & Co., Lowell, Mass

THE UINTAH

Senator Smoot and Rep. Howell Protest Against Postponing The Opening.

CALL ON SECY, OF THE INTERIOR

He Said it Was a Physical Impossibility to Prepare for the Opening by March 10th Next.

(Special to the "News.")

Washington, D. C., Dec. 15 .- Senator Smoot and Representative Howell yesterday afternoon called upon the secretary of the interior to inquire into the report that the opening of the Uintah resrvation is to be again postponed beyond March 10. The secrebary said it was a physical impossibility to prepare for the opening by that date. But the Utah representatives arged the secretary to use all possible means to bring about the opening at that time. They pointed out that if the opening has been postponed great inconvenience will result to intending settlers by further delay. The secretary promised to do all in his power towards acquiescing in the requests made by Senator Smoot and Mr.

LATE LOCALS.

Today's local bank clearings amounted to \$769.855.41 as against \$839.957.82 for the same day of last year.

The stockhoiders of the new Garland bank will meet Jan. 5 next to begin the organization of the bank.

One case of smallpox was reported to the board of health today, that of Wil-liam Sheckelberger, aged 25, residing at 136 F street.

An entertaining program has been

prepared for this evening's meeting at the First Congregational church, of the young people's societies in the evan-gelical churches, and a large attendance is promised.

Rev. John Kershaw has resigned the pastorate of the Congregational church, at Plymouth, Ida. The pulpit of the Congregational church at Wieser is also vacant, and Rev. Dr. Dill is filling it until a pastor can be secured. The two car loads of slate for the Catholic cathedral that have been in transit so long, arrived this morning, from Pennsylvania. The slate will be put on the cathedral roof as soon

it can be carted up from the freight Gov. Wells gave an informal lunch this afternoon to Gen. F. D. Baldwin. commanding the department of the Colorado, who is here on an inspection. and among those present were the governor as host, Gen. Baldwin and his

Lieut, Drum,

Col. Lockwood,

aide,

There are no changes of any conse quence in today's local markets, except that fish are scarce, presumably on acand there is a fight on between several local houses on eggs, so that prices of the hen fruit are not stable. There is something of a trade in Christmas trees, which are selling from 75 cents up.

Gens. Burton and Cannon and Col.

Unsettled weather prevails today, and it is growing colder, with possibili ties of a little more snow. But the weather office is not certain about any more storm for the present, as an ex-tended area of high barometer is pushing this way from all along the fornia coast. There was very little pre cipitation over the country yesterday cold, searching wind is down from the northwest, and it has a very wintry whistle.

Attractively printed invitations are being sent out by Manager Harris of the Commercial club for the third an-nual banquet of the club which will be held at 5:30 p. m., Wednesday, Dec. 28. The card says, "It is the desire of the board of governors that this shall be made the most successful and also

be made the most successful and ele-gant of the many functions given by the Commercial club, and you are earnestly requested to aid with your presence in making the occasion memoral The charge will be \$5 a plate. Members have been accorded the privilege of in-viting not to exceed two guests." A menu card accompanies the invitations.

At the residence of F. M. Castleton, 729 Third street, a party was given by the six sons of Mrs. F. S. Castleton Tuesday afternoon and evening, in hon-or of their mother's seventleth anniversary. The guests of honor were the members of the Relief society of the Twenty-first ward, of which she had been a prominent and active member for many years. At dinner in the evening there assembled of Mrs. Carton's descendants, six sons with their wives, and 28 children. An amusing feature of the musical program which followed the dinner was a toast *to "grandmother" by the oldest of the granddaughters, and a reply by the aged lady to her children's children. Mrs. Castleton arrived in Utah from neer trial in the last days of its use

The best clothes in town. Our famous Stein-Bloch make, at more than one-quarter off. Nicol & Crabbe Co., 226 Main street.

CHURCH NOTES.

Thomas Weir has been appointed on the committee of five which will ar-range for the International Sunday school convention which meets at To-

Revival meetings are being conducted at the Heath Methodist church.

The Third Presbyterians will occupy the new Westminster chapel early next Rev. E. G. Fowler, missionary of the

American Sunday school union for Utah, Nevada and Wyoming, will spend the winter in southern California on account of his health.

Miss Mary Rowe, Baptist missionary at Murray, has been transferred to

Miss Mae Holloway of Los Angeles has been appointed Methodist deacon-ess at Murray.

TEA

We are a nervous, overstrained people; we want more tea; we want it better.

B. H. SCHETTLER'S BANKING AFFAIRS.

Receiver R. R. Anderson Files His Report with Judge Hall of District Court.

HUNDRED DEPOSITORS TWO

In Sums Ranging from Four Cents Up To \$5,500 - Liabilities Exceed Assets.

Receiver R. R. Anderson filed, this morning, with Judge Hall of the Third district court, his report covering the Habilities and assets of B. H. Schettler, the East Temple street banker. Summed up, the report shows total assets at \$100,136.84; Habilities, \$107,287,36. Accompanying the report, which covers 59 pages, is a letter addressed to the ourt as follows:

"Having been appointed on the 18th of October last, receiver for B. H. Schettler, banker, in the action entitled 'The State of Utah, etc., vs. B. H. Schettler,' I herewith report to your honor my findings, which comprise all of the assets, totaling \$100,136.84, and the liabilities, totaling \$107,287.36, of the bank up to date. You authorized and empowered me to take charge of said bank, and wind up the affairs thereof. I am anxious to do this in a manner that will meet your approval, and would there-fore ask your authorization to retain a legal adviser to guide me when neces-sary. I have already incurred a personal expenditure for reliable legal ad-

"I believe that during the next 40 days just sufficient funds can be collected from past due notes receivable to pay off the unsatisfied balance (nearto pay off the unsatisfied balance (nearly \$4,000) of the Miller Judgment, which is drawing 8 per cent interest; and I now ask your permission to make such collections and pay off this lien now encumbering all the bank's real estate. With no surplus left from the notes receivable fund, after paying the Miller judgment, I find that a 10 per cent or even a 5 per cent dividend can never be paid without selling real estate. If you should wish me to sell the real esyou should wish me to sell the real estate, kindly designate the time and method of procedure you desire me to

The assets and liabilities in concrete form are as follows:

Cash on hand, Oct. 19...... \$ 1,118.98 Real estate formerly in name of Ernest H. Schettler.....
Real estate formerly in the name of B. H. Schettler.....
Real estate formerly in the name of Mary M. Schettler. New York correspondent..... Notes receivable, secured by 3,520.65 Notes receivable, secured by mortgages ...
Netes receivable secured by collaterals ...
Notes receivable not secured ... 1,942.75 Personal property Call ledger, overdrawn account (B. H. S.)..... Sundry accounts, overdrawn... S. L. & O. Gas & Electric Co. Total assets per ledger.....\$100,136.84

LIABILITIES. Savings depositors' accounts,

Sundry accounts, not subject check 4,540.05 Taxes ... or extrementaries Poreclosing mortgage, bill for, Advertising . Judgment, Third district court Abstracts, recording, etc Miscellaneous bills

Total liabilities, per ledger ... \$107,287.36 The report shows in the neighborhood of 200 depositors, ranging from four cents (Scrace, the baker, now in Los Angeles) to \$5,500 in the name of an old and respected citizen.

Ward Entertainments.

Sixteenth Ward-A benefit entertainment will be tendered Elder David Sorensen in the Sixteenth ward assembly hall tomorrow evening prior to his departure on a mission. The program which commences at 8 p. m., includes the following names: Miss Dora Emery, Mrs. Winefred Tibbs Brown, Lizzle and Retta Gillespie, William D. Phil-lips, Miss Laura Olsen, Miss Edna H. Coray, Florence Raleigh, Alice Webley Master Don C. Wood, Charles J. Winter, Miss Romania Hyde, Annie Peterson, May Paxman, Alex Campbell, W. D. Phillips, Alma Vincent, W. G. Bywater and Oscar Evans.

Twenty-Second Ward-There will be an entertainment Friday evening next, in the Twenty-second ward amusement hall, on which occasion an excellent program is assured.

The Young Men's Mutual Improve-ment association of the Twenty-sixth ward will give an entertainment in the ward hall tomorrow night, the program consisting of songs, recitations and musical selections. The public is in-

Twenty-second Ward-Friday night in the Twenty-second ward hall will be rendered the "Pixles" Triumph" a can-tata, in which the following cast will

Knowall Do Little (King's Executive) Ray Smith Laughing Gas (Pixle's Court Physi-A Little More.... . Caswollen Reynolds

COUNT TOLSTOL

He Opens Bookstores Both in Moscow and St. Petersburg.

Moscow, Dec. 15 .- Count Tolstoi has opened bookstores here and at St. Pet-ersburg and is offering to provide village libraries with books at cheap

SCHOOL DISTRICT CONSOLIDATION

Board of County Commissioners Takes up Granite and Jordan Educational Bounds.

ADOPTED IT UNANIMOUSLY.

Trustees Appointed for the New Sec tion Until Otherwise Provided by The Legislature.

The resolution providing for the consolidation of the 36 school districts of the county outside the city into only two districts known as the Granite school district and the Jordan school district was passed by the board of county commissioners today by a unanimous vote. Commissioner Standish at first voted against the consolidation at this time until the Legislature had acted on the matter, but after it was found that the resolution would be adopted anyway he changed his vote to yes, as he thought it would have better effect upon the Legislature when seeking for legislating on the subject of the for legislation on the subject if the board was unanimous on the proposiperfore the resolution was passed he

offered an amendment which provided that the districts be consolidated into one. He argued that if it was a matter of equalizing the taxes among the school districts which was being sought, he thought that it would be far better for the purpose to have all the districts consolidated and under one board of trustees. The amendment was lost, however, as Chairman Anderson and Commissioner Wilson voted against it. The dividing line between the two new districts runs east and west across the county just south of Murray. The northern district is Granite, and the Southern the Jordan district. The Granite district will have the benefit of the taxes from the Highland Boy smelter and the American Refining com-pany's property, while the Joidan dis-trict will have the taxes from the smelters at Bingham Junction and Bingham canyon.

Upon motion of Commissioner Standish, County Supt. of Schools Ashton, Commissioner Wilson and the county attorney were appointed as a committee to draft laws on the subject to present to the Legislature and to secure

sent to the Legislature and to secure legislation on the matter.

Upon motion of Commissioner Wilson, the following trustees were appointed for the new districts until otherwise provided by the Legislature: Granite district—C. M. Sorensen, Sugar; A. S. Gabbott, Farmers; J. C. Cahoon, Murray, Jordan district—Heber A. Smith, Draper; E. A. Batemun, Bingham Junction; J. W. Grant, Bingham canyon.

WABASH BOOMING.

Manipulators on 'Change Push the Stock to \$1.50.

The feature of the afternoon call on change was the unwarranted inflation of Wabash, which its manipulators pushed to \$1.50, after starting transfers at \$1.25. New York also advanced and sold at 26%, while May Day continued firm above 23. The sales made were

as follows: Lower Mammoth-100 at 12. May Day-500 at 2314; 500 at 23. Uncle Sam Consolidated-600 at 2314. Uncle Sam Consolidated - 505 at 25%. Little Chief-6,000 at 25%. New York-300 at 25½; 500 at 26%. Wabash-100 at 1.25; 100 at 1.27; 100 at 1.30; 100 at 1.32½; 100 at 1.35; 100 at

1.49; 500 at 1.50. Bids for Battleships.

Washington, Dec. 15 .- Bids were opened at the navy department today for the construction of the battleship New Hampshire and the armored cruisers North Carolina and Montana. The lowest bidder on two ships was the Newport News Shipbuilding and Dry Dock company, which offered to complete the two cruisers in 36 months at \$3,tleship in 36 months at \$3,650,000.

FURTHER TURBULANCE

IN HUNCARIAN DIET.

Buda Pest, Dec. 15.—The parliamentary truce has been shortlived. The session of the lower house of the Hungarian parliament today witnessed a repetition of the turbulence that has marked most of the recent sittings. The members of the opposition emphatically declined to recognize the new rules of procedure and greeted Premier Tisza's attempts to speak with such a storm of invectives and other noisy interruptions that the sitting had to be suspended repeatedly. Premier Tisza essayed to speak, but although erior to the third suspension of the sitting he stood for 30 minutes appealing for a hearing he finally was forced to desist by the deafening din chased by an unceasing chorus of "Resign" from the members of the united opposition.

ARIZONA-NEW MEXICO

Bill to be Reported to Senate for Admission as One State

Washington, Dec. 15.-The senate committee on territories today com-pleted its work on the statehood bill and authorized a favo tole report on the measure, admitting Arizona and New Mexico as one state and Oklahoma and Indian Territory also one

TERRIBLE ACCIDENT.

An Inventor Loses Both Hands And His Eyesight.

Hammond, Ind., Dec. 15 .- Henry Mitchell, an inventor, was fearfully mangled at Reynolds, while experimenting with a smokeless powder which he intended to submit for the use of the United States army, was grinding the powder, when a quantity of it exploded, blowing off his two hands, a portion of his left side and destroying his eye-sight.

FOUR MEN KILLED. By an Explosion on the Battle.

ship Massachusetts. Philadelphia, Dec. 15.-Four men

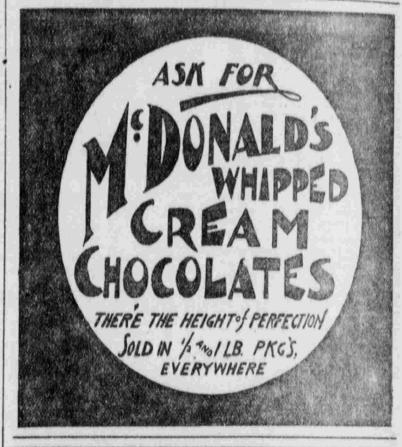
were instantly killed and two were probably fatally injured today by an xplosion on the battleship Massachusetts which is lying at the League Island navy yard. The men were working in the engine room making re-pairs to the big vessel when a manhole lew out. All of the men were terribly burned and mangled.

Passengers by the Sheridan

San Francisco, Dec. 15,-The transport Sheridan, which arrived today from the Philippines, brought a num-ber of cabin passengers, 336 regular sol. diers, 56 being on the sick list, and 15



H. DINWOODEY FURNITURE CO.



Men's Overcoats, long and regular lengths, nobby patterns, at - - . . 1-4 Off

Men's Suits: all the late styles, neat patterns, selling at - - -Men's Hats, soft and stiff styles, at - 1-4 Off

Appropriate Gifts for Men and Boys, at Lowest Prices

45-47 MAIN.

back for interment in Arlington cametery, Washington.

WEATHER REPORT. Record at the local office of the weather bureau for the 24 hours ending at 6 &

m. today: Barometer reading at 6 a. m., 25.583 inches; temperature at 6 a. m., 38; maximum. 40; minimum, 30; mean, 35, which is 3 degrees above normal.

Denciency of the daily mean temperature since the first of the month, 6 degrees.

Excess of dally mean temperature since Excess of any mean temperature since Jan. 1, 133 degrees.

Precipitation for the 24 hours ending at 6 a. m., .01 inch.

Precipitation since the first of the month. .29 inch, which is .23 inch above the normal.

Excess in precipitation since Jan. 1, .30 inch.

FORECASTS TILL 6 P. M. FRIDAY. Local forecasts for Salt Lake City and icinity:
Partly cloudy with rain or snow tonight
r Friday; colder.
For Utan-Forecast taken at Deaver

Colo.:

Generally fair tonight and Friday, except snow north portion tonight; colder tonight and south portion Friday.

Western Wyoming:
Snow tonight; generally fair Friday; much colder Friday and north portion to-

WEATHER CONDITIONS. The barometer is highest over the Pa-cific, north Atlantic and west Gulf states, and lake region, and lowest over the aerthern plateau, northern Rocky mounnorthern plateau, northern Rocky mountain slope, and south Atlantic s ates.

Precipitation occurred over portions of the north Pacific, Atlantic and Guif states, plateau region, upper Mississippi and Missouri valleys, take region. Tennessee and the British possessions. It was raining this morning at Jackson-ville, Atlanta, Pocatello and Roseburg; and snowing at Knoxville, Norfolk, Winnipeg, Calgary and Swift Current.

The lowest temperature occurred over the northestern states, with it degrees below zero at Northfield, Vt.

R. J. HYATT,

Local Forecaster.

TODAY'S TEMPERATURE

6 a. m. 39 8 a. m. 41 9 a. m. 10 a. m. YESTERDAY'S RECORD.

Lowest 30

One Price-Store

NEW YORK CLOSING STOCKS First Lieutenant Barron, assistant sur-geon in the army, who died at Camp Jessman on Oct. 20 last, were brought Thursday, Dec. 15.

enver & Rio Grande enver & Rio Grande pfd... nois Central ennsylvania eading ock Island ock ock Island pfd

Wisconsin Central MISCELLANEOUS, Amalgandad Copper
American Car & Foundry,
American Locomotive
American Smelting & Reining
Am. Smelting & Reining pfd.
Brocklyn Rapid Transit
Colorado Fuel & Iron
International Paper
National Biscuit
National Lead
Northern Scoutifies

fugar Fennessee Coul & Iron United States Steel United States Steel utd. TODAY'S REALTY TRANSFERS

Laurens L. Archer and wife to Henry B. Elder, lots 32, 33, block 2. Archer and Krullaks addi-Estate of John G. Kandley, de-ceased, to Lorenzo Price, part of lot 11, block 160, five acre plat Joseph A. Bush to Adele M. Bush, lots 1 to 26 and 35 to 42 block 1, South Boulevard addition ... E. S. Hubbard to Frank Krider, lots 20, 21, block 1a, Oakley

American, \$2.50 to \$4.00. 1 lotel