

AT CASH VALUE.

BENTON COUNTY PROPERTY TO BE ASSESSED THAT WAY NOW.

Order to That Effect Made by the Commissioners Court—Prevents Uniformity—Other News.

At this week's session, the commissioners court made an order requiring all property in the county assessed at its cash value. The order recites that as now made, the valuations are not uniform. The order is self explanatory, and in full is as follows:

"It appearing to the court after due examination and consideration, of the property shown by the assessment rolls of the county, that the same is very unequal and in many instances, inequitable; said property being assessed at from 60 per cent down to in some instances, 20 per cent of its true cash value. That the present condition is not only contrary to the spirit and letter of the law, but a great injury to the county in depreciating its actual financial standing to the world at large. That by reason of the premises and the system of low valuations, we are forced by the records to admit that Benton county is without financial standing and our property of small value, necessitating the court, in order to raise sufficient funds for the proper maintenance of the county to make a high tax levy.

Whereas, if the property was raised to its actual cash value as contemplated by law, the tax levy would be lowered accordingly. That if a certain sum of money is to be raised for any purpose, the raising of the valuations of the taxable property in the county, under our present law, will not increase any individual's taxes one cent, but will enable the court to raise said amount by a proportionate low levy. That the small taxpayer is carrying an unequal amount of the public burden, while, due to the present system of undervaluation and the apparent inability of the assessor to reach money, notes and accounts, his more wealthy neighbor is escaping taxation.

That the tax roll of 1902 shows that there was but \$34,050 in money in Benton county on the first day of March of that year, while the published report of the First National Bank of Corvallis, shows the sum of \$349,071.15 on deposit in its vaults, alone at that time or in other words, over \$300,000 escaping taxation.

That sec. 3057 of the Bellinger Code says: "And said lands or town lots shall be valued at their true cash value." "True cash value shall be held and taken to mean the amount such property would sell for at a voluntary sale made in the ordinary course of business."

Also section 3058. "All personal property not exempt from taxation shall be valued at its true value in cash, and it shall be the duty of each assessor to value all improvements on claimed land within his county as personal property."

Also section 3067. "It shall be the duty of the county assessors in this state, when making their assessments for each year to apply to the proper officer of every banking institution or express company in his county, and procure a certified sworn statement of the names of depositors of money or other valuables, with the amounts of money or other valuables deposited, attached to the name of each depositor, for the purpose of assessing the same."

It is therefore ordered that H. L. Bush, assessor of Benton county, Or., be and he is hereby instructed and directed to carry out the provisions of sections 3057, 3058 & 3067 at pages 1041, 1043, & 1045, respectively of the Bellinger Code; and if said assessor fails and neglects to comply with this order and carry out the provisions of said above mentioned sections, the county court will consider that he has failed to properly perform his duties and will not receive his assessment for the year 1903."

Glens Falls, N. Y., March 7.—Nineteen men are dead as a result of the capsizing of the boat used by the workmen at the Spies Falls, about ten miles west of Glens Falls, on the Hudson River.

More than 1,000 men are employed there at present in the construction of the power dam of the Hudson River Power Company. The laborers and many of the masons are Italians, who live in shanties

on the northside of the river. The main portion of the work is carried on at present on the opposite side of the river. The men have been in the habit of crossing a small bridge, where the river flows through an unfinished portion of the dam, but the river has been rising for several days, and the company, fearing the bridge was unsafe, destroyed it with dynamite.

Below the bridge about the work is a ferry. The boat is a scow-shaped affair, about 30 feet long and about 13 feet wide, and is operated by means of cables. It is large enough to carry a heavily loaded team and as many as 150 men have been taken across it at one time.

When the men were being carried across yesterday an Italian boy became frightened and fell overboard. He was rescued, however.

This morning 70 or 80 men got aboard of the boat, leaving a big crowd on the bank waiting for the next trip. When a few feet from shore, the water splashed against the rail, and the boy who had fallen over the previous day seized one of the top tackle ropes which ran from the overhead cabin to the stern of the boat. Some of the men started toward him and in vainly the boat careered and fled. The Hudson, swollen by the fresh rains, bore a score or more of the struggling men down the stream. Many others succeeded in catching hold of the boat, which had righted, and they clung there until they were pulled ashore.

The wildest excitement prevailed, but the current carried many of the men toward shore, where they were rescued. Teams were quickly harnessed and loaded with skilled log-drivers and sent down the river to points where the bodies would likely be found. Dozens of dinner pails, hats and coats were fished out, but it was nearly 6 o'clock before the first body was found. This was found in a log jam 2 miles below the dam, and was recognized as that of an Italian interpreter.

The river for miles is being watched and dragged in hopes of finding the bodies of the other victims. There were but two or three English-speaking men on the boat, the Italians being all designated by number. The rolls of the men were called, and tonight everybody has been accounted for but 16 men, and it is certain that these men were drowned.

It is unlikely that all the bodies will be recovered. The river is full of logs, and at the high boom, five miles down the river, there are many thousands of them.

Portland, March 7.—Channing M. Ward, of Evanston, Wyo., and D. S. Kamerer, of Pittsburg, Pa., says the Portland Journal, arrived this morning for the purpose of at once establishing a packing house in Portland. These are two of the gentlemen who incorporated the Columbia Packing Company with a capital stock of \$750,000. Mr. Ward, who seems to be at the head of the concern, was very uncommunicative regarding the project on foot of making Portland a livestock center.

"I am not in a position to make a statement as to what we are going to do," was the invariable answer to nearly every question put to Mr. Ward.

"What did you come to Portland for?" was asked.

"We came to look around for a few days. When we get our bearings then we will go back East, make some necessary arrangements with the other incorporators and then return to Portland."

"Is it a fact that you are going to start a meat packing plant in Portland?" was the next question.

"It looks that way, does it not?" counter-queried Mr. Ward.

"When are you going to start work, then?"

"I do not know when we will start work, but you may be assured that it will be pretty soon. We came here to start a meat packing plant and we are going to do it. We cannot discuss our plans for the present or future, as we must first investigate and get our bearings, then we can talk."

The Columbia Packing Company, of which Mr. Ward seems to be the head, was incorporated in Portland about two months ago with a capital stock of \$750,000, the incorporators being C. M. Ward, David S. Kamerer and E. B. Wilson. About three weeks ago an option was taken by this company on 400 acres of land near St. Johns. It is understood that the property will be purchased by the company at \$100 an acre.

The plant of this company will give employment to about 1,000 men. It will be furnished with the most modern machinery.

Our store will close at 7 p. m. during January, February and March, Saturday evenings excepted. J. M. Harris.

How His Garden Grew

THE average man who moves from a flat or from a city house with a 12 by 14 lawn to a place in the suburbs with a generous back yard yearns to plant things and see them grow.

Mr. Grimston—which, by the way, is not his real name—says this was one of his ideals which, last year, was rudely shattered. He says he thinks the reason Mary was "quite contrary" was because her garden made her so.

Their suburban residence has quite an extensive back yard, and Mr. Grimston worked industriously at it mornings and evenings trying to get it into presentable shape, for the previous tenants had used it as a depository for tin cans, old rusty pans and disabled coffee pots.

"How delightful it is to live in a home at last," he remarked to a friend who called one evening soon after they had moved. "I don't call the flat where we have been living a home. 'God bless our home' looks out of place on the walls of a suite of rooms in a large apartment building; it ought simply to be 'God bless our flat.' We have procured a cat and three kittens in order to make the place seem as homely as possible, and I am going to raise one of the finest gardens in the back yard you ever saw. To raise our own vegetables will be a saving of money, and—"

"I don't know about that," interrupted his friend. "I raised some potatoes one year and at the end of the season found they had cost me just five dollars a bushel. Cheaper to buy at the grocery, you know."

"That was because you hired a man to take care of 'em. I'm going to work my garden myself. I shall attend to it mornings and evenings, see."

"There is something poetical and wonderful to me about the planting season," said Mr. Grimston when he came home one night with various packages of seed. "Think of the germ of life inclosed in one of these tiny seeds! Our schoolbooks told us of a raspberry seed found in the stomach of a man who had been dead hundreds of years, and the seed upon being planted grew and produced fruit. There is no accident or caprice in nature; every little seed knows just what it has to do and it does it."

"I am not posted on such things," replied his wife, "but I wish our yard had more sunshine. Those large trees on either side of us will completely shade your garden."

"Oh, that doesn't matter," he returned; "don't you worry. This afternoon I shall plant my radish, lettuce, onion and cucumber seeds, and tomorrow I shall plant my peas and buy some tomato plants. The vegetable man will not make much by calling here this year, my dear! Think of having fresh vegetables of our own growing! When I was a boy and used to visit my uncle

in the country I would take some salt and go to the garden and break open a large, beautiful tomato, red as a ruby on the inside, sprinkle some salt on it and eat it right there, and I assure you it was perfectly delicious. And the radishes! Why, half the radishes we buy are soft and spongy from being kept too long. You will see that ours will be crisp and toothsome."

Mr. Grimston whistled gayly as he raked and hoed his vegetable beds, and who so happy as he when the threadlike green spears and scalloped leaves began to peep from the ground!

"Our lettuce will be very fine," he said; "it has such large, strong roots, and our tomatoes are growing like anything."

"I should think so!" returned his wife. "At the rate these plants are shooting up they ought to bear fruit as large as watermelons."

"True," said he, "and the cucumber roots also are very large. The onions look a little sickly, but they'll come out all right, for onions will grow anywhere."

He had driven sticks in the ground for his peas, which were beginning to grow nicely, and he felt that, taken all in all, his garden was in a very satisfactory condition.

Unfortunately Mary Ellen—the cat—and her offspring enjoyed working in the garden fully as well as did Mr. Grimston, and this became more evident as the kittens grew older. The twining pea vines were a never-ending source of delight to the kittens. Sometimes they amused themselves by climbing to the top of the supports; at others they preferred to stand off a few paces and with a sudden run and jump throw themselves against the vines, which they bore triumphantly to the ground. Mr. Grimston tried to keep these pests shut up in the cellar, but stupid Bridget invariably managed to let them escape from their prison, when they returned to their old tricks with more enthusiasm than before.

"Ye'll never raise a garden wid thim cats around!" said Bridget, who was tired of being reproached for her carelessness.

"I agree with you, Bridget," he returned, "and I will get rid of Mary Ellen if you will dispose of the kittens. Is it a bargain?"

"Sure, an' I think I can manage it," she replied.

Early the next morning, Mr. Grimston started out on his wheel with Mary Ellen under his arm. She did not seem to appreciate this form of locomotion, and when about a mile from home escaped from him and fled, a flash of white across the green of a vacant lot. He had intended to take her much farther, but felt sure she would not find her way back again.

At twilight he saw Bridget go out of the back gate with an old peach basket covered with newspapers on her arm. From the interior of the basket came feeble, but continuous protests in the form of plaintive little squeaks and wails. He asked no questions, nor

did Bridget upon her return vouchsafe any information.

The following morning a small boy informed Mr. Grimston that the old lady who lived in the house with the extensive grounds in the next block wished to see him. She was the richest woman in the neighborhood and was said to be eccentric and more or less of a terror to her acquaintances. Greatly surprised at her wish to see him, and trying to surmise what her object could be, Mr. Grimston called there on his way to the train. The maid who opened the door left him standing in the wide hall, after sourly informing him that her mistress would be down in a moment.

The mistress soon appeared; she was tall and large in proportion. Her mouth was set with anger as to appear almost square, and her eyes had so narrowed themselves as to be nearly closed. She seemed to fill the hall with an atmosphere of wrath.

"I would have you know, sir," she said, in a low, intense voice, "that my place is not a pound."

"Certainly not, madam," agreed the puzzled Mr. Grimston.

"Then what do you mean by leaving your wretched cats here?" He understood her now. Bridget had let the kittens escape, and they had entered this woman's grounds.

"Oh," he said, smiling feebly, "I am very sorry, indeed. I—I missed my kittens, but had no idea where they had gone. Am very sorry they came here, but there is no telling where cats will wander, you know."

"Wander! You don't mean to say that three kittens will wander away in a basket of their own accord, do you? My youngest boy saw your maid leave those cats on my back porch last night. Determined to find who, she was he traced her to your house."

"I sincerely regret this," he said, in great distress. "Our maid is just over from the old country. She does not seem to understand half that we say to her. I haven't the faintest idea why she brought the kittens here."

His antagonist surveyed him cynically.

"It is your maid's fault that the old cat also is here?" she asked.

"I don't understand," murmured Mr. Grimston.

"Follow me, sir!" she commanded, and preceded him to the back porch. Alas! There was the identical peach basket, there were the three kittens playing about, and, worst of all, there was Mary Ellen herself, who arched her back and affectionately rubbed herself against him as one who joyfully greets an old acquaintance.

"I assure you, madam," declared the wretched Grimston, "that I had nothing whatever to do with sending the cats here!"

"My coachman passed your house early yesterday morning," said she. "He saw you start out with this cat; when he returned an hour later the creature was in my yard."

Mr. Grimston felt that were this a case of murder the circumstantial evidence would be strong enough to hang him. He tried to explain, but she would not listen, being one of those persons who like to hug a grievance to their hearts and are loath to have it explained away.

"Take your animals and go!" she said.

He put the kittens into the basket, not without some difficulty, for they objected strongly to the arrangement; then, taking Mary Ellen under the other arm, he bade the mistress of the house a polite good morning and went out at the back gate, feeling that his exit was by no means a dignified one. He carried his burdens home and left them in the cellar.

"If you let those cats out of here again," he said to Bridget, relieved to find some one upon whom to vent his wrath, "you'll be sorry for it!"

The injustice of this explosion wrought upon Bridget's feelings to such a degree that when he returned home that night he found his wife with a tragic brow preparing dinner, and was informed that the maid had departed.

The garden, the cause of all this trouble, continued to grow with the most surprising results. The lettuce had remarkable roots, but no tops. A sufficient quantity of small pale leaves were procured from the bed one day to garnish a dish of cold ham, and that was the first and last appearance of Mr. Grimston's lettuce in public. The radish leaves were large and strong, but their roots were pale and attenuated; the tomato plants grew tall and vigorous and produced two or three tomatoes the size of cherries. Aunt Deborah from the country sat down on the ground and laughed when she visited the garden.

"You don't mean to tell me, Oliver, that you tried to raise onions from the seeds?" she said. "Why didn't you get the sets?"

"I didn't know that there were such things as onion sets," said he. "They wouldn't have done any good if I had planted them. I had tomato 'sets'—if that's what you call them—and look at them now! They seem to have had the notion that they were intended to be currant bushes."

Aunt Deborah laughed again, and so did Mr. Grimston, but not so heartily. And this is why Mr. Grimston's back yard is covered this year with soft green grass.—Chicago Evening Post.

Millet in Russia. Millet is in some parts of Russia taken the place of wheat as an article of staple food. Millet cannot be grown on soil unfavorable to other grains, but it cannot resist the effect of cold. From 1892 to 1896 the average annual production of millet seed in Russia was 6,000,000 bushels, but in 1896 it ran up to 9,500,000 bushels, and is remaining more or less at this figure. Printing in China 2,000 Years Ago. Printing is said to have been known in China as early as 202 B. C.

Reduction in Water Rates.

We are proposing to reduce the rates on water, and to arrange with all consumers so that all may be treated the same. To do this we must insist on all bills being paid in advance or by the 10 of the month as our rules and regulations call for, and as all other cities require. We have no desire to have any trouble with any consumer, but to treat all alike. Our rules must be enforced. If anything should happen that the water is not used after being paid for, the money will be refunded.

Very Truly Yours,
Corvallis Water Co.

For Sale.
Shropshire sheep and Poland China hogs. Wanted to buy or take on shares, band of goats.
L. L. Brooks.

Lost.
On Jefferson street, a purse containing small change and a thimble. Finder please return same to TIMES office.

Nut Butter
Is a very popular substitute for fats and oils. At Zierolf's.

Notice of Final Settlement.
In the matter of the estate of Elda J. Elliott, deceased:
Notice is hereby given that I, Ernest Elliott, as administrator with the will annexed of the estate of Elda J. Elliott, deceased, have filed my final account as such administrator with the clerk of the county court of Benton county, state of Oregon, and the said court has fixed Monday the 6th day of April, 1903, at the hour of 2 o'clock in the afternoon of said day as the time, and the county court room in the court house at Corvallis, Oregon, as the place for hearing any and all objections to the said account, and for settlement thereof.

Dated, March 6, 1903.
ERNEST ELLIOTT,
Administrator with the will annexed of the estate of Elda J. Elliott, deceased.

Summons.
In the Circuit Court of the State of Oregon for Benton County.
Seth H. Childs, Plaintiff, vs. B. E. Longbottom, D. D. Longbottom, J. J. Longbottom, A. Roy, Sadie Roy, Amanda M. Longbottom, John Longbottom, Hattie Longbottom, Defendants.
To B. E. Longbottom, J. J. Longbottom, A. Roy, Sadie Roy, Amanda M. Longbottom, John Longbottom, Hattie Longbottom, Six of the defendants above named:

In the name of the State of Oregon, you are hereby summoned and required to appear in the above Court at the Court room thereof, in the City of Corvallis, Benton County, State of Oregon, on or before Wednesday the 25th day of March, 1903, to answer to the Plaintiff's Complaint now on file in said Court in this suit and if you fail to so appear and answer for want thereof the Plaintiff will take a decree of the Court for the relief prayed for in said Complaint to-wit: That the Plaintiff is the owner in fee simple of the following described premises, to-wit:

Beginning at the S E Corner of the N E Quarter of Section 2 being the S W Corner of stob Grier's homestead claim; and running thence W 30 rods; thence N 87 and 1/2 rods; thence E 80 rods; thence S 87 and 1/2 rods to the place of beginning; also a narrow strip land being a part of Lot No. 3 in said Section 2, and bounded as follows: On the E by the S E Quarter of the N E Quarter of said Section 2 and on the S by the land of William A. Slate and on the N by the land of C. C. Chandler and being a part of said Lot 3, heretofore sold to C. C. Chandler by F. M. Seitz and except one-half acre of the above described, given for a cemetery and described as follows:

Commencing at the S E Corner, of the N E Quarter of said Section 2, running thence N 22 rods; thence W 3 rods and 16 links; thence S 22 rods; thence E 3 rods and 16 links to the place of beginning containing half an acre, also except the following:

Beginning at a point where the E line of the James Edwards Deed L. O. No. 10 of No. 47 running thence East 61 degrees South 1/2 chain and 64 links thence S 55 degrees W 2 chains to Alsea River; thence following the course of the river to its mouth and bounded as follows: James Edwards land claims thence N to the place of beginning containing one-fourth acre or more or less all being in Section 2 of T 14 R 3 W 1/2 of Benton County, State of Oregon, and decreeing that you have no right, claim title or interest of any kind in the above described premises, and forbidding you from asserting any claim or interest therein.

This summons is published by the order of Hon. Virgil A. Carter, Judge of the County Court of the State of Oregon, for Benton County, made on the 10th day of February, 1903. To be published for six consecutive weeks and the date of the first publication thereof to be February 11, 1903.

W. S. and J. N. McFADDEN,
Attorneys for Plaintiff.

Notice of Final Settlement
In the matter of the Estate of William Allen, deceased.
Notice is hereby given that I, Mary C. Allen, as administratrix of the estate of William Allen deceased, have filed my final account as such administratrix with the Clerk of the County Court of Benton county, State of Oregon, and the said Court has fixed Monday the 6th day of April, 1903, at the hour of one o'clock in the afternoon of said day as the time, and the County Court room in the Court house in Corvallis, Oregon, as the place for hearing any and all objections to the said final account and for settlement thereof.

Dated this March 7, 1903.
Mary C. Allen,
Administratrix of the estate of William Allen, deceased.

Notice of Final Settlement.
Notice is hereby given that the undersigned, executor of the estate of John Burnett, deceased, has filed her final account in said estate in the County Court of the State of Oregon for Benton County, and on Monday, April 6, 1903, at the hour of ten o'clock a. m., at the County Court room in the Court House in Corvallis, Benton County, Oregon, is the time and place fixed by the Court for hearing objections, if any, to said final account and settlement thereof.

Lartha Burnett,
Executor.

Administrator's Notice to Creditors.
Notice is hereby given, that the undersigned has been appointed administrator of the estate of Kinman Vanderpool, deceased, and all persons having claims against said estate are hereby required to present the same duly verified as by law required to me at Wells, Oregon, or at the office of Yates & Yates, Corvallis, Oregon within six months from this date.

Dated at Corvallis, Oregon, this 7th day of February, A. D. 1903.
VIRGIL A. CARTER,
Administrator of the estate of Kinman Vanderpool, deceased.

Notice for Publication.
Timber Land, Act June 3, 1878.
United States Land Office, Oregon City, Oregon, January 12th, 1903.

Notice is hereby given that in compliance with the provisions of the act of congress of June 3, 1878, entitled "An act for the sale of timber lands in the states of California, Oregon, Nevada, and Washington Territory," as extended to all the Public Land states by act of August 4, 1892,

Adelbert D. Perkins,
of Toledo, county of Benton, state of Oregon, has this day filed in this office his sworn statement No. 0009 for the purchase of the N 1/2 of NE 1/4 of Section No. 28 in Township No. 12 S Range No. 7 West, and will offer proof to show that the land sought is more valuable for its timber or stone than for agricultural purposes and to establish his claim to said land before Victor P. Moses, Clerk of Benton County, Oregon, Corvallis, Oregon, on Wednesday, the 8th day of April, 1903.

He names as witnesses:
John W. Hyde of Philomath, Oregon.
Frank M. Spencer
William Braxton of Toledo, Oregon,
Charles Kregor
Any and all persons claiming adversely the above described lands are requested to file their claims in this office on or before said 8th day of April, 1903.
CHAS. B. MOORES,
Register.

Willamette Valley Banking Company.

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Exchange issued payable at all financial centers in United States, Canada and Europe.

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SEATTLE AND TACOMA—London & San Francisco Bank Limited.

CORVALLIS & EASTERN RAILROAD.

Time Card Number 21.

2 For Yaquina:
Train leaves Albany.....12:45 p. m.
" " Corvallis..... 2:00 p. m.
" arrives Yaquina..... 6:35 p. m.
1 Returning:
Leaves Yaquina..... 6:45 a. m.
Leaves Corvallis..... 11:30 a. m.
Arrives Albany..... 12:15 p. m.
3 For Detroit:
Leaves Albany..... 7:00 a. m.
Arrives Detroit..... 12:05 p. m.
4 from Detroit:
Leaves Detroit..... 12:45 p. m.
Arrives Albany..... 5:35 p. m.
Train No. 1 arrives in Albany in time to connect with S P south bound train, as well as giving two or three hours in Albany before departure of S P north bound train.

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Train 3 for Detroit, Breitenbush and other mountain resorts leaves Albany at 7:00 a. m., reaching Detroit at noon, giving ample time to reach the Springs the same day.

For further information apply to
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Manager.
H. H. Cronise, Agent Corvallis.
Thos. Cockrell, Agent Albany.

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Philomath, Oregon.

E. Holgate
ATTORNEY AT LAW
JUSTICE OF THE PEACE
Stenography and typewriting done. Office in Burnett brick Corvallis, Ore

W. T. Rowley, M. D.
(HOMOEOPATHIC)
Physician, Surgeon, Oculist
Corvallis, Oregon.

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Attorney-At-Law.
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Office over postoffice. Residence Cor. Fifth and Jefferson streets. Hours 10 to 12 a. m. 1 to 4 p. m. Orders may be left at Graham & Wortham's drug store.

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