LINCOLN'S CONFIDENCE IN RIGHT

Abraham Lincoln had a sublime confidence in the triumph of right. Though saddened by disaster, he was never dismayed. He moved ever steadfast toward the goal. An ardent patriot, he had an abiding faith in his own and his country's destiny.

The Roseburg National Bank
Roseburg, Ore.

K REDUCTIONS FOR AUTO OWNERS

RTLAND, Ore., Feb. 7.—Deduc- allowed taxpayers in connection the maintenance and operation omobiles are the subject of fre- inquiries from taxpayers in fil- income tax return. The follow- for the guidance of owners and ective owners, according to G. Huntley, collector of internal ue:

h cost—for garage bills, gaso- epairs, etc.—may be deducted as ness expense when an automo- ed wholly for business pur- or in trade, profession, or farm- When used partly for such pur- and partly for the pleasure or ience of the taxpayer and his , the cost may be prorated and rt attributable to business or her pursuits mentioned deducted siness expense.

same rule applies with regard deduction for depreciation, is allowed when an automobile d wholly in business, trade, pro- or farming, and must be ap- ed accordingly when used part- such purposes and partly for s. If an automobile is used al- clusively for pleasure, a de- for depreciation is not allow-

purchase price of an automo- e when used wholly in busi- not be deducted from gross It is a capital expenditure, h of which is expressly disal- by the revenue act. The 5 er tax which attaches to the sale tomobile cannot be deducted purchaser because it is a tax on the sale by the manufac- and must be returned and paid . The manufacturer may re- e himself in the amount of the reement with the purchaser, her prescribed by treasury reg- s. So far as the purchaser is ned, the tax is a part of the e him of the automobile. The facturer may not deduct the tax in his return, unless the amount is included in his gross income.

"A state automobile license fee is regarded as a tax, and may be deducted whether the automobile is used for business or for pleasure or convenience.

"In the event of a collision between a truck and an automobile used for pleasure or convenience, the owner of the truck may claim a deduction for damages, provided the truck was being used for business at the time of the collision. No deduction is allowed the owner of the automobile, because it was not being used for business purposes. Amounts expended by owners of automobiles used for pleasure or convenience in repairing damages thereto caused by negligent operation do not constitute deductable losses."

Taxpayers are advised not to delay in the filing of their returns. To do so results in confusion and congestion during the closing days of the filing period, which ends at midnight of March 15.

E. B. Hamilton, who resides in Dallas is spending a few days in this city looking after business matters. Mr. Hamilton is registered at the Hotel Umpqua.

PUT CREAM IN NOSE AND STOP CATARRH

Tells How To Open Clogged Nostrils and End Head-Colds.

You feel fine in a few moments. Your cold in head or catarrh will be gone. Your clogged nostrils will open. The air passages of your head will clear and you can breathe freely. No more dullness, headache; no hawking, snuffling, mucous discharges or dryness; no struggling for breath at night.

Tell your druggist you want a small bottle of Ely's Cream Balm. Apply a little of this fragrant, antiseptic cream in your nostrils, let it penetrate through every air passage of the head; soothe and heal the swollen, inflamed mucous membrane, and relief comes instantly.

It is just what every cold and catarrh sufferer needs. Don't stay stuffed-up

1923 OREGON'S BEST AUTOMOBILE YEAR

The year 1923 was easily Oregon's greatest automobile sales year, according to official registration figures. By December 31 a total of 166,403 automobiles had been registered, compared with 134,566 a year before; a gain of 31,837. The best previous gain was in 1920, which has an increase of 20,458 over 1919.

In 1923, of the 166,403 total, passenger care numbered 152,967 and trucks, trailers and tractors (not segregated) 13,436.

In addition, 7140 motorcycles were registered; 1,258 chauffeurs; and 48,803 new operators. Fees received totaled $4 069,550.

RHEUMATIC NEURITIS LEAVES YOU FOREVER

Every druggist in this county is authorized to say to every rheumatic suffered that if a full pint bottle of Allenrhu, the sure conquerer of rheumatism, does not show the way to stop the agony, reduce swollen joints and do away with even the slightest twinge of rheumatic pain, he will gladly return your money without comment.

Allenrhu has been tried and tested for years, and really marvelous results have been accomplished in the most severe cases where the suffering and agony was intense and pitecus and where the patient was helpless.

Mr. James H. Allen, the discoverer of Allenrhu, who for many years suffered the torments of acute rheumatism, desires all sufferers to know that he does not want a cent of anyone's money unless Allenrhu decisively conquers this worst of all diseases, and he has instructed druggists to guarantee it as above in every instance. Nathan Fullerton, Roseburg, Oregon can supply you.

TRACTOR SCHOOL IS WELL RECEIVED

With the design of assisting farmers in their efforts to economically produce all sorts of crops, a tractor school was held at Wharton Brothers implement house yesterday afternoon, and was attended by approximately 65 men interested in power farming. These farmers came from the Upper River section, Oakland, Yoncalla, and from the orchards of the Umpqua Valley. The school was under the immediate supervision of the Portland branch of the International Harvester Company, and personally directed by O. F. W. Meyer. Mr. Meyer was ably assisted by Mr. J. A. Wilson, plow expert; Mr. A. H. Mason, tractor expert, from the service department at Portland; Mr. J. T. Albert, gas engine expert, and Mr. G. Horwitt, advertising agent of the company.

The entire forenoon was spent in listening to instructive talks by the several experts, and during the time of these lectures opportunity was given for anyone to ask questions that arose in their minds relative to power machinery. While an International Harvester Co. tractor was on exhibition, as was also a stationary engine, questions concerning any make of gas engine or tractor were invited, and information looking to best methods of handling those engines given. These lectures covered all phases of tractor farming, soils, crops and emphasized the expediency of farmers of today using tractors in production. No sales were solicited, but the entire time given over to instructive and educational features. In the afternoon County Agent Cooney was among the speakers, and gave a brief talk on the advantages of housing and caring for farm machinery of all kinds.

To conclude the work of the afternoon three reels of pictures were shown to the "school," and these graphically impressed the point desired and drove home the moral sought. The pictures dealt with agricultural life, showing old time methods, unhoused machinery, dilapidated gates and fences, general wastefulness on some places, and contrasted those by glimpses of thrift and sane management. The reel demonstrating power machinery was very fine, showing modern machines pulled by tractors at actual work in haying fields, binding and shocking ripe grain, contrasting these labor savers with the old time method of cradeling grain. Stump pulling, logging and other enterprises in which tractors figure these times in every day life were illustrated, and the entire program was duly appreciated by the gentlemen in attendance from throughout the county.

The delegation of gas tractor and farm machinery experts left here today for Ceneral Point, where they will hold their final "school" tomorrow.

This is a Studebaker year.

Are You Ruptured?

Learn How to Heal It FREE

Ruptured people all over the country are amazed at the almost miraculous results of a simple home system for rupture that is being sent free to all who write for it. This remarkable invention is one of the greatest blessings ever offered to ruptured persons, and is being pronounced the most successful method ever discovered. It brings instant and permanent relief and does away with the wearing of trusses forever.

Thousands of persons who formerly suffered the tortures of old-fashioned steel and spring trusses are now rejoicing in their freedom from the danger and discomfort of rupture after a brief use of this remarkable system. There is nothing like it anywhere and hosts of ruptured persons are astounded at the ease with which their ruptures are controlled.

For a limited time only, free trial treatments of this Muscle Strengthening Preparation are being mailed to all who apply. It is an original painless method. No operation, no danger, no risk, no absence from daily duties or pleasures. Send no money; simply write your name and address plainly and the free treatment with full information will be mailed you in sealed package

Send now—today. It may save the wearing of a torturing truss for life.

FREE TREATMENT COUPON

Capt. W. A. Collings, Inc.
Box 647A Watertown, N. Y.

Send Free Test of your System for Rupture.

Name .....

Address .....

STOMACH UPSET?

Get at the Real Cause—Take Dr. Edwards' Olive Tablets

That's what thousands of stomach sufferers are doing now. Instead of taking tonics, or trying to patch up a poor digestion, they are attacking the *real* cause of the ailment—clogged liver and disordered bowels.

Dr. Edwards' Olive Tablets arouse the liver in a soothing, healing way. When the liver and bowels are performing their natural functions, away goes indigestion and stomach troubles.

Have you a bad taste, coated tongue, poor appetite, a lazy, don't-care feeling, no ambition or energy, trouble with undigested foods? Take Olive Tablets the substitute for calomel.

Dr. Edwards' Olive Tablets are a purely vegetable compound mixed with olive oil. You will know them by their olive color. They do the work without griping, cramps or pain.

Take one or two at bedtime for quick relief. Eat what you like. 15c and 30c.

BUS LINES REPORT THEY LOST MONEY

SALEM, Feb. 7.—A glance over the annual reports of motor bus lines in Oregon, lines which, thus far, have been filed with the public service commission, indicates that the majority of lines, during 1923, operated at an actual loss. One thousad two hundred ninety-seven motor vehicles are at present carrying passengers and freight in the state, and orders for more equipment have recently been placed by some of the larger companies.

Bus lines, competing with railroads have, even within the last few weeks, filed lower tariffs with the commission. One of these lines which, one year ago, purchased equipment costing $100,000, has just placed an order for as much more.

Public service commission officials who are in close touch with conditions say that the figures placed before them are undoubtedly correct—in other words that the statements are not merely a clever manipulation of figures calculated to mislead.

Yet, while the stages are apparently losing money they are at the same time, planning to operate on larger scales. Press reports from Portland state that Multnomah county lines intend to offer better cars, better service, this spring.

What is the answer?

Public service commission officials say they don't know. "There is such a thing, however, as too rapid expansion—and it sometimes results in ruin," the man in charge of the automotive department said.

Is it possible that, eventually, the railroads will again come into their own? Or will the bus line men eventually work out their own financial salvation?

At the present time there are 478 cars licensed by the commission to carry passengers; 755 are licensed to carry freight and 64 to carry both passengers and freight.

PETITIONS ASKING FOR WORK ON ROOSEVELT ROAD ARE OUT

EUGENE, Feb. 5.—Residents of western Lane county are planning to present a petition to Governor Pierce requesting that construction work on the Roosevelt highway be started as soon as possible. It is expected that several hundred signatures will be obtained on the petition within the next few days, is the report.

The following is the petition to the governor:

To the Governor: Whereas, the Roosevelt memorial highway, now under construction along the Pacific shore of the United States, has been designated for federal aid, and

Whereas, five of the seven counties of this state have already begun work on its construction, and

Whereas, intersecting highways from the interior of the state are either building or completed, and

Whereas, the old Oregon trail and New York-Florence highway, both trans-continental highways are nearing completion, and

Whereas, the Roosevelt memorial highway is greatly needed to connect up the ocean ends of these highways and give our people a national highway of which they may be proud, and

Whereas, funds are now available for the purpose.

Therefore, we, the undersigned residents of the respective road districts embracing said proposed construction,

Guard Against "Flu" With Musterole

Influenza, Grippe and Pneumonia usually start with a cold. The moment you get those warning aches, get busy with good old Musterole.

Musterole is a counter-irritant that relieves congestion (which is what a cold really is) and stimulates circulation.

It has all the good qualities of the old-fashioned mustard plaster without the blister.

Just rub it on with your finger-tips. First you will feel a warm tingle as the healing ointment penetrates the pores, then a soothing, cooling sensation and quick relief.

Have Musterole handy for emergency use. It may prevent serious illness.

To Mothers: Musterole is now made in milder form for babies and small children. Ask for Children's Musterole.

35c and 65c, in jars and tubes.

MUSTEROLE
WILL NOT BLISTER

Better than a mustard plaster

New Prices EDISON MAZDA LAMPS

10 Watt Clear	30c
15 Watt Clear	30c
25 Watt Clear	30c
40 Watt Clear	30c
50 Watt Clear	30c
60 Watt Clear	37c
75 Watt Clear	50c
75 Watt Frosted	55c
100 Watt Clear	60c
100 Watt Frosted	65c
200 Watt Clear	$1.00
200 Watt Frosted	$1.10

HUDSON ELECTRIC STORE

Your Credit Is Good, Use It

The Lamps That Last

SPECIAL MEETING OF ROSEBURG WOMAN'S CLUB

The Roseburg Woman's club will have a special meeting on Friday afternoon at 3:30 at the home of Mrs. A. G. Sutherland. The meeting will be for the purpose of discussing plans to be submitted to the city beautiful committee.

LODGE DIRECTORY

United Brotherhood of Carpenters and Joiners of America—Meets in Moose hool second and fourth Wednesday evenings of each month. All carpenters welcomed.
T. F. HOLMES, Rec. Sec.
F. A. BOWEN, Pres.

Laurel Chapter No. 31, R. A. M.—Stated convocations on 1st and 3rd Tuesdays, Masonic Temple. All members requested to attend and visiting companions welcome.
R. L. COOPER, High Priest.
W. F. HARRIS, Secretary.

K. O. T. M.—Meets each 2nd and 4th Thursday of each month, in Maccabee hall, corner Cass and Pine streets. Visiting Knights always welcome.
L. C. GOODMAN, Com.
G. W. RAPP, R. K.

Knights of Pythias, Alpha Lodge No. 47—Meets every Wednesday evening in Knights of Pythias hall, 130 Rose street. Visitors always welcomed.
CLAIR K. ALLEN, C. C.
J. R. FARRINGTON, M. F.
E. E. WIMBERLY, K. R. S.

W. B. A. O. T. W., Roseburg Review No. 11—Holds regular meetings on 2nd and 4th Thursday, at 7:30 p. m. Visiting sisters invited to attend reviews. Maccabee hall, Pine and Cass streets.
JESSIE RAPP, Col.
MRS. FLORA I. WILLIAMS, Com.

Eagles, Roseburg Aerie—Meets in Maccabee hall, on Cass street, on 2nd and 4th Wednesday evenings of each month, at 8 o'clock. Visiting brethren in good standing always welcome.
EUGENE LITTLE, W. P. P.
RICHARD BUSCH, W. P.
B. F. GOODMAN, Secretary.

O. E. S., Roseburg Chapter No. 8—Holds their regular meeting on the 1st and 3rd Thursdays in each month. All sojourning brothers and sisters are respectfully invited to attend.
HAZEL FRENCH, W. M.
FREE JOHNSON, Secretary.

Roseburg Rebekah Lodge No. 41, I. O. O. F.—Meets in Odd Fellows Temple every week, on Tuesday evening. Visiting members in good standing are invited to attend.
AMY CARMAN, N. G.
TILLIE I. JOHNSON, Rec. Sec.
ETHEL BAILEY, Fin. Sec.

Umpqua Temple No. 4, Pythian Sisters—Meets the 2nd and 4th Monday evenings of each month, at the K. of P. hall. Visitors always welcome.
BELLE WALKER, M. E. C.
MAY E. PARKER, M. of R. & C.
MARTHA CHRISTENSON, M. of F.

B. P. O. Elks, Roseburg Lodge No. 326—Hold regular communications at the Elks' Temple on each Thursday of every month. All members requested to attend regularly, and all visiting brothers are cordially invited to attend.
FRANK CLEMENS, E. R.
J. G. DAY, Jr., Secretary.

Woodmen of the World, Camp No. 125—Meets in the Oddfellows hall in Roseburg every 1st and 3rd Monday evenings. Visiting neighbors always welcome.
A. A. SCHLOEMANN, C. C.
M. M. MILLER, Clerk.

A. F. & A. M., Laurel Lodge No. 13.—Regular communications 2nd and 4th Wednesdays each month, at Masonic Temple, Roseburg, Ore. Visitors welcome.
G. K. QUINE, Jr., W. M.
W. F. HARRIS, Secy.

Neighbors of Woodcraft, Lilac Circle No. 49—Meets on 1st and third Monday evenings, in K. of P. hall. Visiting neighbors invited to attend.
DONNA OAKLEY, G. N.
MARGARET WHITNEY, Clerk.

I. O. O. F., Philetarian Lodge No. 8—Meets in Odd Fellows Temple every Friday evening. Visiting brethern are always welcome.
W. S. HOWARD, N. G.
A. J. GEDDES, Rec. Sec.
J. B. BAILEY Fin. Sec.

United Artisans — Meets in Maccabee Hall first and third Wednesday. Visiting members always welcome.
LAUREN McCULLOCH, M. A.
MILDRED McCULLOCH, Treas.
BELLE STEPHENSON, Sec.

PRINTING

The News-Review Job printing department is the best equipped in the southern part of Oregon. We print all kinds of stationery, including

Letter Heads
Bill Heads
Envelopes
Business and Calling Cards
Wedding Announcements
School Announcements
Invitations of all kinds
Booklets
Folders
Posters and
Everything known
In the way of
Good Printing

Place your orders with us for Prompt and Efficient Service.

ROSEBURG News-Review

Exclusive Job Printing Department

What the World Is Doing

AS SEEN BY POPULAR MECHANICS MAGAZINE

ver on Phonograph Aids in Selecting Records

demonstrating phonograph records, ng machine has been invented with ver that prevents sounds reaching

than the listener's ear. Thus, it away with the need of individual and aids in saving floor space in a It has the appearance of an ordi- nstrument and can be attached to a or or table.

* * *

wfall of Today as Heavy as in Grandpa's Time

ial records, according to the weather , will not support the assertions we don't have such heavy snowfalls as we did when I was a child." Ac- g to the figures, the winters now are as severe as they were in the days of grandparents. It is a fact, say the ex- s, that the deep snow remembered by men who was a boy in the '70's or which reached his shoulders, would be less than knee deep compared with his ent stature. For example, the statis- show that in New York City and Al- N. Y., the heaviest snowfalls oc- d more than 30 years ago, but there been few winters with more snow fell at those places in the season of 1908. Records at Springfield, Ill., since 1874, indicate that the great- fall, 61 inches, was in 1913-14. In Haven, Conn., the heaviest occurred 5-76, although there seems to be a l lessening of the total each season. ra's best figure, 90.4 inches, was in 1873-74, but two years later there was only 5.3 inches, while Portland, Me., experienced 125.5 inches, in 1886-87; last winter's total was only ½ inch less.

* * *

Nebraska Once Home of Apes Unearthed Tooth Shows

Scientists unearthing fossils in Nebraska have found a tooth, which they say belonged to a prehistoric ape and shows that such an animal once lived in that region. The skull of a giant camel was also dug up, together with bones of piglike beasts as large as a rhinoceros. Remains of a three-toed horse are among the collection, which according to the discoverers, proves that this animal roamed America more than 2,000,000 years ago.

* * *

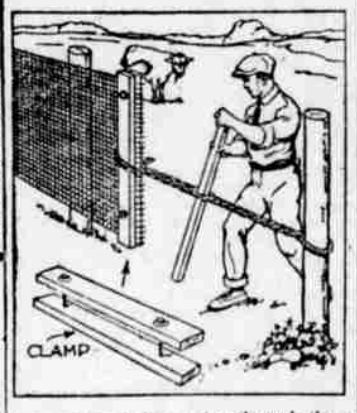
Gas Mask and Rubber Gloves to Protect Painters

To safeguard painters against lead poisoning, frequently contracted while working with materials containing that mineral, a respirator and rubber gloves have been devised. Without discomfort or inconvenience when worn, these articles prevent the workmen from getting the liquid on their hands, which may result

in irritating skin diseases, or breathing the fumes, said to be injurious to the lungs. Strapped over the head, the mask does not obstruct the craftsman's sight.

Stretching Wire Fencing

A simple and efficient wire-fence stretcher is shown in the drawing. It consists of two lengths of 2 by 6-in. wood with



two or three bolts passing through them so that they can be securely clamped to the end of the fencing as shown. A heavy rope is passed around both pieces, around a fence post, and tied. A stout stick is used to twist the rope, thus pulling the fence as tight as desired. The device can be made in a short time from material that can be found on every farm.

* * *

Draft Shield for Carburetor

On many automobiles the carburetor is situated rather low on the side of the motor, right in the path of the air draft, which, during cold weather, cools the carburetor and prevents it from working properly. This trouble can be eliminated by providing a sheet-metal shield, large enough to close the space between the engine and the hood, and extending at least to the top of the motor. It is fastened under a manifold clamp, and its edges are rolled or bent over to prevent cutting the hands. Galvanized iron or brass is the best material to use for the shield.

* * *

That New York City and its suburbs will have a population of 20,000,000 in A. D. 2000 is a prediction of an official city-plan committee.

Might Have Been Worse.

Many stories have been told of the mud seas which engulf the unpaved streets of certain oil towns in the rainy season, but these are all outclassed by one which is being told of a central Texas settlement.

Looking out of his front window a resident espied a hat apparently floating along on a sea of mud which a few days before had been a highway. Going out to investigate, he discovered that the hat was on the head of the owner, who was having difficulty in keeping his nose and mouth above the surface.

"Hey, Rastus, you're in a bad fix out thar, ain't you?" he called.

"Wall, boss, I ain't bragging, but I ain't in nowhar nigh as bad a fix as dis heah mule I'se riding."

He Should Worry!

Mrs. Brown was particularly fond of reminding her husband that the silver was hers, the furniture was hers, the piano was hers, and so on, until poor Brown wished he hadn't married a girl with money.

One night Mrs. Brown awoke and heard strange voices in the lower part of the house. Punching her husband in the ribs, she cried:

"John, get up! There are burglars downstairs!"

"Eh?" inquired Brown sleepily.

"Burglars downstairs!" shrieked his wife.

"Burglars!" said Brown, as he turned over. "Well, let 'em burgle! There's nothing of mine there!"

She Knew.

At election time the mayor of a western city made a great play for the women's vote and, of course, if one wishes to win the mothers it is good policy to compliment the daughters. But one evening the mayor met his Waterloo for he was so rash as to compliment a sophisticated high school girl. "What a beautiful complexion you have," cried the mayor. "It is a gift from heaven." "Don't you believe it," retorted the girl, "it's nothing but a steady expense."