to a piece of real property and I had two weeks before obtained a mortgage upon that property, the very instant that deed is recorded, although subsequent to my morigage, it relates back and makes my mortgage good,and I say that that assessment roll, when it is sent up here, is sent certified to be the roll as made by the county board as assessed and equalized, and, when the county clerk is notified that it has been corrected—it is not correct, although he has certified to it—it is the same roll, it is not a new one, and it relates back to the very time the assessment was made. There is no question about it—it meets that technical test. These statutes, gentlemen, all relate to the same subject matter. What is the subject matter? Well, counsel opposing the proposition I represent, would say, "The act of the legislative assembly of 1891 relates to equalizing"—What? Taxes. What is the subject of that act? It is taxes; that is what it is. What are these other acts? Well, they say this act, this section 2789, relates to levy. What does levy refer to? Taxation. You cannot subdivide it in that way. Here is a family of ten children; here is John, and James and so on down the line; they are all related to each other; they are different individuals, but they are related to each other. Statutes in pari materia are related to the same subject matter—they are akin to each other. What is the fact about this? Is it not the same subject matter, does it not pertain to the same subject matter? Of course it does; it is all one statute and you have got to consider them together. That is the law, and that is what the supreme court says, and I take it to be good law. If they conflict with each other, if they are repugnant to each other, the subsequent act necessarily repeals the other. There is no resisting a proposition of that kind, it must be one or the other. That is first Oregon, page 32.

In construing statutes, I want to read from Endlich on "Interpretation of Statutes," page 352: "It is a cardinal rule that all statutes are to be so construed as to sustain rather than ignore them, to give them operation if the language will permit instead of treating them as meaningless,but beyond this it is the duty of the court, to give effect to the intention of the statute. This eliminates the proposition of repeal or repugnancy. You must give effect to that statute if you know what the intention of the legislature was, and whether or not it gives you the power—if it gives this board the power to do that which will carry out the intention of the legislature—whether that power is expressed in so many words or not. The only question for you to determine is whether you have the power to do it. When you have arrived at that conclusion you have a right to do all acts and things necessary to carry out the intent of the act of the legislature—that is a proposition that could not be disputed. "And not to defeat the enactment by adhering too rigidly to the mere letter of the statute." That goes further than my proposition requires; it goes further than my contention goes. Without adhering too rigidly to the very letter of the statute—you must disregard that and get the intent of the legislature. Why? Because it is the policy of the law and it is the policy of the courts—it ought to be of all the courts—to carry out the intention of the legislative power. In 16 Oregon, in the case that came up from Multnomah county touching this very question of taxation, the supreme court of this state declares this proposition: That the revenue laws of the state must be protected; that it is a matter of public policy and absolute necessity that the revenue laws of the state be enforced according to the intent of the legislative assembly, of the law-making power, without regard to technicalities.

In the construction of statutes an interpretation is never to be adopted that would defeat the purpose of enactment. Gentlemen, that is sound law. An interpretation of the law shall not be adopted in any case that will defeat its purpose. That purpose can be ascertained—its purpose can be ascertained by the very subject matter of the enactment, by that which the legislature had in mind and the policy that we must necessarily presume was in the mind of the legislature when it passed that enactment, and that was that it was necessary to equalize the taxes—to have a more uniform valuation of property throughout the different counties of the state in order that each county and in each county each individual, as near as may be approached or approximated, might pay his just proportion of the taxes of the state. This was the object of it. Then is it possible that this board will force a construction upon this enactment that will defeat its purposes entirely, that will defeat and destroy and nullify the acts of the board created under it? It is straining the construction and ought not to be. This construction applies as well to penal statutes as to others.

I want to read from 69 Iowa, page 537, Wood vs. Farmer and others. "It is a familiar rule of law that authority to do an act implies authority to do all other acts necessary to be done in executing the power to be conferred." That is the proposition I made just now, and being satisfied, gentlemen, of the intent of the legislature in this matter I am addressing myself to you as though you had a right to determine this question—conceding for the sake of argument that you have a right to pass upon this fact. Having determined the intent of the legislature, understanding the purpose of this enactment and what the intent of the legislature was at the time,if the act does not go far enough to point out to you,as a ministerial officer just what act or thing you shall do, this authority says you have a right to do those acts and things necessary to carry out the purpose of the law because it is conferred upon you; and every law that existed before this conferred upon this board certain powers, as a ministerial board; you should meet and make your estimates under certain restrictions, deducting a certain amount for surplus after ascertaining the exact amount that was necessary to defray the expenses of the state government if there was a surplus in the treasury deduct five thousand dollars from that, then make your levy—find out to within the decimal of a mill what was necessary to raise the needful revenue—you are to do that, and how? You are to take those rolls as corrected, certified to if you please by the county clerk—they are the rolls and they are in your possession. It does not affect the certificate of the clerk What was the object of that certificate in the first instance? What was the intent and meaning of the act of the legislature that required the county clerk to certify to the roll? It is just the proof of what you have got before you—it was necessary that you have the evidence under this law, but now you take these rolls as certified to and corrected and make your estimate upon the equalized assessment as made by the county assessors as returned to you and as corrected and equalized by the state board of equalization. It is your duty, gentlemen, to levy the tax upon that, notwithstanding persons who may think that they are benefited by reason of the other construction. This board must take that as the only basis upon which they can make an assessment because I take it as a legal proposition and state it now, that if these corrected rolls are not the rolls there is not any roll. You cannot nullify that act; you must construe it. You must take it in consideration with all other statutes—construe them as one statute; get the intent and meaning of the legislature which crops out and stands out in every section, in every line of that law and these other laws. They furnish you, gentlemen, with conclusive proof that you have the power and right to levy these taxes upon the rolls as finally made and corrected by this board of equalization. What other construction can you give this statute? Can it be possible counsel on the other side have claimed, or could successfully claim, that counties may levy on the corrected rolls as notified by the secretary of state? That is not the object of the statute. Does that equalize the taxes for state purposes? Does it equalize the taxes at all? It does not affect it.

Mr. McBride: I think counsel did just about advance that suggestion.

Mr. Bilyeu: That cannot be true. Is that the purpose of this law? We want to be fair with every proposition. I am not here with the purpose of trying a case for a client. As a member of the state board of equalization, as a citizen of the state of Oregon, and as a taxpayer, I am representing the taxpayers of the second judicial district. I have no interest at stake but that I want an honest, fair and sensible construction of this statute, and that is all we contend for and it is all we should contend for. I represent no corporation here in this matter; I represent no property interest other than that of the people of the state and the taxpayers of the state in common, and approaching these questions we must approach them in that attitude and with that feeling in order to give them a fair and proper construction. And I want to approach these questions in that way.

Now, then, in the performance of their duties said board shall add to the aggregate valuation of the real and several kinds or classes of property of every kind. What for? Section 6 tells us what for. The said board shall assemble at the state capitol on the first Tuesday in December annually, and shall equalize the assessment as hereinafter provided, but said board shall not reduce, nor shall it increase the aggregate valuations, except in such amount as may be reasonably necessary to a just"—lawful would be a better word than just, lawful"equalization" of what? Of the taxes." Is it possible that the legislature had in contemplation and in their mind as a matter of public policy that it was necessary simply to add to the valuation of property just for county purposes? Not at all. It was for the purpose of adding to that property. Will you base it on the rolls? Why would you do that? Would that accomplish anything? Suppose you base it on them and they are not properly made, the assessment is not equal. Do you suppose that was the intention of the legislature? We cannot presume it for a moment. We take into consideration the surroundings—that is what the law says. What was in the minds of the legislature? It was an equalization of taxes. For what purpose? In order that every class and kind of property should respond equally, uniformly and justly to its proportion of taxes. Not in that county down there, nor in this one here, but for state purposes. Is not that the main proposition? There is evidence in the courts that this county at one time some years ago made a horizontal reduction of a certain per cent. on all taxes. What did it do it for? To avoid paying its proportion of the taxes. You cannot give it that construction; it is doing violence to the law, and it is doing violence to the judgment and good sense of the legislature. They never contemplated that. It is a strained construction. The other construction I gave it is a reasonable one; it is in cognizance with the very policy that must have actuated that body when they passed this law. It cannot be otherwise. And that is the law in my opinion. The other gentlemen say it does not repeal it, it is not repugnant to it; it is construed with it. That is the law. It is akin to it. I presume they have claimed it did not embrace the same subject-matter—that cannot be—it bears upon its face taxation—this act does—that speaks of assessments—we take the assessments, we take the valuation as given and returned and we make a new valuation, that is, we add to or deduct from. What is the subject-matter of this in legal contemplation, what is it? It is taxation; it is all taxation; it all refers to the subject of taxation and the subject matter is the same—it is one statute. That is all there is in it. I claim it technically comes within that construction. It is the roll contemplated by that statute; it is the certified roll of the county clerk to all intents and purposes in contemplation of the statute and in contemplation of the law. There is no difficulty there. I do not want to take up the time of this board any further.

There is one thing, I do not know whether this question has been raised or not. It says the secretary of state shall report this action within five days. Of course, the secretary of state in reporting this is a ministerial officer and it makes no difference if it is not reported for ten or twenty days, it would not invalidate the assessment, from the fact that in all cases that have been decided—election cases and all those cases where the direction is ministerial—the law directing an officer to do that which is not judicial but ministerial, is not mandatory—the law would not be considered mandatory, but merely directory, and substantial compliance with it is all that is required. By substantial I mean honest, straight, square, without corruption—that is what the law books say is substantial compliance; that which is directory as contradistinguished from that which is mandatory. But the board of equalization is a judicial body. There is no question about that. The very oath the board take settles that at once. To illustrate, the difference between that which the secretary of state is required to do under this enactment in performing his duty, what is directory and not mandatory, I simply say the board in its action was performing judicial functions; it was settling the question judicially and consequently they were required to do that work in a specified time and that was mandatory; but you are not now acting judicially, you have no judicial functions—this board has no right to usurp the judicial functions. There are three co-ordinate branches of government; they are exclusively within themselves and neither has a right to usurp or encroach upon the authority of the other. I claim, in determining this matter you must follow the law without making any judicial construction of it.

Gov. Pennoyer: That is my contention; we have got to follow the letter of the law. These interpretations where you consider the intention we have nothing to do with.

Mr. Bilyeu: You will levy under this enactment, but be that as it may you are to take that, construe it and determine whether you will act under the one or the other. I claim there is only one, it is all one, and in determining that it is not a judicial question to determine what the intention of the legislature was necessarily, it is a fact in every man's mind, it is taking into consideration that which the legislature had in mind at the time it passed this act and it does not take a judge to take that into consideration. You take this law and read it; of course, when a person is performing a ministerial act under the law he has got to understand what the law says, he has got to take it and, if he can, understand and follow it. That is what you must do. That is not determining whether this act is void or not void—it is the duty of a court to determine that question.

Do you understand the legislative mind in that enactment? Do you understand the legislative mind intended the taxes of the state should be levied upon this equalization under the board? Is that what you understand? If you do the way is clear. All you have to do is to take the tabular statement—the report of the state board of equalization—the rolls—that report is a part of the rolls under the law—and from that carry out the intent of all these statutes. When you levy the assessment upon this equalization as made by this board you will have followed the intent and meaning of the legislature.

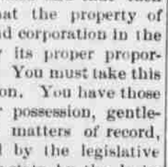
Mr. McBride: On the point that the filing of the finding or the table of the state board of equalization becomes a part of the rolls on file in the office of the secretary of state, and, as you say that such corrected roll then relates back to the original roll, have you any authorities on that?

Mr. Bilyeu: I have not anything directly upon that proposition because I do not think there was ever a case of that kind up. I take it this way. I will address myself to that proposition. The board of equalization has considered every one of these questions. The board considered candidly, honestly, every one of these questions and discussed them in the board, and I will say that under this fact it follows as a necessary consequence that the tabulated statement is a part of the roll because by the certificates to the county clerks of different counties you certify that table to all intents and purposes. The law says when said board shall have equalized the different classes of property the result shall be combined in one table; then you certify that table to each county clerk. It becomes a part of their rolls there and in contemplation of the law and by legal implication it becomes a part of every roll of the state, necessarily; there is no escaping that proposition. The language of this statute shows it. Why give you the tabulated statement fully set out and require you to certify to it? It is your work; it is your record. What is it? It is a part of the roll itself, From what are those tables made up? If you please, gentlemen, they are made up of those assessment rolls, are they not? If they are they are a part of the very assessment rolls themselves and becomes a part of the original roll in the hands of the sheriff, when over and corrected by the county clerk. That record is your record. Why is it left in the hands of the secretary of state? It is a permanent record,and what is it? It is a part and parcel of every assessment roll you have in your custody, is it not taken from them? Does the law not require that board of equalization to take it from those rolls? It is a part of them and the rolls are made up and are the books first returned to you together with that table, because the tables are a part of every one of them. But it becomes a part of the original roll just as soon as it is entered in the record; it is a part of that record. You have the record here and you are to certify it—you are the proper certifying officer here. Why are you a proper certifying officer? Simply because you have the custody of those rolls and we must get them from you; we cannot go to the county court or the county clerk and get that; we get them from the secretary of state. We take our data and our estimation and valuation and assertain what the assessment shall be from the rolls you have in your possession, you having the custody of the rolls and this tabular statement being taken from the rolls filed with you. Why? Because you are the secretary of the state board whose business it is to levy the tax, you are the secretary of state and they have become the property of the state board. Why do they come to you and for what purpose? What is the policy of the law, and why is it required that the county shall send you the roll, Mr. Secretary? Because it becomes your duty, under the law, as a member of this board, to make a levy of the taxes of this state, and you must have the data—you must have that which is official. They claim if is the rolls which come up from the county clerks from which the assessment must be made; the law says it is the rolls as returned from you, and file a tabular statement in one table containing not only the per centum to be added to but also that to be deducted from the classes of property throughout the state; that is your record. It comes to you with the rolls that come in the first instance; it is a part of them; those rolls with the books are the assessment rolls of the state. That is what I claim, and, that being true, by legal implication and in legal contemplation of this statute there is but one assessment roll and that is the roll as corrected by the state board. It is in your possession; it becomes the final roll after it has been passed upon by the board. If the state board levies on the old rolls this statute says they are not complete until after we get through with them—it does not require any other certificate, does it? except the return of the president and secretary—they are not completed under this statute, the counties cannot use them. What are the county rolls made up of after you send back your notice to the different counties? What is the assessment of Lane county after you notify the county clerk? The law says he shall enter it in the roll. What is the roll? It is just exactly the same roll you have got; you have got the table and book which came here, he has not got that. You have got all in your books. It is not necessary for the state to pay an extra expense for the secretary of state to enter that in the old rolls because you have got the table showing the whole thing. You take up one assessment roll from one county and compare it with that table; there you have it. That is the intention of the legislature. It cannot be anything else.

I will ask you to consider this matter. As I was going to say a while ago there is a great deal of controversy going on in this state touching the matter of taxation. If this board says: "I do not know whether we can assess on that or not, we will take the old law," it will leave everything in a state of confusion. The people of the state will acquiescense in this matter—they will have to. The equalization whether it is just or not, of course you will not consider that you have no right to consider—but I submit to you that at an expense of four or five thousand dollars a state board has been in session and has tried to perform its duties; they have tried to approach as nearly as possible to a just and equal taxation of the property throughout this state. It may not be perfect; the rolls were not perfect; the equalizations of the different counties were not perfect; but, as far as was possible, after a thorough consideration of all these questions, the state board of equalization of the state of Oregon has undertaken to make what they deem and what they believe to be a fair and just equalization so far as it was possible to make it under the rolls they had. Now then set aside this work, disregard it, and confusion and chaos touching the matter of taxation will prevail. The people are not satisfied. You are not a judicial body. Your decision will not be taken as a judicial decision on this matter and the people will be dissatisfied; taxation will be in chaos and confusion as it has been heretofore. These matters have been brought generally to the minds of the people throughout the upper end of the state. They are aroused. They believe the equalization this board has made is a great improvement upon that which is returned by the different assessors throughout the county and it is approaching towards something that will be more perfect and better in the future. This state board of equalization, while it has performed its labors under this statute, has considered its duties and feels under obligations to the people to report to them touching this matter, and we have held back that report until after this matter might be determined by this board. We want to be able to report suggestions in the way of bills, acts or otherwise, that will finally lead up to a better system, a more uniform and equal system of taxation, than we now have. I ask you, gentlemen of the board, to consider this matter carefully because you have an important duty to perform. You will find that the people are looking toward this board expecting an adjustment of this matter and a determination that will be in keeping with the intent of the legislature—with the intention of the legislature here, because (addressing Mr. McBride) as secretary of state, and you (addressing. Gov. Pennoyer) as chief executive of this state, have been presented to the legislature of this state at different times; and there have been presented to you and to the legislature bills and reports asking for a state board of equalization. Why? in order that the taxes of the state might be equalized and that each person and that the property of every person and corporation in the state might pay its proper proportion of the tax. You must take this into consideration. You have those reports in your possession, gentlemen; they are matters of record, matters created by the legislative assembly of this state, by the legislature in joint convention which appointed committees that reported, and these reports are matters of public record, and you know what they are. This act, gentlemen, may be a compromise, it may be a step in the right direction. It may not be as complete and full as it should be, but there are powers, and the intention of the legislature is so fully disclosed that you cannot escape that the levy for state purposes should be upon the assessment as corrected by this state board of equalization.

Multnomah county is the only county that is objecting to the action of the state board of equalization. That county has been represented by the corporation attorneys of Portland. The capitalists and corporations of the state have been evading taxation all these years, and are now appealing to this board to set aside not only the action of the equalization board, but the will of the people as expressed by the legislature. They may succeed, but permit me to say, here and now, that justice will be meted out to them. "The mills of the gods grind slow, but they grind exceeding fine." "Justice treads with a leaden heel, but strikes with an iron hand."

CARTER'S LITTLE LIVER PILLS.



CURE

Sick Headache and relieve all the troubles incident to a bilious state of the system, such as Dizziness, Nausea, Drowsiness, Distress after eating, Pain in the Side, &c. While their most remarkable success has been shown in curing

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Headache, yet CARTER'S LITTLE LIVER PILLS are equally valuable in Constipation, curing and preventing this annoying complaint, while they also correct all disorders of the stomach, stimulate the liver and regulate the bowels Even if they only cured

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Ache they would be almost priceless to those who suffer from this distressing complaint; but fortunately their goodness does not end here, and those who once try them will find these little pills valuable in so many ways that they will not be willing to do without them. But after all sick head

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is the bane of so many lives that here is where we make our great boast. Our pills cure it while others do not.

CARTER'S LITTLE LIVER PILLS are very small and very easy to take. One or two pills make a dose. They are strictly vegetable and do not gripe or purge, but by their gentle action please all who use them. In vials at 25 cents. five for $1. Sold everywhere, or sent by mail.

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Small Pill. Small Dose. Small Price.

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Protects every person insured in that state, so that he cannot loose his money in case of misfortune as is the case with other states. You may f rget your policy but the policy won't forget you. It is the safest and best. Every man ought to carry Insurance and should put his money where he can't loose it.

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Now Try This.

It will cost you nothing and will surely do you good, if you have a cough, cold, or any trouble with throat, chest or lungs. Dr. King's New Discovery for consumption, coughs and colds is guaranteed to give relief, or money will be paid back. Sufferers from La Grippe found it just the thing and under its use had a speedy and perfect recovery. Try a sample bottle at our expense and learn for yourself just how good a thing it is. Trial bottles free at D. J. Fry's drugstore, 225 Commercial staeet, Large size 50c. and $1.00.

SALEM MARKET REPORT.

A Synopsis of the Markets—Buying and Selling Prices.

REVISED QUOTATIONS.

RETAIL PRICES.

Shoulders.Sugar cured,per lb,10
Breakfast bacon 15
Hams—Sugar cured, per lb, 16@c.
Beef—5@12½
Pork—8 @ 10
Mutton—8@12½c.
Veal—10 @ 12½c.
Timothy seed—Per pound, 8c; selling
Red clover seed—Per pound, 14c.
White clover seed—Per pound, 25c. "
Alsike—18c per pound.
Red top—10c per pound.
Lincoln Grass—12½c per pound,
Rye Grass—10c per pound.
Orchard Grass...12c per pound.
New potatoes 40c per bushel.
Canned Fruit...Peaches, $3 00; apricot, $3 00; blackberries, $3; corn, best grades $2 00; tomatoes $1 50; string beans $1 50; green peas $1 85; per doz. In two lb cans.
Fresh Vegetables.—Potatoes 40c; carrots 50c; parsnips 75c; onions 4c per lb.
Fish...Salmon 8@10c per lb; Sturgeon 5@7c per lb;small fish 10c per lb; salt salmon, 7@10c per lb.

BUYING PRICES.

Wheat—Cash 90c, storage 85c.
Flour—Per barrel, $5.00, best 196 lbs
Oats—Per bushel, 30@35½c.
Barley—Per bushel, 40@45c.
Bran—Per ton, $21 00 at mill, sacked.
Shorts—Per ton, $25 00 " " sacked.
Chop—Per ton, $20.00 " " sacked.
Wool—17c to 25c.
Eggs—20c per dozen.
Potatoes—Per bushel, 30c
Corn meal—3c per pound.
Cheese—12@14c per pound.
Dried plums—Per lb, 6@7c.
Dried prunes—Per lb, 10@12c.
Butter—25@30c per pound for good
Lard—10@12c per lb
Hams—Per pound,11@12c.
Bacon sides—8@10 per lb.
Shoulders—8@9c per lb.
Chickens...7@10c per pound.
Turkeys 10 to 12c lb,
Geese 7@8 per lb.
Ducks, 12½per lb
Hops, 8@15c.

Taken for a Crank.

A semi-fiendish delight often seems to possess people of strong nerves in sneering at those with weak ones. The irritability of the nervous hypochondriac is ridiculed as natural ill temper. The very genuine and distressing symptoms from which he suffers are made light of. "He" or "she is a crank!" is the cheerful sort of sympathy with which the nervous invalid meet's from the unfeeling and the thoughtless. At the same time no complaint is more defined and real, none has a more easily explainable origin when it is chronic. Imperfect digestion and assimilation are always accompanied by nervous debility and anxiety. Build up the powers of assimilation and digestion with Hostetter's Stomach Bitters, and nervous symptoms, sick headaches and a generally feeble condition of the system are remedied. Remember that fearful ravages are produced by la grippe among weakly, nervous people, Hostetter's Stomach Bitters cures it, and prevents malaria, rheumatism and kidney complaint.

Administratrix Notice of Appointment.

NOTICE is hereby given that the undersigned has been duly appointed by the County Court of Marion county, Oregon, administratrix of the estate of A. B. Stanton, late of said county, deceased. And all persons having claims against said estate are hereby notified to present the same to the undersigned duly verified, according to law, at her home in the town of Turner, Marion county, Oregon, within six months from the date of this notice. And all persons owing said estate are requested to make immediate settlement of the same to the undersigned.

Dated this January 7, 1892.

E. V. STANTON,
Administratrix of the estate of A. B. Stanton, deceased. 1 7 5t w

Estray Notice.

Come on my premises about the first of October, one red and white cow branded on hip E. C. or F. C., had rope on head and also had on bell, owner can have said stray by paying for this notice, and two months feed. Enquire at covered wagon in front of court house or on farm 2½ miles northwest of Turner. SIM H. WHITE.
Salem, Oregon, Dec. 30, 1891. 1-7-4t-w

Final Settlement.

Notice is hereby given that the undersigned has filed her final account as administratrix in the estate of Eliza Zeber and the Hon. County Judge has fixed Thursday the 21st day of January 1892 at the probate court office at the court house in Salem, Marion county, Oregon, at 10 o'clock a. m. for bringing any objections why said final account should not be approved and the administratrix discharged.

ELLA Z. MUMPER,
Administratrix of the estate of Eliza Zeber. 12-17-5t-w

Administrator's Notice.

Notice is hereby given that the Hon. County Court of Marion county, Oregon, has duly appointed and commend the undersigned administrator of the estate of Emeline Cox, deceased. All persons having claims against said estate must present them properly verified to me at my office, Room No 12, Rush Bank Block, within six months from this date and all persons owing said estate are requested to make immediate payment. December 10, 1891.

SETH. R. HAMMER,
Administrator of the estate of Emeline Cox. 12-17-5t-w

Administrator's Notice of Appointment.

NOTICE is hereby given, that at the December term of the County Court for the County of Marion and state of Oregon, for the year 1891, the undersigned was duly appointed an administrator of the estate of Henry Geise, late of Marion county, deceased. Therefore all persons having claims against said estate are hereby notified to present the same for payment, duly verified, to the undersigned at his residence in Salem, Marion county, Oregon, within six months from the date hereof. And all persons indebted to said estate are hereby requested to make immediate settlement with the undersigned administrator at his residence aforesaid.

Dated this January the 2nd A. D. 1892.

T. C. SHAW,
Administrator of the estate of Henry Geise, deceased. 1-4

The Oregon Land Co.,

WITH PRINCIPAL OFFICE IN SALEM,

The Beautiful Capital City of Oregon, and County Seat of Marion County.

Is engaged in selling farming, stock and fruit lands in the Willamette Valley. If you are looking for land do not fail to call on us at Salem or our agent in Portland. The Willamette Valley is very far ahead of any other place on the Pacific Coast as a farming, stock and fruit country, and i the most delightful place in the World for a home.

Office in Gray Block, Cor. State and Libertv Sts., Salem, Or.

The Willamette Valley Fruit Growing Company Office with the Oregon Land Co., Gray Block, cor ie State and Liberty streets, Salem, Oregon; is engaged in setting out and cultivating Orchards.

LIVERY AND FEED STABLES.

ELLIS & WHITLEY,
LIVERYMEN.
South of Willamette Hotel,
SALEM - - - OREGCN

L. B. HUFFMAN,
Livery Stable and Feed Yard.
The Best Box Stalls and Corral in the City.
Quiet, family horses a specialty.
(In rear Willamette hotel.)
SALEM, - - - OREGON

W. M. DeHAVEN,
Boarding - and - Sale - Stable.
One door west of Lunn's Dry Doods store on State street. Quiet family teams. Special attention paid to transient stock. 5-11t

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S. T. RICHARDSON, Attorney at law, office up stairs in front rooms of new Bush block, corner Commercial and Court streets, salem, Oregon.

JOHN A. CARSON, Attorney at law. Rooms 3 and 4, Ladd & Bush's bank building, Salem, Oregon. 8 1 1yr

B. F. BONHAM. W. H. HOLMES.
BONHAM & HOLMES, Attorneys at law. Office in Bush's block, between State and Court, on Com'l St.

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C. A. ROBERT, Architect, room 424, Marquam building, Portland, Oregon.

E. J. McCAUSTLAND, Civil Sanitary and Hydraulic Engineer. U. S. Deputy mineral surveyor. City surveyors office, Cottle-Parkhurst Block, Salem, Oregon.

W. H. YOUNG, M. D., Office formerly occupied by Dr. Rowland, corner Court and Liberty streets. Telephone No. 45. Office hours: 8 a. m. to 12; 2 to 4 p. m., and 7 to 8 p. m. Residence 18th street on electric car line. Telephone No. 9.

DR. W. S. MOTT, physician and surgeon. Office in Eldridge Block, Salem, Oregon. Office hours 10 to 12 a. m. 2 to 4 p. m.

E. B. PHILBROOK, M. D., Homeopathist, Office 155 Court street; Residence 347 High street. General practice. Special attention given to diseases of Women and children.

W. T. HOUSER, M. D, Physician and surgeon. Practice limited to diseases of the nervous system. Cata rh including asthma and rupture or hernia. Office in Cottle block rooms 11 and 12. Office hours from 9 to 12 a. m. and from 2 to 6 p. m. 11-3-tf.

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