

UNIFORM ACCOUNTING SYSTEM OF OREGON IS NOW BEING DRAFTED

State Insurance Commissioner
Starts Work of Devising
Simple Plan.

Work on the state's uniform accounting system, provided for by act of the last legislature, has been actively started by State Insurance Commissioner J. H. Ferguson. Two men were added to his staff today. They are E. M. Duffy, former statistician of the S. P. & N. E. R. R., and E. M. Smith, for eight years county clerk of Polk county. These men are to begin work at once. Both are experts in account work and business systems.

The first work to be done will be to devise a uniform, simple method of handling accounts of the county clerks and state institutions. The new law provides that the new system must show details of the source and amount of all expenditures and receipts. The system must also be so simple and so easy to understand that any outsider can go into any office and with a little studying become perfectly cognizant with the work of the institution or office.

Before this new system is passed upon, Mr. Ferguson's force is studying the uniform accounting systems of the states of New York, California, Ohio, Indiana, Washington and Wisconsin. The latter state has a system which is regarded as nearly ideal. However, the Oregon force has some ideas of its own on the subject and it is planned to have an arrangement that will be a little different from any of the others. One of the first practical jobs that these men will undertake will be the auditing of the county books. This will not be started for several months, possibly not until early in 1914. At any rate, whenever the work is done it will be thorough. Said Mr. Ferguson this morning:

"Home industry will be patronized in this work, as we will engage public accountants of Oregon to handle it, along with members of our force."

The staff is gradually being increased.

FRESH AIR PROJECT IS GAINING PUBLIC FAVOR

Arrangements Being Made for
Another Excursion to Sil-
verton, Sunday.

The Associated Charities' fresh air fund continues to grow slowly. At noon today it had reached the total of \$1694.95.

Arrangements are being made to send another installment of mothers and children to Silverton Sunday afternoon. Word was received today from Forest Grove that a committee there was seeking to find places to receive a number. A problem was presented by the managers of the fund today when a Chinese widow asked that his three boys might be given the benefit of a trip to the country. The matter was taken under advisement.

Following is the record of today's contributions:

Previously acknowledged	\$1610.95
Cash	12.00
Mrs. Sarah M. Crosby	2.00
Mrs. Charles H. Gaylord	2.00
James C. Stuart	2.00
Bartholomew Hotel	1.00
K. Gehlert	2.00
Mrs. S. Ransom	5.00
Mrs. M. C. Dickson	5.00
Mrs. W. H. Dunkley	5.00
R. Livingston	10.00
A friend	10.00
Friend, St. Helena, Or.	5.00
Harry S. Coleman, Seaview	5.00
Wash.	5.00
Lewis River Navigation Co.	5.00
J. P. Finley & Son	10.00
Total	\$1694.95

MEAT SO ROTTEN IT IS BLACK SOLD BY SEATTLE FIRM

(Continued From Page One.)

head this week, after the shipment of meat from the east had arrived.

While several thousand cans were originally shipped into Seattle, the complaint filed today specifically charges Salsberger & Sons, R. H. Cordray, manager, and R. Fried, salesman, with selling to E. H. Elba, on January 15, of this year, 925 cans of "Advance Brand Lunch Tongue."

The complaint designates this lot as "misbranded food, the same being labeled and branded so as to deceive and mislead the purchaser." Cordray and Fried are named as defendants, Salsberger being out of the court's jurisdiction.

In the complaint against J. R. Grant & Co., as a corporation, and R. Grant individually, the specific charge is that they sold 80 cans of "Potted Turkey, Advance Brand," on April 21.

The Seattle & Puget Sound Packing company, Monroe Lewis and William Lewis, its officers, are accused of selling 29 cans of "Maryland Crab Meat Flakes."

All the cases were set by Justice Brown today for preliminary hearing Monday, August 4.

"We have received no reports of rotten or tainted meats in cans," said Dr. M. B. Macellus, head of the city health department, this morning. "Needless to say our inspectors are working all the time to prevent such a condition as is reported from Seattle. It may be that this report has stirred up something and it will give the inspectors something to watch for, but I doubt very

NORFOLK
NEW
ARROW
COLLAR
HIGH IN THE BACK AND
LOW IN FRONT 2 for 25c
Clubb, Peabody & Co., Inc., Makers

much if there is anything of the sort in Portland."

"I cannot understand how meats in a can could become tainted as the Seattle report states. There is no acid in meat, so there could be no chemical action on the tin cans from the inside, which leads me to believe that the cans of spoiled meat discovered there were stored some place where they either rusted or were acted upon from the outside in some way which resulted in the holes being eaten into the cans, when the meat will turn at once."

"I shall communicate with all the inspectors in the city as soon as possible and have them make a thorough search of the city for any cans of meat packed by Salsberger & Sons or Schwarzbild & Salsberger, and if any are found, shall proceed at once with a rigid examination to determine whether or not the condition of the cans found here is similar to those found in Seattle."

"If the firm still has a plant here, I shall at once investigate that myself," added the health official. "We will start a careful and systematic search for any of their products."

POSTOFFICE BUSINESS SHOWS AN INCREASE

Complete figures on the business of the Portland postoffice for July show a gain of 9.5 per cent over the same month of 1912. The total receipts were \$91,136.55, as compared with \$83,232.87 one year ago. The estimates of yesterday, before the figures had been officially canvassed, showed a gain of but 9 per cent.

There's no power in knowledge unless you know how to put on the harness and hitch up.

FARRELL REMAINS A PARTY DEFENDANT IN COMPENSATION SUIT

Lawyer E. R. Ringo, Overruled,
Says Unpleasant Things of
Attorney General.

(Salem Bureau of the Journal.)

Salem, Or., Aug. 1.—Judge Galloway today denied the motion filed by Attorney E. R. Ringo to have vacated the order of the court making Wilfred E. Farrell a party defendant in the workmen's compensation referendum suit.

The hearing this morning was featured by fits between Attorney Ringo and Attorney General Crawford. Ringo told the court that the affidavit filed by the attorney general requesting the naming of Farrell as a party to the suit did not reflect credit upon the attorney general. He said that the attorney general told him that he thought the referendum petition contained fraud and that he wanted to appear for the plaintiff instead of representing the secretary of state, who is the legal defendant.

"But the attorney general has precluded himself from appearing for the plaintiff by the answer he has filed for the defendant," said Ringo. "If I have anything to say now he will be permitted to be associated with

the plaintiff in the circuit court or the supreme court. In the answer he has filed he denies all charges of fraud, just as much as though Farrell had filed the answer."

On the other hand the attorney general said there was an understanding reached through C. D. Babcock as an intermediary that Farrell should be allowed to come in as a party defendant. He said that Ringo was not playing the game fairly. He argued that it would be illogical for the attorney general to be forced to defend the case in the circuit court and then be required to take the other side of the case in the supreme court, which he said would be the situation if Farrell was excluded. He said that he desired, and did the secretary of state, to sit on the side lines and take no active part in the case. But Ringo could not see that the attorney general was doing this in face of the answer he filed denying the allegations of fraud.

Judge Galloway said he would take no vacation in order to rush the case along. He said he would stand for no delays whatever unless good grounds could be shown for them.

Suffragettes Are Out Again.
London, Aug. 1.—Miss Sylvia Pankhurst, daughter of Mrs. Emmeline Pankhurst, and Miss Annie Kenney, militant suffragette leaders, recently sentenced to Holloway jail for disturbing the peace, were released here today under the terms of the "cat and mouse" act. Both are extremely weak from hunger striking.

Spanish Rulers Leave England.
London, Aug. 1.—King Alfonso and Queen Victoria of Spain ended their week's visit to England today and departed for their summer home at San Sebastian.

Reorganization Sale at Portland's Emporium

The New Management Forced to Take I. E. Solomon's Remaining Stock

Summer Garments to Be Sold Regardless of Price

Beginning at 8:30 A. M. Tomorrow

Z. Swett Company, the new proprietors of Portland's Emporium, kept the store closed all day today in order to go through the remaining stock of I. E. Solomon's Summer goods and reprice them on a scale that would force quick disposal. We'll open up our immense new Fall stocks in two weeks, and not a Summer garment of the old management's stock must be left then.

The exact quantity of each item is given below. Come early—take advantage.

50 Suits—All Mixture Suits up to \$24.75, closed out **\$7.45**

45 Suits—18 White Serges, 15 Pongees, and 12 Linen Suits. No alterations, no exchanges, no C. O. D. Formerly to \$27.50, closed out **\$4.85**

30 Suits—Fancy models, also every white suit in the house, about 41 all told, up to \$42.50, closed out at **\$14.95**

35 Linen Coats—Former prices to \$7.50, to be closed out at **\$1.98**

39 Coats—Wool, silk and linen, formerly \$12.50 to \$17.50, to go at **\$5.95**

27 Coats—Fancy ¾ and full length models, formerly up to \$27.50, to go at **\$9.95**

150 Waists—Received just before I. E. Solomon quit. Newest styles in Linen Waists, worth \$2. Fresh and dainty. To close **\$1.25**

65 Dresses—Tub styles, in linens, cotton Bedford, ratines, lingerie, also 6 white serge dresses. Were \$6.95 to \$10.75, at **\$3.55**

45 Middie Suits—Misses' pure linen and linene white Middie Suits, formerly \$4.25 to \$7.75, to be closed out at **\$1.98**

80 Dresses—The balance of all remaining summer dresses, White serges, 1/2 Price lingerie, linens, ratines, etc. **\$1.25**

200 Sweaters—New \$5 Ruffneck Sweaters, with pockets, Oxford, cardinal and navy. All women's and misses' sizes, close **\$2.95**

265 Waists—Tailored and lingerie, including white lawns. Formerly to \$1.75, now to close **59c**

125 Petticoats—Soft taffetas and messalines, in all colors. Regular \$2.95 val. **\$1.98**

75 House Dresses—Formerly sold up to \$1.95, to close out now at just **98c**



Portland's First Showing of New Satin Hats The Craze of New York

Mr. Hugo Kerble, the new manager of Portland's Emporium Millinery department, is just back from New York. "Seems as if nothing but Satin Hats are being worn," he exclaimed as we went through the display which is ready for you tomorrow.

Note the chic new model our artist has sketched. A stunning combination of black satin, with emerald green facing and stickup at back. Variations of the tam and mushroom shapes are equally popular. See them tomorrow.

New Black and White Trimmed Satin Hats \$4.50 to \$8.50
New Black and White Untrimmed Satin Hats \$2.98

Portland's Foremost Garment and Millinery Store!

EMPORIUM
PORTLAND'S
EMPORIUM

124-126-128 Sixth Street, Just off Washington

Pacific Phone | We Are Principal Portland Agents for Ladies' Home | Home Phone
Marshall 5080 | Journal Patterns—All of the Latest Styles Are Here | A-2112
10c and 15c Each—Embroidery Style Book 15c—July Ladies Home Journal on Sale

On Saturdays
We Open
at 9:15 a. m.
Other Days
at 8:30 a. m.

Roberts Bros.
THIRD & MORRISON

THE MOST IN VALUE — THE BEST IN QUALITY



Women's Summer Neckwear

See Our Morrison St. Window
Display

Exquisite creations of dainty materials that are chic, new, fresh and beautiful. This season's best styles in an unlimited assortment now selling at reduced prices, as follows:

AT 29c INSTEAD OF 50c—Imperial Frill Collars made of dainty materials and shown in a large variety of styles.

AT 59c INSTEAD OF \$1.00—Imperial Frill Collars of Crepe de Chine, Crepe and Marquisette, all choice, new patterns.

AT 98c INSTEAD OF \$2.00—Dainty Dress Sets, shown in pretty patterns in Plauen and Princess Lace.

35c INSTEAD OF 75c—The ever-fashionable Jabots, shown in a wonderful variety of styles and materials.

75c INSTEAD OF \$1.50—The popular large Jabots, made of dainty materials and shown in many choice designs.

SAMPLE COAT SETS from \$1.25 to \$3.98—all great values.

25c Persian, Bulgarian and Maline Bows on sale at 19c
40c Bows of fine silk, with Irish crochet trimmings, at 29c

85c SCARFS 48c—Large variety of styles in plain and figured poplins, also in light and dark colorings.

\$2.00 SCARFS 98c—Made of fine silk and shown in plain colors, also dainty patterns in chiffon.

\$4.00 SCARFS \$1.98—Extra fine, large Silk Scarfs, shown in beautiful designs and rich colorings.

Special Saturday Sale R. & G. CORSETS

THIS SEASON'S STYLES IN COUTIL
AND BATISTE—REGULAR VALUES
TO \$3.00 THE PAIR ON SALE ONLY **\$1.19**

Every Pair Guaranteed, Although Sold at a Lowered Price

Tomorrow we place on special sale several dozen pairs of the celebrated guaranteed R. & G. Corsets, broken lines of this season's best styles, including the leading models with low bust and long hip and back; also medium bust with long hip. All are made of high-grade coutil or batiste, are neatly trimmed with fine lace, embroidery and ribbon bow. They have heavy elastic hose supporters. All sizes in the lot in values up to \$3.00. Your choice Saturday at **\$1.19**



Reductions in Summer Footwear

Here are Underpriced specials in fine summer Footwear that are going to attract a crowd of thrifty shoppers. Come and take advantage.

Women's Fashionable Pumps in Patent Kid, Gunmetal and Tan Leathers, All Sizes and Widths, \$2.50 Grades on Sale **\$1.69**

We feature for tomorrow's sale several of our best selling lines of Women's Pumps, at a price reduction that will be impossible to equal elsewhere. Included are the best styles in patents, gunmetal, kid and tan leathers—all good sizes and widths—the kind selling regularly at \$2.50 a pair. NOW ON SALE AT **\$1.69**

Misses' and Children's Russia Calf Strap Pumps. In sizes 8½ to 2. Regular **99c**
\$2.50 grade, priced at **99c**

Children's Barefoot Sandals. Sizes 8 to 2. Regular \$1.50 grade, at **99c**

Boys' Elk Hide Service Moccasins—all sizes. In values to \$1.75. On sale **99c**

Children's White Canvas Shoes. Sizes 8½ to 11. Regular \$1.50 grade, at **69c**

ENTIRE STOCK WHITE SHOES AND OXFORDS NOW ON SALE AT COST

Women's, Children's and Infants' Hose

At 10c a Pair—All Are Dependable Quality Fast Black Cotton Stockings, Made With Double Heel and Toe—Complete Line of Sizes, Best 15c Quality **10c**

You save a full third on every pair of stockings purchased at this sale—it is an unusual opportunity to secure dependable quality stockings at little cost—one that few women will care to miss. We offer a fine line of women's cotton Hose, made with double sole, high spliced heel and double garter top, in all sizes 8½ to 10. Also boys' and girls' cotton Stockings, made with triple knee, double heel and toe—the kind that stand hard wear—in all sizes 5 to 9½. As well as infants' cotton Hose that are fast black and durable—they come with re-enforced heel and toe and in all sizes 4 to 6. Our regular 15c lines of standard quality Stockings for women, children and infants. Priced at **10c**

WOMEN'S COTTON UNION SUITS IN LOW NECK, SLEEVELESS, STYLES WITH LACE TRIMMED KNEE. ALL SIZES BEST 75c GRADE 63c

Fine, seasonable weight cotton Union Suits for women, shown in the popular low-neck, sleeveless styles with lace-trimmed knee—all sizes 34 to 44. Best 75c grade. On sale **63c** gain Friday at **63c**

Big Saturday Sale of Children's Coats

Desirable Styles in Solid Colors, Shepherd Checks and Mixtures—Values **\$1.98**
to \$4.50 Specially Priced Only **\$1.98**

At considerably less than cost we place on sale tomorrow about 100 Children's Coats, including a large variety of styles. They come in wanted plain colors, neat shepherd checks and in novelty mixtures, and are shown in all sizes from 2 to 6 years. All are this season's goods and all are tailored and finished in a most pleasing manner. Anticipate the children's needs and profit by this extraordinary sale, for you may take your choice from values **\$1.98** up to \$4.50 Saturday at **\$1.98**

Underpriced Sale of Boys' Wash Suits

Best Styles and Materials in **98c**
Regular \$1.50 Values for Only **98c**

For tomorrow, in Muslinwear Section, we have arranged a special sale of Boys' Wash Suits—cool, comfortable, inexpensive garments, shown in the popular Buster Brown and Blouse styles. They are well made of the best quality percale and galatea and are shown in both light and dark colors. All sizes from 2 to 6 years. The kind **98c** regularly sold at \$1.50 on sale.