CONDITION OF COUNTY BOOKS CALLS FOR AN INVESTIGATION

No Evidence of Any Irregularity Is in the Present Administration at the Court House.

(Continued from First Page.)

this total sum the county received $15,774.83. Deducting from this the sum paid by the county to its attorneys, it appears that the net benefit to the county was $14,024.83, or less than 30 per cent of the sum due.

The expert adds that the costs expended by the county were never repaid, that no petition is on file in connection with the compromise and that he can find no opinion by the attorneys advising the settlement.

The man who paid his taxes in full, and remembers that this land was assessed at only half its value, while the mortgage deduction was at its face, thereby virtually exempting the land from taxation, may regret that he did not go and do likewise.

A Wholesale Compromise.

County Court Order No. 194, entered August 22, 1901, cleaned up taxes on about 250 pieces of property at one fell swoop. The amount due was $29,465.28, the amount received by the county, $14,036.55. As in many other instances the expert could not find the petition upon which the order of settlement was based, though he did find a petition asking for the remission of the penalty only on a large portion of the property, and this was granted. As usual, there had been litigation over a portion of these taxes, and as usual, the decision rendered was in favor of the county. The county paid attorneys' fees amounting to $1,500. The tax sale certificates involved in this transaction were assigned to W. F. White, "Agent."

A Costly Settlement.

The next case cited by the expert is particularly interesting. Under County Court Order No. 6a, taxes amounting to $3,163.65 were settled for the modest sum of $293.90, and even at that it would have been better if no attempt whatever to collect the taxes had been made. As usual there was litigation; as usual the county won, the Supreme Court of the United States being the final arbiter, and as usual the county settled. **In this case, however, the county did not realize enough to pay its attorneys, and the report of the expert states that according to the wording of the court's order there is still a shortage of $408.70.**

It appears, therefore, that it would have been better if the county had made no effort at all to collect these taxes, a policy which seems to have been pursued in some cases cited later in the expert's report. John Kiernan was the beneficiary in this transaction, C. S. Lord acting as his attorney.

Trivial Pretext For Non-Payment.

The reason given for settling taxes amounting to $1,452.20 for the sum of $232.08, under County Court Order No. 7a, July 16, 1901, is unique and interesting. The petition sets forth that on the assessment roll the word "Portland" appears only in the first line of the page on which this particular property is described, that the "ditto" marks which should have appeared beneath the word in the next line were omitted, and that on account of this omission the assessment was void. The petition was granted and the omission of these ditto marks cost the county just $1,220.12. John Kiernan was the taxpayer who profited.

THE EXPERT OBSERVES: "THE WHOLE ROLL WAS SIMILARLY MADE UP, AND IF THIS ASSESSMENT IS IRREGULAR, THE SAME FLAW WILL ATTACK TO ALL THE OTHERS." IT WAS EXTREMELY FORTUNATE FOR THE COUNTY, THEREFORE, THAT THE DEFECT WAS NOT GENERALLY KNOWN, FOR IF IT HAD BEEN, NO TAXES AT ALL WOULD HAVE BEEN PAID THAT YEAR.

The case serves to show that if one reason was not good another was found to justify the wiping out of the tax.

Under County Court Order No. 12a, a certificate of sale for $1,810.10 was assigned for $500, less than 30 per cent of the face value of the certificate, exclusive of penalty. The expert states that diligent search has failed to discover the petition on which this order was based, and that if the matter ever came up before the commissioners the papers must have been drawn in the County Clerk's office, as the reputed petitioner, R. L. Wilbur, states that he did not sign any petition whatever.

Generous Terms to Street Railway.

It is impossible to call attention to every case cited by the expert, but mention should be made of County Court Order No. 11a, entered July 16, 1901, whereby taxes due from the Portland Railway Company to the amount of $9,897.18 were settled for the sum of $1,000, or about one-tenth of the amount due. The petition alleges in general terms that "there are defects and irregularities in the assessment which render it void and uncollectable," but the expert found no report by any county official as to the correctness of the allegation, and he states that **the petition bears no evidence of having been acted upon by either the County Judge or the Commissioners, and the journal is not signed by the judge.**

Where so many instances abound of the extreme leniency shown by the county officials in settling with delinquent taxpayers, it would, of course, be expected that in some cases the county's claims would be cancelled altogether, without any consideration. Such was the case. The expert refers to several "settlements" of this character.

County Did Not Get a Dollar.

By County Court Order No. 8a, entered November 28, 1900, taxes amounting to $1,113.77 **were wiped out altogether,** not a dollar of the amount being paid to the county. John Kiernan was the recipient of this generous donation.

The same open-handed generosity on the part of the county was exhibited in an unnumbered order entered May 2, 1900 (Journal 22, page 41), whereby taxes amounting to $523.30 were cancelled without any consideration. This gift went to Fisher, Thorsen & Co. The expert remarks tersely: **"No petition seems to have been filed, and no reason is given for the cancellation."** To the humble taxpayer who is wont to look upon taxes as a debt which must be paid, it may seem that where reasons are so easily devised, some excuse for this cancellation might have been vouchsafed.

Under an unnumbered order entered on June 13, 1900 (Journal 22, page 76), **taxes aggregating $884 are cancelled without the receipt of a dollar by the county. No petition is on file, and no reason appears for allowing the taxpayer to go scot free.** The Portland Cracker Company was the object of this little charity.

Under County Court Order No. 10a, the county was more fortunate. It was lucky enough to get $15.15 from the Scottish-American Investment Company, Limited, in settlement of taxes amounting to $1,010.20, but "no report seems to have been made upon this petition, neither does it seem to have been passed on by the County Judge. The record of this item does not appear regular and has not been transferred to the Summary Roll."

Records Strangely Kept.

The expert finds frequent occasion to note alterations, erasures and irregular entries in the assessment roll, the Commissioners' Journal and in the records of the County Clerk's office. Some are peculiarly interesting.

On July 2, 1902, $513.07 of taxes due from Margaret A. Stevens were cancelled without any consideration under County Court Order No. 795, based upon a petition which had been endorsed, "Denied, W. M. C." (these being the initials of the then County Judge, W. M. Cake.) Afterwards, the expert states, this endorsement was altered and allowed." The petition was drawn in the County Clerk's office and the order was signed by the judge alone.

Under County Court Order No. 609, entered March 26, 1902, R. H. Bowman's taxes were wiped out to the amount of $137.73. The report states that this case was originally compromised on the basis of the payment of the state tax alone, but the notation by the County Judge **was afterward changed and the entire tax was cancelled without any consideration whatever.**

It seems from the records that the settlement of taxes amounting to $22,367.35 for the sum of $1,000, under County Court Order No. 667½ was not accomplished so readily as was usually the case when the county was asked to surrender its assets. The taxes were assessed to the University Land Company. The expert states that the petition was presented at various times to the Board of Commissioners, but was always reported adversely. Finally, however, the deal was accomplished, and on April 14, 1902, the order was entered, **though both the order and the Commissioners' Journal were signed by the judge alone, and there is no evidence that the other Commissioners concurred.**

The expert notes the peculiar circumstances that though the order was entered on April 14, and recited that payment was made by the taxpayer before the allowance of the order, the receipt of the $1,000 was not entered in the cash book until June 20. It is also noted that a portion of the taxes due in this case were city taxes, but the city got nothing out of the settlement, the entire $1,000 being placed in the county fund.

Now You See It; Now You Don't.

A curious alteration of the records is described by the expert in connection with County Court Order No. 16a, July 16, 1901, whereby taxes of $360.20 were canceled as to all but the state tax. The ground for this cancellation was an alleged irregularity in the return on the alias writ. The property involved was block 6, East Portland, and in the description on the alias writ it appeared for a time as block 60. The expert noted on his first examination that the cipher had been added at some time subsequent to the original entry, **"but on a later examination I find that the cipher has been erased,** and the assessment and sale now appear regular throughout. I am at a loss to account for this proceeding," he adds, "but it serves to illustrate the method pursued in this office in regard to the cancellation of taxes."

E. Shannon was the man who reaped the benefit of this deal.

As in scores of other instances, there is **"no evidence that the petition came before the commissioners nor is the journal signed by the judge."**

A Remarkable Transaction.

Many other cases are cited by the expert, but one more will suffice for the present. A wholesale cancellation of taxes, amounting to $7,977.15, was made by County Court Order No. 669, entered July 2, 1902, the consideration received by the county being $500, or about 6½ per cent of the sum due. About 100 pieces of property were included in the terms of this generous settlement, many of which had been sold to the county for taxes, but the order directed that all of these certificates of sale should be assigned to the taxpayer. The certificates were assigned to W. F. White, agent.

Of course, no petition is on file, and the expert observes that the settlement "seems so inadequate that I feel justified in bringing the matter prominently before you, especially as it has come to my knowledge that the holder of these certificates has attempted to collect their full face value from the owners of the several properties."

The taxes embraced in this settlement were canceled on April 4, although the order was not entered until July 2. There was evidently not the slightest doubt in the minds of the parties concerned as to the action the commissioners would take.

In concluding his comment on this remarkable transaction, the expert says: "It is worthy of note that the Commissioners' Journal was signed by the judge only. **Also that his signature was not attached thereto until over five months after he had gone out of office."**

W. M. Cake was the County Judge when this settlement was effected, and it was he who signed the journal five months after going out of office.

Many Shortages Discovered.

In the foregoing presentation of some of the features of the expert's report no reference has been made to the shortages which he discovered in the books of the three County Clerks who came under his investigation. The administration of County Clerk H. C. Smith is comparatively free from criticism in this respect, the total shortage discovered by the expert being only $26.05.

Under County Clerk Hanley H. Holmes the shortages in taxes, licenses and fees reached a total of $2954.56.

Under his successor, L. Q. Swetland, who was in office less than eight months, the deficiency is reported at $553.35.

It should be borne in mind that County Clerk Holmes was ill during a large part of his term, and that during much of this time Swetland was chief deputy. Swetland states, however, that he was not in charge of the office during this time. When Holmes died, several months before his term had expired, Swetland was appointed to succeed him. W. G. Stimson was chief deputy under Holmes from July 30, 1900, to December 1, 1900.

The Men Who Were in Office.

Any one who studies the report of the expert, George Black, must be struck with the fact that the great majority of the ruinous sacrifices of the county's assets occurred during that part of Holmes' term when L. Q. Swetland was chief deputy, from December 1, 1900, to November 14, 1901, and afterward, while Swetland was County Clerk, from November 20, 1901, to July 7, 1902. It also appears that several of the "settlements" of taxes noted by the expert occurred while W. G. Stimson was chief deputy under Holmes.

If the report of the expert is followed by such investigation by the authorities **AS THE TAXPAYERS OF MULTNOMAH COUNTY HAVE A RIGHT TO EXPECT,** both Mr. Swetland and Mr. Stimson will doubtless be called on for an explanation of the extraordinary methods which prevailed during their terms of employment in the county's service.

But they are not the only ones from whom information might be sought. **W. M. Cake was judge of the County Court from July 5, 1898, to July 7, 1902,** and it was during his term on the bench that most of the compromises of the county's claims were effected. He was frequently the only one of the County Commissioners to sign the journal wherein these transactions were recorded, and in one case at least his signature was appended more than five months after he went out of office.

The two County Commissioners who served during the latter part of Judge Cake's term on the bench were William Showers and J. G. Mack. It was their duty to be thoroughly conversant with all of these transactions so vitally important to the county, and it is therefore a reasonable presumption that they were fully aware of all that was going on. Their evidence, if it be forthcoming, should also be of assistance in the investigation of the singular methods pursued in the conduct of the county's business.

Perhaps they can explain incidentally why it is that (in the words of the expert) "orders rebating taxes have been entered so as to attract as little attention as possible, and many instances occur where it is not shown any petition was presented—the years for which taxes are cancelled are not mentioned—no reason is given—nor does it show the amount involved."

A Significant Suggestion.

When the investigation by the authorities begin (if it does begin) one fruitful field of inquiry may be found in a significant intimation contained near the close of the expert's report.

After alluding to the large number of petitions for cancellation of taxes, involving many thousands of dollars, which had been allowed on insignificant technicalities, the expert observes:

"I have cited a few of these instances, but there are many others, appearing regular on their face, **for which I am satisfied other considerations were paid."**

What were these "other considerations?"

To whom were they paid, if not to the county?

Can these questions be answered by the gentlemen above named who were charged with the collection or settlement of the county's claims for taxes?

There are other features of the expert's report which are not covered in this review, but which will be presented hereafter. The statements published today are a cold, unbiased summary of some of the facts presented in that report. More is to come, not only concerning the County Clerk's office, but also in relation to other departments of the county government whose methods are now under investigation by the expert.

CAMPAIGN TO OPEN IN FIRST DISTRICT

(Continued from First Page.)

from the courts in which he has practiced.

Evan Reames, as his friends call him, although only 38 years old, is the kind of a man who makes friends. He has had a successful career, is of pleasant address, and calculated to make a favorable impression wherever he goes.

In His Home.

There is a charming atmosphere in the Reames home. Mrs. Reames, who was Miss Edith Tongue, a daughter of the late Thomas H. Tongue, and her husband have such literary tastes as make the home delightfully welcome to visitors and the proverbial hospitality and the cheery Western wholesomeness combine to please the guest. Mrs. Reames was educated at the University of Oregon at Eugene and the Pacific University at Forest Grove.

TWO SMALL BOYS ACT AS MOTORMEN

Two mischievous boys, for whom the police are now looking, almost wrecked two City & Suburban trolley cars last night near the company's Woodstock barn.

The boys mounted the platforms of two cars standing on the track a short distance from the barn. They turned on the current, starting the cars toward the barn. The switch leading into the barn was open, and both cars were derailed. The rear car collided with the forward car, tearing the platforms off.

The boys tried hard to turn off the power, but were too greatly excited to do so, and fled from the scene for fear of capture. The police have descriptions of the boys and will probably capture them soon.

REVIEWS TROOPS.

(Journal Special Service.)

MALTA, April 18.—Eight thousand naval officers and marines landed today and passed King Edward in review. The day was very unfavorable, owing to a blinding sandstorm.

WHEAT PRICES ARE REASONABLE

Says Prominent New York Exporter.

Jacob Field Causes Sudden Advance in Peoples Gas Stock—Bank Statement.

CHICAGO, April 18.—The Record-Herald says: "I consider the present prices of wheat in this country reasonable," says a prominent New York exporter who is just back from Europe and who is in the market now," and even with the prospect of a crop of 800,000,000 bushels in this country and of 875,000,000 bushels, including Canada, I think the markets are about where they belong. A large share of winter wheat of Germany has been reseeded to Spring wheat and the yield per acre of the latter in Germany is about half as much per acre as the Winter. So that there is a large loss in reserves if all the Spring wheat is saved.

"Wheat stocks abroad are small, and the consumption has been astonishing. Europe has taken 130,000,000 bushels of foreign wheat in thirteen weeks, and has no better accumulations than before the big imports began. The ocean freights are at a minimum. Europe is only paying 3¼ cents a bushel, ocean tariff, on the purchases it is making. I do not expect a sensational European demand and don't look for extraordinary wheat prices. But the prospects seem to warrant at least the present figures, and to promise a fine season for the Winter exporters.

"There is no improvement ahead for corn until the trash which has been marketed so far is out of the way. The Spring in the United Kingdom is about three weeks early and the corn demand over there will be about that much delayed. Chicago is a short sellers' market."

Says Geo. S. McReynolds: "The hedgers must come here. When there are great crops there are large stocks of grain and heavy carrying charges. Up to recently the only way to make profits was to sell the futures and wait for the premiums to disappear. The fortunes were piled up that way, but for the past two years the old rule has not worked. Short crops, small stocks and lack of good quality has made the better kind of grains scarce and turned the speculative situation upside down. The carrying charges disappeared. Instead of short sellers making money they have lost; and the only money made has been by the speculator who bought the future's discounts and waited for the discounts to disappear. But the new situation has been hard for some of them to appreciate and the new rules have been hard for some of us to learn. People who used to make money have been losing it and those few bulls who used to lose money have been making it."

Work of Jacob Field.

NEW YORK, April 18.—The Chronicle says: The sudden advance in People's Gas, which carried the price to 104, was the work of Jacob Field, who went on the floor of the Exchange just before the close. John W. Gates arrived in Chicago Thursday. He was a heavy buyer of stocks, while there and was said to have given out large buying orders yesterday. The advance in Louisville to 115½ was almost wholly on buying by Mr. Gates. Mr. Wormser said the stock should sell much higher, as it was sure to go on a 6 per cent basis in July.

Will Not Modify Decree.

NEW YORK, April 18.—The judges refuse to modify the Northern Securities decree. Melon cutting in Consolidated Gas is asked for after adjournment of the Legislature. No increase in Norfolk likely. Ninety-six roads for February show average net increase of 4.36 per cent. The currency movement indicates bank gains of $434,000. Bank statement expected to be good. The Union Trust Company is the only institution withdrawing from the clearing house. Bradstreet's report says that hot weather has retarded the retail trade. Canadian Pacific for the second week in April shows an increase of $205,000. Six roads for the second week in April show an average gross increase of 14.25 per cent. Twelve industrials average .97. Twenty active roads advance 50.

Bank Statement.

NEW YORK, April 18.—Reserve on all deposits, increase, $2,166,350; reserve on all deposits other than U. S., increase, $2,260,475; Loans increase, $2,427,800; Specie, increase, $2,017,800; Legals, increase, $363,400; Deposits, increase, $2,459,400; Circulation, increase, $363,600.

Cattle and Hogs.

CHICAGO, April 18.—Union Stock Yards:

	Cattle.	Hogs.	Sheep.
Chicago	9,000	200	1,000
Kansas City	1,500	100	1,000
Omaha	4,500	1,000	250

Hogs—Opened active and steady; 2,500 left over yesterday; receipts hogs year ago, 13,000. Mixed and butchers, $7.00@7.50; good heavy, $7.30@7.55; rough heavy, $7.10@7.25; light, $6.90@7.30.

Cattle and Sheep—Unchanged

Liverpool Markets.

LIVERPOOL, April 18.—Close—Wheat—July, 6-2¾, ⅛ up; May, 6-2¾, ⅛ up.

Corn—July, 4-2¾, ⅛ up; May, 4-4, unchanged.

MARRIAGE LICENSES.

The following marriage licenses have been issued at the County Clerk's office: William Marcus Simpson, aged 33 years, and Octavia N. Glipin, aged 23 years; Joseph S. Pratt, aged 21 years, and Elizabeth C. Mendenhall, aged 18 years, both of Portland; August Eschler, aged 37 years, and Theresa Wolsifer, aged 35 years, both of Portland; J. Lawrence Reed, aged 45 years, and Louisa Pearce, aged 45 years, both of Portland.

A·B·C BOHEMIAN
"King of all Bottled Beers."
Brewed from Bohemian Hops.
Order from
Fleckenstein Meyer Company

Y. M. C. A. CIRCUS FOR NEXT WEEK

All the Features of the Real Thing.

Red Lemonade, Elephants, Clowns and Feats of Contortion on the Program.

The fat man will be king, the ossified woman will be queen, the clown will be court jester, the "barker" for the sideshow will vie with the straining brass of the blaring band for public attention, the pungent and seductive odor of well-stirred sawdust will permeate the atmosphere, the dancing bear will dance again, and the Y. M. C. A. Hall will contain a "real and truly" circus.

"Wild and well-trained, strange and domestic animals," read the posters that were hung today, and those at the head of the giant three-ringed exhibition that will be the crowning attraction in this city on next Friday and Saturday evenings promise that no feature of the ordinary traveling circus will be omitted.

Red lemonade, toy balloons, peanuts to feed the elephant, books of "the latest and most popular songs of the day," candy and oranges will be on hand in the usual profusion and at the usual prices. Even the customary announcement that "no gambling or skin games will be permitted" has been made—and this time there is general public confidence that the statement is the truth.

Annual Y. M. C. A. Exhibition.

It will be a circus of the most approved and modern type—but at the same time will be the annual athletic exhibition of the Young Men's Christian Association of Portland. None but members of the organization will participate, even the "wild and domestic" animals being numbered within the fold. Prof. M. M. Ringler, physical director of the Young Men's Christian Association of this city, is at the head of the entertainment, and his eyes glowed with the keen light of expectancy as he related the various features of the show to a reporter for The Journal.

"We will not leave out anything," he said. "Whatever you find in the real thing you will also find in our show. Oh! but she's going to be a peach!"

On the rolls of the Y. M. C. A. are to be found the names of some of the best athletes and cleverest vaudeville artists in Portland. Ivan Leffler and J. Viggers both have been on the road with tented attractions. Sidney Beck is one of the best known amateur performers on the Pacific Coast, and Harry Livingstone, baton swinger, has a reputation which extends farther than from Oregon City to Skappoose. Not the least novel and entertaining feature of the show will be the events participated in by the class of young women now being trained at the Y. M. C. A. The circus is under the auspices of the Ladies' Class, consisting of the following:

Fred Nelson, Sidney Beck, C. W. Carlton, Harry Lowengast, E. Pierson, E. Shockley, J. Wodeage, V. Ballentyne, C. Vosper, F. Lighty, R. Palmer, W. Vinson, R. Kidd, H. Moore, C. Neth, G. Wilson, E. Thayer.

The Program.

Music will be furnished by the Y. M. C. A. Orchestra. An elaborate program has been arranged as follows:

Grand entry, all performers and animals taking part, led by Seusle's Band and Stanley's Fife and Drum Corps.

Exhibition of wild and domestic animals, to consist of monkeys, mules, bears, "Alice Chew Gum" (celebrated African elephant) and others.

Seid Back, Jr., and Chinese Boys' Brigade will give fancy drill.

Rag-Tags in comic mat work—20 Juniors.

Ivan Leffler, king of the air, in perilous high-wire act.

Fancy march and barbell drill by 16 members of ladies' class.

Horizontal and parallel bars by the leaders' class.

Table pyramids by leaders' class.

Roman ring artists (Viggers and Leffler) in latest aerial act.

High and lofty elephant leaping.

Bailey, the celebrated angle-worm contortionist.

Fancy tactic drill by Sunnyside Boys' Brigade.

Wand pyramids by leaders' class.

MARK HANNA AS LABOR ADVOCATE

He Will Answer Parry on Tuesday.

INDIANAPOLIS, Ind., April 18.—On next Tuesday, Senator Marcus A. Hanna will appear in the light of a champion of organized labor when, before the Amalgamated Iron Workers, he answers the sensational statements made some time ago by President Parry of the National Manufacturers.

In an extensive interview given a local paper today, Senator Hanna said it must be made plain that Parry does not reflect the modern tendency of thought among intelligent manufacturers, and that he would endeavor to place the matter before the workmen and the people in its true light.

MAY LAND AT GUAM.

WASHINGTON, D. C., April 18.—After long consideration the Navy Department has notified the Department of State that there can be no reasonable objection to the Dutch-German Corporation landing a cable on Guam Island. The matter has been under consideration by the department for several months.

PATRIOTS' DESCENDANTS TO DINE.

NEW YORK, April 18.—At the annual banquet tonight of the Empire State Society, Sons of the American Revolution, there will be launched a project for the erection of a monument in Brooklyn to memory of the American patriots, who died in prison ships in Wallbout Bay during the Revolution. During recent excavations at the Brooklyn Navy Yard, preparatory to laying the keel of the new battleship Connecticut the hull of one of the famous Revolutionary prison ships was unearthed.

CONSTIPATION
Scientifically Treated and Permanently Cured
No Drugs
PORTLAND INSTITUTE of PSYCHOLOGY
Magnetic and Suggestive Therapeutics
DR. EDWARD H. COWLES, Prin.
THE MARQUAM.
Consultation Free. Ninth Floor.

GYPSY STOLE $20, MUST PAY $100

Municipal Judge Hogue imposed a fine of $100 upon the female member of the Bulgarian gypsy tribe who yesterday afternoon stole from Ernest Hall a $20 gold piece.

The woman cried, begged and cursed in turn, but Judge Hogue remained unmoved, saying he found it his stern duty to punish any and all offenders of the law, be they male or female, black or white. When assured by "King Mitchell," head of the tribe, that the woman had not sufficient money with which to pay her fine, the Judge said it must either be paid or the woman must go to jail for one year. Up to a late hour it had not been paid, but it is believed the gypsies are merely trying to gain sympathy by leaving the woman in jail.

The gypsy tribe is now encamped upon other people's property in the quiet little suburb of Irvington. Numerous complaints have been made from all sections of the city regarding depredations alleged to have been committed by members of the tribe.

BIRTHS.

In this city, April 18, at No. 6 East Twelfth street, to the wife of Jeff. W. Hayes, a daughter.

CONTAGIOUS DISEASES.

April 17—Esther Helzer, 483 Union avenue. Scarlet fever.

April 17—Edward Rann, 938 East Taylor street. Measles.

DEATHS.

April 16—Andrew E. Wettensten, 10 months, 9 days, 755 Michigan avenue. Tuberculosis.

April 16—Jennie Darrell, 52 years, Good Samaritan Hospital.

April 15—Josie Zimmerman, 26 years, 5 months, 9 days, 58½ Hood street. Phthisis.

April 16—Irene Sewell, 32 years, 5 days, 416 East Third street. Tuberculosis.

April 16—Emma C. Kelley, 37 years, 3 months, 25 days, St. Vincent's Hospital. Anaemia.

The Edward Holman Undertaking Co., funeral directors and embalmers, 280 Yamhill. Phone 507.

J. P. Finley & Son, funeral directors and embalmers, have removed to their new establishment, corner Third and Madison streets. Both phones No. 9.

Crematorium, on Oregon City car line, near Sellwood; modern, scientific, complete. Charges—Adults, $35; children, $25. Visitors 9 to 5 p. m. Portland Cremation Association, Portland, Or.

Clark Bros. for flowers, 289 Morrison street.

BUILDING PERMITS.

Mary A. Knox, two-story dwelling, Michigan avenue between Emerson and Webster, $1,215.

H. C. Buckley, two-story dwelling, Broadway between Eighth and Ninth, $2,800.

FOR GUARANTEED TITLES
See Pacific Coast Abstract, Guaranty & Trust Co., 204-5-6-7 Failing Building.

PREFERS TO SERVE TIME.

J. J. McGuire was fined $15 by Municipal Judge Hogue this morning for beating H. B. Thurmond over the head with a revolver in the Popular Saloon yesterday. McGuire stated that inasmuch as serving time in the city jail is not very hard work, he would save his money by going to jail. Thurmond will be tried on a charge of carrying concealed weapons, as the revolver with which he was beaten belonged to him. He is being held on $25 bonds.

COURT NOTES.

A mechanics' lien suit has been filed in the State Circuit Court by Karl V. Lively, Jr., to recover $311 from R. H. Chaddock.

Judge Sears gave five days stay of execution in the case of Joseph Heiny versus Arthur Heiny before the State Circuit Court this morning on a motion to dismiss the appeal.

In the case of Mary Egan versus The North American Savings, Building & Loan Company, the motion to set aside decree was denied by Judge Sears this morning.

Findings and a decree for the plaintiff was the decision of Judge Cleland this morning in the case of George L. Hibbard versus Sarah J. Henderson.

NEW CORPORATIONS.

Articles of incorporation have been filed at the County Clerk's office creating the F. C. Smith Estate Company, with a capital of $15,000. The business to be conducted by the new concern will be that of general real estate and investments.

FOOTBALL MEN OF GRIT AND STEEL

College Game Requires Great Endurance.

College Athlete Relates Difference Between Oarsmen and Men Who Play the Big Game.

"The temperament required for an oarsman and for a football player is entirely different," says an old college athlete who in his day had had experience in both sports. "In a shell it is not necessary to have as much grit and fight in your make-up as it is in a football game. Of course it takes sand to stick it out to the limit in a hard four-mile race, but it takes more to stick it out in a hard football game and to stand the gaff and stand up to your work for all there is in you when you are tired and bruised in body.

"When a man gets in a boat all that is necessary is to apportion his strength to the four miles. In other words he must be a good plugger. The football player must not only have equal endurance, but he must fight with brain and heart and with every part of him. He must be able to stand up under punishment, and football imposes more wear and tear on the participant than rowing. The contest lasts longer, the player is keyed up more and he has to be more on the alert for the varying emergencies that are constantly arising. The one is a steady grind, the other an ever-shifting conflict, and hence the two sports call for different temperaments.

Great Yale Crews.

"The best crews I ever saw," continued the speaker, but changing the subject, "were the Yale crews of '88 and '02, and the Cornell crew of last year. I don't know but that the last named was the smoothest working crew I ever saw sit in a boat. The strongest and best single oarsman I ever saw among the colleges, and I have seen about all of them, was Julian Kennedy, who rowed at Yale in the 70's. He was on Cook's crew, if I remember rightly. A picture of his back is still hanging up in the Yale gymnasium.

"The advantage the English have over us in rowing is simply this: They begin to learn when they are in the preparatory schools, and they go in for rowing. Furthermore, they are taught the same stroke, and they have nothing to unlearn when they get in college. The English stroke has a long reach and goes 'way back on the recover. This tells on certain muscles and these muscles are hardened from boyhood. However, in this country we are gradually coming to the same stroke by all the colleges.

"I should say that the best weight for an oarsman is between 160 and 180 pounds and the best height about 5 feet 9. The oarsmen should be tall enough to get a good reach."

MORE CHARGES AT WASHINGTON

Another Scandal in Postoffice Department.

(Journal Special Service.)

WASHINGTON, April 18.—The latest irregularities brought to light through investigation of the scandals in the United States Postoffice Department deal with the auction sale of dead letters. At a recent sale postal clerks entered into a conspiracy whereby they were enabled to bid in those letters containing valuables. At that time several clerks were dismissed.

The charge is now made that those discharged because of participation in the unlawful practice were not the chief offenders and that partiality was shown, those principally responsible being allowed to go without punishment.

Laxative Bromo Quinine
Cures a Cold in One Day, Grip in 2 Days
E. W. Grove on every box. 25c