LARGEST DEPARTMENT

DEPARTMENT STORES

BUYING POR OUR 1 STORES ASSURES LOWEST PRICES

229-231 Cass Street, Roseburg

Matches SValue
FOR YOU
TO STADT

Unkept New Year's resolutions avail nothing! If you resolve to go through the new year of 1923 and save money, we can help you keep your resolution, for in the J. C. Penney Company's ability to buy economically you derive an advantage which you can make mean the saving of a great many dellars. While our walkers which you can make mean the saving of a great many dollars. While our values are matchless in January, they also are matchless every day in the year, giving you continuous buying opportunities that are important to every member of your family. We mention below some savings which will help you that your New Year resolution right.

The Confidence Of the Public.

Of the Public.
There is a basic principle on which every busices enterprise hinges which may concretely be defined as the confidence of the public in that enterprise. No business can survive or grow without it any more than the body can live without neurishment.

From the beginning we

From the beginning we have endeavored to gain this public confidence by always giving the public highest values for their

Uniformly good values Uniformly good values through twenty years of service to the public have inspired complete public confidence in us, and because of this confidence we have grown from one small store to 371 Department Stores all over the country where highest values always prevail.

Work Shirts Full Cut 89c

Wool Blankets Good Assortment \$4.98 to \$9.90

Wool Socks Heavy Weight 29c

Union Suits Med. Weight Cotton \$1.39

Pay-Day Overalls

for Men Heavy blue denim! Full cut! Union made!

\$1.39

Pay-Day Overalls

for Boys Built like dad's! Heavy blue denim! Union made!

Mid-Season Dresses Combining Big Values



Smartly Dressed at Moderate Prica

Your selection of any of these values will give you the greatest satisfaction in the con-stylishly dressed and the quality will insure good wear. Misses' and women's sizes.

Color: Navy

FOR THE WHOLE FAMILY

We are showing a good assortment, of splendid value, throughout this entire department.

Shirts You Can Get Into! Cut Big and Rosmy!



There's nothing skimpy about these Shirts - they are est full and room; throughout so that they fit comfortably and look large enough for you. Talls are long, full and square, sleeves are roomy and the hodies of the Shirts are liberally proportioned.

Splendid woven atriped material.

Men! Your correct size is here in smart patterns! Get your share of these great values while they last

The "By-Word" A New Spring Hat



Latest shape! Two color satin lining which blends with color of the felt.

Palm mint, brown, sand, gun metal and tobacco brown.

\$2.98

Ladies' Hose Black and Brown 25c

Ladies' Union Suits Med. Weight 98c

Serviceable Umbrellas \$1.69

Bungalow Aprons 98c to \$1.25

Lisle Hosiery For Service



Hosiery of pure lists thread for women mines and children Made with heavy heel and toe-excellent value and wonderfully popular at, pair,

25c

MUSIC CLUB HEARS

Douglas County Band, Assisted By Mrs. Fred Strang, Gives Exceptionally Fine Concert At Heinline Studio.

Au exceptionally fine program was enjoyed at the Heinline Music Studio hast night, the occasion being the regular meeting of the Roseburg Music Club. The Douglas County liand was present and gave an excellent concert under the direction of John Shields who has been directing the band for the past year. The band program consisted of marches, overtures, selections from operas and specialities which were very pleasing to the music lovers present. The band has been making wonderful improvement and has been declared, by those in a posipresent. The band has been making wonderful improvement and has been declared, by those in a position to know, that it is one of the very best bands in the state. It is playing the most difficult of band music in a very creditable style and Roseburg has a right to be proud of this musical organization. The music club last night voted to donate \$20 of its small fund to the band to assist the boys in their work which is of much benefit to the city.

The band in its concert was assisted by Mrs. Fred Strans, sograno, necompanied at the piano by Mrs. S. C. Heinline, Mrs. Strang sang three very charming solos which were well received.

SERVICE OFFICERS TO BE APPOINTED

WASHINGTON, D. C., Jan. 10.— Service officers to assist sick and disabled veterans of the World war to obtain compensation, hospitali-zation and vocational training will be appointed in every state depart-ment of the American Legion. Joe Sparks, chairman of the Legion's national rehabilitation committee, has announced. Working under the state officers will be post service of-ficers in 11,000 communities where there are Legion posts. Mr. Sparks hopes to speed up relief for disabled with the appointment of the service officers.

In the list of Chamber of Commerce directors given yesterday the name of C. S. McElhinny was unintentionally omitted. Mr. McElhinny was given a very large vote for this office. He has been a hard worker in the interests of the organization and as a director will doubtless be of much service to the community.

FOR THREE MILLION

SALEM, Jan. 10.—Apprepriations totaling \$3.013,576.87 will be asked of the forthcoming legislature for the support of the state's eleven institutions, according to the biennial report of the state board of control. These estimated needs are \$422,882.18 under the appropriations for the support of these institutions during the past biennium. Of the amount estimated as needed during the forthcoming biennium \$2.467,033.75 represents current expenses; \$426,252.89 permanent improvements, etc.; and \$138,2393.32 for replacements and ropairs.

The estimated needs for the various institutions are shown as follows:

institutions are shown as follows: State hospital, \$953,385.32. hospital.

State prison, \$357,920. Institution for feebleminded, \$478,

"You'll Be

Surprised"

when you see the show at the Antiers, January 21.

You'll also be surprised how good your suit will look after we clean and press it.

Give us a chance-We call and deliver.

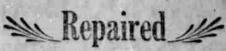


OUR AUTO WILL GALL **PHONE 277.**

HOTEL UMPQUA

"Roseburg's Finest." NEW AND MODERN The people of Douglas county are invited to make their head-Quarters bers. W. J. WEAVER, Prot

Have Your Rubber Boots



We are now equipped with a New Vulcanizing System and prepared to do all kinds of repairing on Rubber Boots, Shoes and Rubbers.

W. S. HOWARD

GOODYEAR SHOE REPAIRING

238 N. Jackson St.

Roseburg, Oregon

Stops cough

Even a little

helps to free you from that cold and cases the coupling. See directions on bottle for rolleding congestion, soothing inflamed, scratchy throats. Barish that cold. Now—don't tisk your health through sheet neglect— ask your drugglet for

DR.KINGS DISCOVERY -a syrup for coughs & colds

00.

Boys' training school, \$208,309.
Tuberculosis hospital, \$184,769.
Blind school, \$24,877.59.
Deaf school, \$124,629.59.
Girls' school, \$59,508.
Soldiers' home, \$99,961.25.

Employment institution for blind, \$71,325.

NAME OMITTED

In the list of Chamber of Commerce directors given yeaterday the name of C. S. McElhinny was unintentionally omitted. Mr. McElhinny was given a very large vote for this office. He has been a hard worker in the interests of the organization and as a director will doubtless be of much service to the community.

NOTICE

There will be a meeting of the Rod and Gun club, Wednesday evening, January 10, at 7:50 o'clock. Final arrangements for the merchandise shoot to be held Jan. 14, will be made at this time.

INSTITUTIONS TO ASA

Employment institution for bilind, \$71,335.

In order to obviate the financial embatrassment under which the state institutions are compelled to operate between the end of the present fiscal year on January 1 until the now appropriations become available about March 1, the board of control recommends a change in the fiscal year which would bring it to a close on June 39. Should this recommendation covering a period of 30 months instead of 24 months, which would increase the total appropriations covering a period of 30 months instead of 24 months, which would increase the total appropriations covering a period of 30 months instead of 24 months, which would increase the total appropriations covering a period of 30 months instead of 24 months, which would increase the total appropriations covering a period of 30 months instead of 24 months, which would be necessary for this legislative session to make its appropriations covering a period of 30 months instead of 24 months, which would be necessary for this legislative session to make its appropriations covering a period of 30 months instead of 24 months, which would be necessary for this legislative session to make its appropriations covering a period of 30 months instead of 24 months, which would be necessary for this legislative session to make its appropriations covering a period of 30 months instead of 24 months, which would be necessary for this legislative session to make its appropriations covering a period of 30 months inst

The report shows an increase in the population of all state institutions

RHEUMATISM

the human body if you will use

In the human body it you will use frunk's Prescription, in fact, it is a shame to suffer with inflamatory, muscular, sciatic or any form of rheumatism. Trunk's Prescription DOES NOT depress the heart, it DOES NOT ruin the stemach. For all the most and good food you wish. If does not contain any harmful drug or narest's but positively overcomes rhumanism and positively avercomes rheumatism and gout WHAT MOSE DO YOU WANT good. WHAT MORE IN TOO WAS IT. There is nothing better. It is also on excellent Liver Medicine and the greatest Urbe Acid solvent Enough. Trunk's Prescription acids for \$1.75 or \$ for only \$5.00 at Chapman's Brug Store.

from a daily average of 2,835,27 1912-1914 to 3,912.78 in 1929-1921.

This Week Only

We have a table of spe-cials in items you want and use very day, at prices you seldom get. Buy an article at its regular price and we sell you a second one for to. You can buy this week only. Palmolive 10c, or 2 for 11c. Wood Waist Hangers 5c, or 2 for 6c.

Wood Suit Hangers 10c, or 2 for 11c. O. N. T. Speel Catton Sc, or 2 for Sc.

Tin Cups 2 for 15c, or 4 for Etc., Etc., Etc. See the Items at the Store

CARR'S STORE

206 N. Jackson Between Churchill's and



beautifully laundered your shirts and collars give satisfaction in service and appearance when sent to US.

Have Us Show You



Car of Fresh Lime

on hand. Suitable for spray

L. W. METZGER

Dealer in Building Materials

Warehouse in Old Empire Barn

DEVELOPMENT

DEVELOPMENT MEANS IMPROVEMENT, WE ARE IMPROV-ING OUR FACILITIES EVERY DAY FOR THE RETTERMENT

We cannot grow faster than the surrounding country; though we have to keep far in advance of our scenent needs. Thus maintaining a larger investment than ordinarity required.

WE ARE PERPARED TO SERVE TOUR EVERY SERD AT A MOMENT'S NOTICE WITH ECONOMY TO YOU.

Douglas County Light & Water Co

R. M. JENNINGS, Managre.