

# PERFECT FEET

Are not obtained by wearing ill-fitting shoes. A perfect-fitting shoe does double duty; it is always comfortable and it wears longer. Such are the qualities of the shoes we sell.

**GOOD SHOES CHEAP**

**DINDINGER, WILSON & CO.**

Phone Main 1181.

## TO CHANGE SCHOOL

MODERN SCHOOL OF COMMERCE TO BE REORGANIZED

Pendleton and La Grande Institutions to Be Incorporated and Capitalized at \$10,000—New Features to Be Added and New Branches Taught—Both Prosperous Schools.

The Pendleton Business College, which was purchased last spring from H. N. Robinson, by Damon and Jones, of La Grande, and incorporated by them with the La Grande school, as the Modern School of Commerce, is now undergoing reorganization and a stock company is being formed, with a capitalization of \$10,000.

Under the new arrangement the school will be named the Modern School of Commerce and Industry, and the property of the stock company will include the schools in La Grande and this city, with all their fixtures and paraphernalia.

Business men in both cities are interested in the plan, and the incorporation will be completed soon. Under the new company the school will be empowered to teach, in addition to the regular business branches now being taught, advertising, including ad writing, job printing, mining engineering and all the features of a first-class, practical business education, the aim being to fit a man to carry on his line of business without being handicapped by a lack of knowledge of some of its branches.

Both branches of the Modern School of Commerce are in prosperous condition, the La Grande branch finding it necessary to add a large amount of furniture this week, to accommodate the increasing patronage. The Pendleton branch will occupy its present quarters in the La Dow block this year, but if the business increases in proportion another year, it will be necessary to enlarge the quarters to accommodate the necessary paraphernalia of the school.

The patronage of the Pendleton school is very satisfactory, and the new company would step into a well-founded business, with a good reputation in the city and Eastern Oregon. It is the intention of the incorporators to strengthen the preparatory department and add other features, just as fast as business will permit.

At the present time the following branches are taught here: Arithmetic, rapid calculation, bookkeeping, business practice, commercial law, penmanship, shorthand, typewriting, English, punctuation, spelling and

**A**FTER an anxious, fretful day, you need something which shall fit your tired body as a well worn slipper fits a tired foot. It must be something more than food or drink. If you want to taste Nirvana and forget all your tire and fatigue, take a cup of one of Chase & Sanborn's "Original Package" teas. These are the leaves which the natives themselves drink with all their vigor imprisoned. It's a very different drink from ordinary tea. Try a half-pound.

"ORIGINAL PACKAGE" TEAS  
Orloff (Formosa Oolong).  
Koh-i-noor (Eng. Breakfast).  
Orange Pekoe (India & Ceylon).

Sold in Pendleton exclusively by  
**C. ROHRMAN**  
COURT STREET

correspondence. With the addition of a thorough preparatory course, advertising, mining engineering and other branches contemplated by the management, it will be one of the most thoroughly equipped schools of business in the state.

E. Ray Jones, who has charge of the Pendleton school, has made great advances in the usefulness of the school during his management, and will remain in charge.

### MISS SHIRLEY AS KATINKA.

Versatile Actress Scores a Decided Success in "A Modern Magdelene."

Miss Jessie Shirley opened her Pendleton engagement last evening in "A Modern Magdelene," a great English dramatist.

Miss Shirley ably and cleverly takes the role of Katinka in this play and her acting is of a high order.

Another splendid character in the play is Brinker, done by Wilson Forbes. This gentleman gives to his work the finished perfection which denotes the conscientious student and thorough artist.

Miss Laura Adams gave an excellent portrayal of the disagreeable step-mother, while Miss Helen Hamilton played the part of the selfish, weak sister in a delicate and refined manner.

Edmund Abbey was good as Albert Lindsay, the faithless husband, who tempted Katinka. As Eric Hargraves Frank McQuarrie gave a manly interpretation and displayed ability of a high order.

The hypocritical reformer, John Strong, was well played by W. H. Morgan, and all the minor parts were artistically portrayed.

As for the star, too much cannot be said in praise of her conception of the role of Katinka. She has talent that will rank with the best of them, and she may well feel proud of her appearance in the role of "A Modern Magdelene."

Tonight Miss Shirley will be seen in "Camille."

### Returned to the Valley.

N. F. Jones and W. M. Bookman left this morning for Portland, where they will reside in the future. The gentlemen have been residents of Echo for some time, where they have property interests, but will return to their old homes in the valley—Mr. Bookman to Oregon City, and Mr. Jones to Portland.

### Looking for a Location.

G. T. Hockensmith of Halsey is in the city looking for a location in business. It is the desire of Mr. Hockensmith to open a confectionery store in the city, provided he can find a suitable location, and he is now investigating the conditions here with that point in view.

### Off on Bridal Trip.

Mr. and Mrs. Thomas Baker left this morning for Portland and Seattle on a three weeks' bridal trip.

## THE WHOLESOME Crescent



## Baking Powder

The remarkable increase in consumption proves its purity and wholesomeness.  
**ONE POUND 25 CENTS**  
With a Coupon

## SUSTAINS COUNTY

### SUPREME COURT FINDS IN CASE OF BANKS VS. COUNTY.

Held That the Assessment of Stock at Its Market Value Was Legitimate, and That Assessor and Board of Equalization Acted Within the Law—Decision Has a Great Bearing.

The supreme court has handed down its decision in the case of Levi Ankeny and the First National Bank of Pendleton, appellants, vs. William Blakley, as sheriff of Umatilla county, and Umatilla county, respondents. This is the case in which the plaintiffs sought to enjoin the county from collecting the taxes assessed to the bank, alleging that the assessment had been excessive and illegal.

#### History of Case.

George Buzan, as assessor for Umatilla county, made the assessment of the bank on or about March 1, 1899, assessing the shares and holdings of the bank to the bank as a corporation. When the board of equalization met, Mr. Wade, the cashier of the bank, asked that the assessment be changed, alleging that the assessment should be made to the holders of the stock, and not to the bank as a bank.

The board agreed in this, and proceeded to make a new assessment, but in doing this, materially raised the valuation of the bank's holdings and stock, assessing it at what they considered to be the market value of the stock, and not at its par value. This the bank held to be illegal, claiming that they had not been notified of any change in assessment, nor given a chance to present their case, and that the valuation had been placed on the stock by using a private business transaction as the basis of the value of the stock, which they alleged to be excessive for the purpose of taxation. They asked the circuit court for an injunction, but Judge Ellis dismissed the suit upon its hearing, and from this the plaintiffs again appealed to the supreme court.

The defense maintained that there had been no change in the assessment, inasmuch as the first assessment made to the bank was wrong and not legal, and therefore the valuation placed on the stock by the board of equalization was an original valuation, and not an amended one.

The main point of the case hinged on the right and power of the assessor, or of the board to assess at the market value of the stock, and around this point the fight was waged. The valuation of the stock was placed at \$220 per share, a valuation arrived at from the sale of some stock in the Sturgis estate.

#### The Court's Finding.

The supreme court, in ruling on the case, reviews the contention of the plaintiff at length, and in the opinion written by Justice Charles E. Wolverton, it is held that the market value of a bank's stock is the right and proper value to be used in estimating taxes, and that therefore the assessor and the board of equalization acted in perfect legality when they assessed the stock as they did. In summing the testimony up, and as the end to the opinion, Justice Wolverton says: "There is not the slightest evidence in the record that the assessor, the board of equalization or any member thereof acted capriciously or arbitrarily with a view to taxing plaintiffs' shares of stock at a greater rate than was adopted for the taxation of other moneyed investments; nor was the rate of valuation adopted in any degree calculated to lead to such vicious discrimination."

"The allegations of the complaint, therefore, are not established by the evidence, and the decree of the trial court in dismissing it was properly rendered." The decision was therefore affirmed.

This case has an important bearing on the tax question of the county, as it allows the assessor to tax the banks at their actual value in the market, and not at a figure placed upon the bank stock by the owners of it. Such a ruling will make it possible for the assessor to raise much more on the moneyed investment of the county than has heretofore been the case.

### MISS BERTHA MATLOCK COMING.

While Visiting Relatives Here, Will Give Dramatic Readings at the Frazer.

Miss Bertha Matlock, of Portland, sister of Mrs. T. C. Ayres and Mrs. E. A. Vaughn, will arrive in the city December 13, to spend several weeks the guest of relatives and friends.

At the earnest solicitation of her relatives and friends here, Miss Matlock, who is a gifted elocutionist and dramatic reader, has agreed to appear in public one evening and will give an entertainment, assisted by Mr. Zann, a vocalist of sweet voice and great force, at the Frazer opera house, December 15.

Miss Matlock's abilities as an elocutionist have been highly commented upon by the press of Portland, and she is a great favorite with all who have had an opportunity to hear her.

### PROMINENT CITIZEN DEAD.

Carl Mueller, of Cold Springs, Passes Away From Pneumonia.

Carl Mueller, one of the prominent and prosperous farmers of the Cold Springs country, died yesterday in this city after a short illness of pneumonia, having been taken sick on Thursday and brought to this city on Friday afternoon.

The deceased was one of the old-time residents of the county, having been here for the last 20 years, engaged in farming and stock raising. Before coming to this county he was a resident of Walla Walla, where he

was engaged in the shoemaking business. Twenty years ago he came to this county in company with his brother, Louis Mueller, and the two took up a section of land in the vicinity of Cold Springs, upon which they have lived since.

Mr. Mueller was married in Iowa before coming to this country, and there his wife died a couple of years after their marriage, while in childbirth. Since that time the deceased has lived alone, or with his brother. He has relatives in Washington and in the East who have been notified of his death, and the funeral will be delayed until these persons are heard from.

Mr. Mueller was a Mason of rank, being a past worshipful master of the lodge where he still retains his membership. The funeral, if held in this city, will be held under the direction of the Masonic fraternity.

### TEAMSTER RUN OVER.

Sustains Severe and Painful Injuries—Accident Near Poor Farm.

Low Shipp, a teamster in the employ of the People's Warehouse, was run over by his loaded wagon last evening and is now at the county hospital in a critical condition as a result of the injuries which he received.

Shipp and Ellery Michals had started out with a heavy load of merchandise to the branch house at Pilot Rock, and had got as far as the county poor farm when the accident happened.

Michals was walking beside the wagon in order to keep warm, and Shipp started to jump off the wagon for the same purpose, when his foot slipped and he fell between the horses. The animals were frightened and kicked the driver back under the wagon, one of the wheels passing over his chest. Three of his ribs were broken, his ankle badly sprained and his knee cap displaced. He was taken to the county hospital near by, and Dr. Cole was called to attend to his injuries.

The man is now resting as well as could be expected, and it is thought that he will recover. Shipp is a resident of McKay Creek, where he has a farm. His wife is now with him at the hospital, and will remain until he is able to be taken home.

### TRYING FOR REDUCED RATE.

Parties Want to See the Production of "Ben Hur" at Spokane.

A number of people who did not have a chance to attend the production of "Ben Hur" when it was in Portland are now anxious to make the trip to Spokane when the play is put on there, and with this end in view are making an effort to secure a sufficient number of fares pledged to insure them with a one and one-third rate from here to Spokane and return. The fare in that case would cost about \$9, and it would be necessary to have 25 subscriptions to enable Mr. Wamsley to get the rate from the company. It is thought that the number will be secured.

### In New Location.

A. Eklund, the shoe dealer and shoemaker, has moved his store from the Judd block to the room formerly occupied by the Coe Commission Company, 128 East Court street, where he is better prepared than ever to supply the public with footwear. He has a well-selected stock of shoes for ladies, gentlemen and children. He will continue to make a specialty of making shoes to order, and doing repair work.

### MOTHER AND CHILD

Scott's Emulsion is cod liver oil made almost as palatable as milk. It is easy and soothing to the weak stomach; it checks the tendencies of children toward thinness.

Scott's Emulsion gives strength to weak mothers because it creates healthy flesh and new blood.

Nursing mothers will find a special value in Scott's Emulsion because it insures a flow of rich, nourishing milk for the baby. More and better than a medicine; Scott's Emulsion is a food.

We'll send you a sample free upon request.  
SCOTT & BOWNE, 409 Pearl Street, New York.

## IN MY NEW LOCATION

I am better prepared than ever to supply Ladies and Gents with Shoes that WEAR, are STYLISH and are always COMFORTABLE

Shoes made to your own measure.  
Repairing a specialty.

**A. EKLUND**  
128 Court Street  
Moved from Judd block.

### COMING FROM FINLAND.

Young Lady Will Travel From That Country to Umatilla County.

B. R. Wolfe, the ticket agent at the O. R. & N. depot, issued a long-distance ticket yesterday to Mr. and Mrs. E. Davis, who are residents of the country near Pendleton. These people wished to send for a cousin living in Oulu, a town in Finland, and came to the O. R. & N. to get it. The ticket was bought in the second-class and cost \$89.75 from the Finland city to Pendleton.

Mr. Wolfe received the money at this office and then had to telegraph the amount to the office of the company in Finland, where the start was to be made. The message had to go to Portland, from there to New York and from there be cabled to the European office, and then to Oulu.

### In Charge of Branch Store.

Fred Earl, who has had charge of the branch store put in by the Peoples Warehouse at Pilot Rock, some weeks ago, is in the city for a short visit with relatives and friends.

A \$50,000,000 lawsuit over Alaskan copper fields is in progress.

## ADOPTED

We have three horses—they are pretty horses—that we are going to give away with a dollar's purchase of any of our coffee.

That's so. We forget to state that its Ross Bonhoefer picture of Pharoah's horse that we give away. See the display in the window.

We have adopted the plan to induce you to our Coffees.

## OWL TEA HOUSE

Cheapest place in Oregon

## ST. JOE STORE

We will make Big Reductions all this week on

**Men's Clothing**  
**Ladies' Tailor-Made Suits**  
**Cloaks and Jackets**

We will sell them less than you pay for such goods what is called Closing Out Prices, as we are determined to reduce our stock very much before January 1, 1904. We make an average cut of 50 per cent from regular prices

## LYONS-MERCANTILE CO.

# Shirt Sale

**60c**

Sizes 14 to 17  
Stiff and Soft Bores  
Cuff Detached  
Regular Values  
\$1.00, \$1.25 and \$1.35

## The Big Boston Store

### RODGERS FLAT WARE

A superior article, made in the latest patterns. The Rodgers ware is made of solid rolled copper, plated on the outside with heavy nickel and lined on the inside with silver. Guaranteed to wear well and to keep free from foul tastes and arsenic poisons. We have Rodgers' improved ware in Tea Pots, Coffee Pots, Crumb Trays, Tea Kettles, and Tea Sets, consisting of pot, creamer and sugar bowl on tray. Inspect this ware.

## THOMPSON HARDWARE CO.

621 Main St.

### HEALTH COMFORT ECONOMY

Are Combined In

**Cole's Original**  
**Tight Wood Heaters**  
**Hot Blast Coal Stoves**



They have proven their real value. Hundreds of satisfied people in Pendleton and Umatilla users of Cole's stoves and heaters always recommend them to their friends. Sold only in Pendleton.

## TAYLOR The Hardware Man

## NOT GOOD, NOT HERE BUCKWHEAT FLOUR AND MAPLE SYRUP

The buckwheat flour which comes from New York state is now here, the new flour of the crop of 1903. You know what to do with buckwheat flour, pure buckwheat flour, and the domestic revolution that would follow some winter morning if you failed to do it. Now buckwheat cakes and maple syrup have ever known a sweet and romantic alliance. We not only sell the pure buckwheat flour, but the pure maple sap syrup. Note, please, maple SAP syrup, not syrup from melted maple sugar, but MAPLE SAP syrup. We sell the pure New York buckwheat flour at market prices, and the pure maple sap syrup in gallon and half-gallon tins and quart glasses.

## F. S. YOUNGER & SON