CITY NEWS IN BRIEF

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AMUSEMENTS.

HEILIG THEATER (Fourteenth and Washington streets)—Henry Woodruff in the college play, "Brown of Harvard." Tonight at 8:15.

MARQUAM GRAND (Morrison street, between Sixth and Seventh)—The spectacular extravaganza, "The Devil's Auction." Tonight at 8:15.

BAKER THEATER (Third, between Yamhill and Taylor)—Baker Theater Company in "The Mills of the Gods." Tonight at 8:15 o'clock.

EMPIRE THEATER (Twelfth and Morrison)—"A Desperate Chance." Tonight at 8:15 o'clock.

GRAND THEATER (Washington, between Park and Seventh)—Vaudeville, 2:30, 7:30 and 9 P. M.

PANTAGES THEATER (Fourth and Stark)—Continuous vaudeville, 2:30, 7:30 and 9 P. M.

LYRIC THEATER (Seventh and Alder)—The Allen Stock Company in "Mr. Barnes of New York." Tonight at 8:15. Matinees Tuesday, Thursday, Saturday and Sunday at 2:15 P. M.

STAR THEATER (Park and Washington)—The French Stock Company in "Kidnaped." Tonight at 8:15. Matinees Tuesday, Saturday and Sunday at 2:15 P. M.

DISCUSS CHURCH UNION.—The Men's Club of the First United Brethren Church, East Fifteenth and East Morrison streets, has invited the pastors and men of all the Evangelical churches of the city to meet at this church tomorrow night to discuss the feasibility of a church union. The churches invited are the First Evangelical, East Sixth and Market streets; Memorial, Tibbetts and East Eighteenth streets; United Evangelical, East Tenth and Sherman streets; Lents Church, Albina, Fargo street; North Albina and the German Church, Tenth and Clay streets. It is announced that the prospects of a union between the United Brethren and the Methodist Protestants are good, and there is a growing sentiment in the United Brethren circles in favor of organic union with both branches of the Evangelical churches.

BRIDGE COMMITTEES TO MEET. — The committees appointed by the civic improvement clubs on the East Side will meet tomorrow night in the rooms of the East Side Club, in the Sargent Hotel, corner Grand and Hawthorne avenues. It is expected that the suggestion of Thomas G. Greene, that if the bridges are to be regulated, they must be regulated with the consent of the War Department only, will be followed. However, Mr. Greene thinks a showing can be made of the volume of business crossing the bridges compared to what passes up and down the river that will command attention. It is desired that all who have been appointed on the committee by the push clubs attend this meeting.

LAURELWOOD CHURCH SOCIAL. — The Ladies' Aid Society of the Laurelwood Methodist Episcopal Church, on the Mount Scott line, will give a social and literary entertainment tomorrow afternoon, between 2 and 5 o'clock, at the home of Mrs. Ira Sweetland. Mrs. Keala Kai, Mrs. Shan and Mrs. Hallans will sing Hawaiian songs, accompanied by the Hawaiian Glee Club. There will be a reading by Mrs. Minta Zebrung and piano music by Mrs. Thompson. Light refreshments will be served.

CHAUNCEY SAGER DEAD. — Chauncey Sager, a well-known farmer who lived near Lents, Or., on the Mount Scott railway, died at his home Saturday night, at 11 o'clock, at the age of 80 years. He is survived by his widow and the following children: Grant M. Sager, Arthur Sager, Mrs. Cora E. Campbell, Mrs. Jessie M. Kemp, Clyde E. Sager, Mrs. Myrtle Hill, Lawrence R. Sager and Harry A. Sager. Arrangements for the funeral have not been made.

MEETS IN SELLWOOD LIBRARY.—On invitation of the librarian, the Sellwood Board of Trade will hold its meeting tonight in the rooms of the Sellwood Branch Library, on Umatilla avenue. The attendance of the members of the Board was asked that they might see personally what the library is doing. A suitable home will be wanted in Sellwood for the branch library, and assistance is expected from the Board of Trade.

FUNERAL OF WILLIAM RUPACH.—The funeral of William Rupach was held yesterday from Holman's undertaking chapel. Interment was in Multnomah Cemetery. Mr. Rupach was 42 years of age. He died at his home in Tremont last Thursday. He was a resident of the East Side for many years before moving to Tremont.

SUSAN P. LAWRENCE'S FUNERAL.—The body of Mrs. Susan P. Lawrence, who died at the home of her daughter, Mrs. L. Y. Ehrlich, in McMinnville, where she had gone on a visit, will arrive here this morning. The funeral will be held at Lone Fir Cemetery today at 2:30 P. M. Mrs. Lawrence was the mother of F. D. Lawrence, of Portland.

PAVE WITH STONE BLOCKS.—Property-owners on East Burnside street, between Union avenue and the bridge approach, are considering the question of using stone blocks with which to pave that portion of East Burnside street. Owing to the heavy travel enduring paving material is considered necessary.

OPEN NEW STREETS.—A special committee from the North East Side Improvement Association will assist Councilman Menefee in opening streets through the Montgomery tract east of Larrabee street. There is a considerable tract here where nearly all the streets have not been opened.

MOUNT SCOTT CLUB MEETS.—The Mount Scott Improvement Club, of which E. T. Naghel is president, will meet tonight to receive reports from road and other committees. A delegation from the Initiative and Referendum League will be present to set forth the objects of that organization.

EAST SIDE MILL & LUMBER COMPANY, mill and general office at the foot of Spokane avenue. Lumber piling and poles. Hours at city sales office, 251 Washington street, 8 to 9 A. M. and 4 to 5:30 P. M.*

CASH paid for savings or check accounts in the Title Guarantee & Trust Bank. H. E. Noble, Commercial block.*

WILL pay cash for deposits, Oregon Trust or Title Guarantee. H. W. Goddard, 110 Second street. *

BUY the best coal, Wallsend, $6.50 per ton. Independent Coal & Ice Company. Both phones. *

DR. OSMON ROYAL has returned. Hours 2 to 5 P. M., 209 Marquam building. *

TITLE GUARANTEE & TRUST accounts bought. 291 Morrison street. *

A. O. H. IMPORTANT.—All attend meeting tonight, W. O. W. hall. *

DR. E. C. BROWN, EYE, EAR; Marquam.*

NEW GRANGE OFFICERS

Installations Held by Russellville and Woodlawn Lodges.

The following officers of Russellville Grange, Patrons of Husbandry, were installed Saturday night, John Welbes being the installing officer: Master, Emmett Huffman; overseer, Clayton B. Lewis; secretary, Martha Jensma; treasurer, O. Pittman; chaplain, Mrs. T. L. Pollock; steward, Sam Richmond; assistant steward, John Milkelson; lady assistant steward, Elsie Lewis; Ceres, Mabel Mickelson; Pomona, Bertha Pollock; Flora, Clara Anderson. The report of the secretary showed 172 members in good standing. This Grange is four years old.

The new officers of Woodlawn Grange installed Saturday night by J. J. Johnson, are the following: Master, J. W. Black (re-elected); overseer, Anna H. Patten; lecturer, Susan E. Windle; steward, J. E. Stansberry; assistant steward and chaplain, Martha Hammand; treasurer, Fred Keller; secretary, Clara A. Garnett; Ceres, Eva Robinson; Pomona, Edith Schmerl; lady assistant steward, Allie Jerman; musician, Nettie Kubik.

At the Theaters

What the Press Agents Say.

"BROWN OF HARVARD."

Henry Woodruff and Supporting Company Make Hit at Heilig.

The attraction at the Heilig Theater, Fourteenth and Washington streets, tonight and tomorrow night at 8:15 o'clock, will be the clever young star, Henry Woodruff, in Henry Miller's production of the best of all college plays, "Brown of Harvard." This well-known actor-manager has surrounded Mr. Woodruff with an excellent supporting company and has given this drama the same careful attention to detail that is characteristic of all plays in which he appears himself. This is Mr. Woodruff's first time in this city, and judging from the reception last night's big audience gave him he has thoroughly established himself with Portland theater-goers.

A special price matinee will be given tomorrow, Tuesday, afternoon. Seats are selling at theater for the engagement.

"THE MILLS OF THE GODS"

Powerful Drama of Modern Life This Week at Baker Theater.

Last week Portland theater-goers waxed enthusiastic over Broadhurst's play, "The Man of the Hour," and again at the Baker all this week, his only other really serious play, "The Mills of the Gods," bids fair to create no small sensation as produced by the Baker Stock Company. This will be the first appearance of this powerful play in Portland, and great credit is due Manager Baker for obtaining a play of this caliber to present at popular prices.

"The Devil's Auction."

Because "The Devil's Auction" is an old standby is no reason for it to be regarded as dropping back in the "has been" class, and when the crowded house at the Marquam last night, where the fine spectacle was revived for a run here, came away, the expressions of pleasure and delight heard on every side attested the worth of the piece and excellence of the great company presenting it.

"Kidnaped" at the Star.

At the Star Theater this week the French Stock Company is presenting the comedy-drama, "Kidnaped." The two performances given yesterday were attended by large audiences, which found the attraction all that was represented, refreshing, entertaining, interesting and with comedy. The scenes are laid in New York. "Kidnaped" will be offered at the matinees Tuesday, Thursday and Saturday.

"Mr. Barnes of New York."

It is not necessary to tell people what "Mr. Barnes of New York" is. Gunter's famous story has been read by most everybody with the keenest relish, and when it is said that a play has been constructed and is being played by so excellent a company as the Allen stock at the Lyric the rest can well be imagined. The play has its first presentation tonight and will be on all week.

Empire Matinee Wednesday.

"A Desperate Chance" will be the attraction at the Empire all this week. This play is one of heart interest, and deals with the notorious crimes and sensational escapes of the Biddle brothers in Pittsburg several years ago. Elaborate scenic effects make it one of the greatest of recent melodramas. Matinees Wednesday and Saturday.

AT THE VAUDEVILLE THEATERS

Brisk New Vaudeville Acts.

Bright, brisk vaudeville will characterize the new bill at Pantages this week, opening today. The celebrated French singers and comedians, the Delaurs, are the feature, with their delightful selections from l'opera comique productions. A second big act is George L. Wade, the minstrel king, and a third the Luigi-Piccaro trio, remarkable hand acrobats. Marcello, the modeler in cloth, has a new and exceptionally clever act, and George Hoyt, eccentric singer and dancer, has been making good all through the Western vaudeville circuit. Fred Bauer will sing a new pictured ballad, and the motion-picture comedy, "Professional Jealousy," closes the bill.

Adgie and Her Lions.

This afternoon the programme at the Grand will be changed. For this week the special feature will be Adgie and her lions. This woman enters a cage of wild beasts and shows what kindness can do. There is no other animal act before the public like this. It is a genuine headliner, recognized in every leading vaudeville theater in the country. Surrounding the headline act are many engaging specialties.

Grease, paints and professional supplies at Woodard, Clarke & Co.

WITHERSPOON SEAT SALE

Mail Orders for Famous Basso Received Today.

Beginning today, Monday, mail orders will be received for the coming song recital to be given at the Heilig Theater, on Wednesday night, January 29, by America's greatest basso, Herbert Witherspoon. Address letters and make checks and money orders payable to W. T. Pangle, manager Heilig Theater. Inclose self-addressed envelope to help insure safe return.

These mail orders will be received all this week filled in order of their receipt and returned to the sender before the regular box office sale which opens at the theater next Monday, January 27. This will be one of the most important musical and society events of the season so it behooves you to get your order in as early as possible as many inquiries have come to the theater regarding prices etc. Phone Heilig Theater for any information desired.

Oregon Life Makes Good Showing.

San Francisco Underwriters' Report.

During 1907 Oregon Life Insurance Company of Portland paid for $975,000 of new business. This, together with the fact that the company's lapse ratio was the remarkable low figure of 7 per cent, would indicate that the people of Oregon are keenly appreciative of the value of life insurance, and repose unbounded confidence in their own home institutions.

Not a single death loss occurred during the year, which bears out Oregon's claim that within its borders death is a rare visitor. The company now has $1,600,000 of paid business on its books.

General Manager Samuel is to be congratulated upon the success which has attended his efforts to create a model life insurance company.

The rice paper upon which the Chinese do such charming drawing is a thin sheet of the pith of a tree.

RETORT BY PUTER

Denies That He Is Perjurer, Confessed or Otherwise.

TAKES SLAP AT A CRITIC

Declares No Land-Grabber Has Been Convicted on His Testimony and Attack on Him Is Without Cause.

PORTLAND, Jan. 18.—(To the Editor.)—I notice in your issue of January 17 an extract from the Cottage Grove Leader, under the headline, "This Refers to Mr. S. A. D. Puter," and reading as follows:

We believe that every man, no matter what his station in life may be, who is guilty of conspiring to defraud the Government out of its public lands should be brought to justice, yet we fail to see the propriety or justice to the accused in attempting to convict them upon the testimony of a convict, a self-confessed perjurer and a professional land shark. The spectacle is enough to cause Justice to weep.

If the editor of the Cottage Grove Leader had reference to me when he delivered himself of this outburst of assumed righteous indignation, all that I can say is that he is misinformed as to the facts when he intimates that I am, or ever have been, a perjurer, either self-confessed or otherwise. True, I was convicted of an offense for which I have paid the penalty, and as between myself and the law, the account is square. It is likewise a fact that at one time I was what is commonly known as a "land shark," but I have since seen the error of my ways, and according to St. Luke, "joy shall be in heaven over the sinner that repenteth, more than over ninety and nine just persons which need no repentance."

Now, a word or two in regard to my detractors: The editor of the Cottage Grove Leader is owned practically body and soul by the Booth-Kelly Lumber Company, whose crooked operations I shall expose in my forthcoming book, and when it was first announced that it was my intention to publish a work on the land-frauds, this servile creature lost no time in rushing into print at the beck and call of his masters, and protesting in would-be holy horror against the necessity of its issuance, on the score that the revelations might injure the reputation of this state, or by some equally lame excuse for preying upon public sentiment. It was a case of the Government fearing "the crooks bringing gifts," in this respect, as any child could understand the motives that inspired the tirade. If my memory serves me correctly, The Oregonian at the time made editorial comment upon the subject, calling attention to the fact that only those whose hides were liable to be punctured entertained any serious objections to the publication of my book.

Moreover, none of the accused land grafters has been convicted upon my testimony, as it is a matter of record that I have appeared as witness in only the Blue Mountain Forest Reserve case, in which Franklin P. Mays, Willard N. Jones and George Sorenson were convicted, and against Binger Hermann while he was on trial at Washington, D. C., for destroying public records of the General Land Office.

Senator Mitchell was convicted mainly through the confessions of Judge A. H. Tanner, his law partner, and Frederick A. Kribs, who had paid him money illegally for expediting land claims before the department, their testimony being supported by irrefutable documentary evidence. Neither Meldrum, Williamson, Gesner and Biggs, Willard N. Jones, Thaddeus S. Potter, Miller & Kincart, Charles Nickell, Martin G. Hoge, Charles A. Watson, Coe D. Bernard, Clarence B. Zachary nor H. H. Hendricks were convicted upon my testimony, for the simple reason that I did not appear as a witness against them at any of those trials, so now what becomes of this lying statement that "we fail to see the propriety or justice to the accused in attempting to convict them (the land grafters) upon the testimony of a convict, a self-confessed perjurer, and a professional land shark?

It is quite evident that the comments of the Cottage Grove paper were inspired by a desire to manufacture public sentiment in connection with the case now on trial in the Federal Court, and if my deductions are correct, then it is apparent that somebody is driven to close quarters when they are obliged to resort to such methods. I have not yet been subpenaed as a witness in the case at bar, nor am I in a position to state whether or not I shall be; but, in any event, my testimony would not be relied upon entirely, and in all probability would be merely an insignificant link in the Government's chain of evidence, as it has been in the cases mentioned wherein I was a witness for the prosecution.

Had the comments of the Cottage Grove Leader been confined to its own columns, I should have paid no attention to them, as they would not have been heard 10 miles beyond the point of eruption; but having been reproduced through the medium of a great newspaper like The Oregonian, I consider it incumbent upon me to let the public know something about the actual facts.

S. A. D. PUTER.

PUBLIC ACCOUNTANT ROLE

His Place Definitely Fixed in the World of Business.

PORTLAND, Jan. 19.—(To the Editor.)—The public accountant is a business surveyor who goes behind the data recorded on the books of account, reads between the lines, views the entire business situation, studies the physical facts, determines the element of personality and how far it may affect the accounts, is a judge of men and methods, tactful and discreet, an exact recorder and fair prognosticator, and at all times thoroughly honest and actuated by a strict reserve in the affairs of his clients.

Besides his ordinary duties of routine, such as auditing accounts, preparing financial statements, investigating suspected frauds, instituting economies in office routine, inaugurating cost systems, etc., occasions arise when capitalists contemplating the purchase or consolidation of established industries need a specialist whose work is both of a synthetical and analytical character, one with a trained mind for the accumulation and arrangement of detail, to examine and report upon the conditions as he finds them. And the accountant is chosen to accomplish the task, because of his peculiar training along these lines.

It very often happens that the accountant undertaking such examination discovers that abnormal conditions have affected the revenues, or that the property has been carried on the books at a too conservative estimate in order to swell the profits, or that items properly chargeable to revenue have been capitalized. Here it is the accountant's duty to make due provision in his report for these anomalies, in order to arrive as closely as possible at actual values, which is the ideal desired. It is an open secret that a large percentage of the industrial consolidations organized have an element of fiction in their make-up. This is due to the spirit of venture in times of prosperity among our financial classes, and at the crucial moment these deals have failed to consummate. The special report by an impartial accountant in such cases, supplemented by an appraiser when necessary, is the only safe basis for consolidating commercial plants.

As above stated, the accountant is a synthesist, whose broad estimate of an enterprise has material weight in determining the investment and in arranging the routine work best fitted economically to effect the ultimate object of the investment. He is also an analyst to protect the interest of clients in case of misapplication of the means, perversion of the proceeds, adjustment of assets in case of loss, justifying the book conditions in case of sale, or in maintaining the equities between partners, etc.

As a result of his analyses the accountant may upset the financial statements submitted by the bookkeeper; his exceptions to the value of assets might for the first time arouse the proprietors to estimate their true worth; inventories may need revision; out-of-date stock may have been taken at inflated prices to maintain the credit of a department manager; open accounts may have been carried at face value without any reserve to meet doubtful debts and discounts; competition may have caused some book assets to become worthless, and the absence of modern devices may have caused excessive operating expenditure. These and other irregularities necessarily inflate profits and should carefully be unearthed by the accountant, who at all times should be the sentinel and trustworthy counsellor of his client.

In the course of time, the business community, the banking and investing public, trustees of estates and all who realize the necessity to make full use of all legitimate means of investigating the character of investments, will insist that every prospectus by which they are invited to join in a venture, shall have embodied therein a certified copy of the accountant's report, and refuse all others. For it is impossible in these days of huge corporations, where inherited wealth is transferred to such an enormous extent in the shape of securities, to find a more satisfactory guarantee than the certified statement of an impartial examiner who depends for his practice and standing in the commercial world solely upon the integrity and honesty of his certificate.

ARTHUR BERRIDGE.

RARE RUG BARGAINS.

Down-Town Office Men Should See Jabour's Beauties.

Jabour, the famous rug dealer, is smashing prices on rugs so tremendously that many physicians and other professional men are making their offices most beautiful. Never were such bargains offered. Remember the place, Seventh and Washington streets. *

LAST WEEK

Of the Administrator's Sale.

Entire stock of Black Dress Goods reduced for this final clearance. Great values in Fancy Silks and colored dress goods. Come in today. McAllen & McDonnell. The store noted for Best Goods at Lowest Prices. *

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All the delicacies of the season at the Portland Restaurant; fine private apartments for ladies, 305 Wash., near 5th. *

AUNE—THE PHOTOGRAPHER

Columbia Bldg. West Park and Wash.

Shipmaster Thanks Mr. Grant.

ASTORIA, Or., Jan. 18.—(To the Editor.)—I would like to say a few words in favor of Mr. Grant, who has so kindly come to my aid by supplying me with sailors to complete my crew. Mr. Grant has treated me like a gentleman. If I ever come to this port again he will certainly supply me with any men I need.

W. WILLIAMS,
Master Ship Rajore.

Guilty of Burglary.

COLFAX, Wash., Jan. 19.—(Special.)—Addison Williams, the 16-year-old son of Mrs. Effie Williams, of Garfield, Wash., yesterday pleaded guilty to robbery. He entered the Garfield Hardware Company's store on three occasions. Mrs. Williams stated her son was past her control and he was committed to the Chehalis training school.

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