A NATION-WIDE INSTITUTION—
J.C.Penney Co.
Incorporated
475 DEPARTMENT STORES
Roseburg Store—Cass and Stephens.

repe de Chine Blouses
Newest Styles-Unusual Values

The loveliness of Spring itself is in this display of uses, revealing the smartest conceptions of Fash- . All are exceptional values. Exquisite assort- nt of styles at popular prices. Choose early while ction is large!

scinating models gathered over the hips with demure d necks and Peter Pan collars of self material or lace; tifully embroidered; elaborately beaded in silver or black ns; smart tailored styles with rows of pin tucks; delicately d models; models trimmed with colorful braid. Short or length sleeves. Also exquisite blouses of printed Altyme e with Georgette sleeves.

Navy Rose White Flesh and All New Spring Shades

$2.98 $3.98 $4.98

CLUB TO PORT STUDENTS

y club went on record at today noon favoring the Student Body Association hich school for the pur- 17-acre tract of land in rg to be used for ath- . Every possible assis- given to the students in ethy project that their be carried out. Plans for project are now under l be fully determined at .

n has extended an invita- ocal club to attend the a Rotary club at that vening of May 7. It was he entire membership go nd help put the Grants g.

ee called attention to which starts next Mon- program that had been r the occasion. A com- for the week will be an- r through the News-Re- Kiwanis club is coopera- rtain the boys and with ve-wire organizations do- rt a wholesome and en- eek is assured for the

Seely, who today closes ration as president of the a few brief remarks, e members for their co- the close of which a ris- thanks was given Carey ful service to the club. sident, Max Hamm, also e club and announced the appointment of the following committees for the ensuing year:

Program—Dexter Rice, chairman; Charlie McElhinny, Bill Bates, Lute Moore, Will Hobein, Gib Finlay.

Boys Work—A. C. Seely, chairman; Frank Churchill, Ole Johnson, Stanley Kidder, Harvey Shaw, John Runyan.

Public Affairs—J. E. McClintock, chairman; Omar Baker, L. J. Barnes, J. G. Day, Mose Rice

Education—Fred Chapman, chairman; Bid Fisher, Morrill Ritter, Alvin Sether, James Hutchings, Max Hamm.

Business Methods—Oscar Berry, chairman; Jimmie Geddes, Foster Butner, Joe Denn, Charlie Lockwood, Bert Lawrence.

Fellowship—W. J. Weaver, chairman; Jimmie Goodman, A. J. Hochradel, Jack Sinniger, Sam Shoemaker, Bert Sutherland.

DEBATE OPENS ON TAX BILL

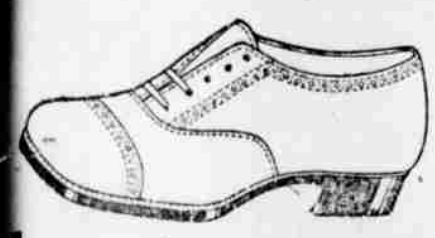
(continued from page one)

department in auditing returns."

Referring to the amendment of Senator Brookhart, republican, Iowa, proposing restoration of the excise profits tax, Mr. Smooth declared this tax had been found "arbitrary and inequitable in its application as well as stifling to business expansion in its burden."

"Sound business finance," he said, "requires the retention by corporations of a large part of their earnings in order to take care of the business expansion of the country and at the same time protect the company against future losses. Sound policy dictates that pressure should be put upon corporations to retain portion of their earnings and profits rather than to force them through unsound taxation to distribute their entire profits."

The committee rejected the house provision to increase the estate tax rate from a maximum of per cent to 40 per cent. Mr. Smoot said, "because a higher rate can not be collected without affecting adversely the revenue of the federal government and of the states, as well as the value of property."



hoes for Children
Moderately Priced!

ery good shoes they are too—for we know that only good will render satisfactory service, especially in summer hen the children are out-of-doors all day.
ve them in all styles sandals, brown calf straps nad pat- ather, one and two straps. Also in two-tone.

S. L. KIDDER
217 Jackson St., Roseburg.

MARTIN TO TAKE OFF

(Associated Press Leased Wire.)

KATANAKA, Alaska, April 24.—Major Frederick L. Martin, determined to take chances in order to prevent further delay of the army expedition about the earth, intended to depart from here at daylight today in the flag plane Seattle.

HORNSBY GES HOMER

(Associated Press Leased Wire.)

CHICAGO, April 24.—Rogers Hornsby of the St. Louis Cardinals, 1923 batting champion of the national league, knocked out his fourth homer of the season today in the game with the Cubs, scoring two runners ahead of him. Elmer Jacobs was pitching.

FAMOUS GERMAN KILLED IN WRECK

German Financial Authority and Aunt Killed in Train Smash-Up.

THIRTEEN ARE KILLED

Was One of the Officials Who During the War Gave Sanction to Ruthless Sub Campaign.

(Associated Press Leased Wire.)

BERNE, Switzerland, April 24.—Dr. Karl Helfferich, Winant German financial authority and his aunt were among those killed in the collision of two express trains near Bellinzona yesterday.

Dr. Helfferich and his aunt were in the German car on the train, on the way from Italy. This car was destroyed and identification of the half consumed bodies in it was begun only this morning. Dr. Helfferich, who was stopping at the private villa of his father-in-law on Lake Maggiore, was booked to begin a series of campaign speeches in Germany Wednesday night in aid of the nationalist cause.

BERLIN, April 24.—The death of Dr. Karl Helfferich and his aunt in the train wreck at Bellinzona was confirmed today in a dispatch from the German consul at Lagano.

BERLIN, April 24.—The report that Dr. Hjalmah Schact, president of the German reichsbank was one of those killed in the wreck at Bellinzona is unfounded. Dr. Schact is at present in Berlin.

BELLINZONA, Switzerland, April 24.—The latest estimate of the casualties from the collision of the Zurich and Milan Express trains near here yesterday gives the deaths as 13, including five members of the engine crews and eight passengers.

Two mechanicians and two train hands were seriously injured. Four passengers suffered injuries which it is believed will not prove fatal.

(Associated Press Leased Wire.)

BERNE, April 24.—Dr. Carl Helfferich held many important government posts, including at various times the positions of ambassador to Russia, secretary of the interior, vice chancellor and director of the deutschbank in January, 1915, during the world war, he became minister of the treasury and was in charge of the German war loans, for the successful flotation of which he was awarded the iron cross.

After the war, as a member of the reichstag, he consistently opposed any government whose policy it was to pay war reparations. He was in opposition to the report of the reparations commission under Brigadier-General Dawes.

Dr. Helfferich was one of those who favored the prosecution of the war to the utmost. In 1916, while minister of the interior and vice chancellor he made pronouncement in favor of deportation from the territory occupied by the German forces, and also supported the ruthless submarine campaign.

MEXICAN CLAIMS WAS ROBBED BY GYPSIES

A Mexican section worker reported to Officer Ketch this afternoon that he had been robbed of $65 by a gypsy woman. A band of gypsies stopped in the city today, and the Mexican claimed that while one of the women was talking to him she succeeded in slippffg his money from his pocket. She left $35 he said. A gypsy fortune teller who has been in Roseburg for several days was arrested, but the Mexican said she was not the one who had robbed him and she was released, but agreed to go with the officers and act as an interpreter.

DIRECTORS HOLD BUSY SESSION

Chamber of Commerce to Secure Photos Showing Beauties of Umpqua.

MEETING IS PLANNED

Membership Meeting and Dinner to Be Held on Evening of May 7—Legion to Aid Indian Show.

The Board of Directors of the Roseburg Chamber of Commerce, met in regular session, Tuesday afternoon at 4:30 o'clock with all members present except Director Baker who was out of the city.

Owing to the fact that the Chamber has had numerous calls for photographs showing the beauty of Douglas county, the ranch scenes and other important things in the county it was decided by the board that a collection of good photos be secured and copies sent to both tht State Chamber of Commerce and the Portland Chamber of Commerce to be used in their publicity in the future. It seems that the only reason this county has not had more publicity in pamphlets gotten out by these two organizations is from the fact that photos were not available.

The Secretary read a letter from the Umpqua Post, No. 16 of the American Legion offering their services in putting over the "Last Stand of the Indians" in this city in July. The Board instructed the Secretary to thank the Legion most heartily and inform them that their services would be called upon at that time.

The matter of forming a President's council to be composed of the presidents of the Chamber of Commerce, the Rotary Club, the Kiwanis Club, the Umpqua Chiefs and the Merchants Association was thoroughly discussed and a motion was unanimously passed authorizing President Sether of the Chamber to go ahead and form this council. The president's council will have the effect of seeing to it that there is no conflict between the different organizations of the city, and that ganizations of the city, and that there will not be any overlapping of activities.

The matter of holding a membership dinner meeting on the evening of May 7th, was brought up and discussed. It is thought that at that time Jake Allen of San Francisco, can be secured to make the principal address, which will be of an inspirational nature. The meeting being held during national music week insures some high grade music on the program. The secretary was instructed to make arrangements for the meeting, and if Mr. Allen was not available to secure some other good speaker from out of town. It altogether likely that at this membership meeting the members will have an opportunity to vote on the matter of going into a county chamber of commerce.

A letter from Lieutenant A. M. Knudtson, commander of company D, was read and Guy Cordon appointed to write resolutions to present to the Board in the matter called to their attention.

The Secretary was appointed as a committee to desseminate information from a central publicity body in California relative to the hoof and mouth disease.

A resolution was presented from the Newport, Oregon, Chamber of Commerce asking for action in regard to asking for legislation calling for refunding bonds for the State Highway Commission so that the program of work of the Commission would not be halted. The board felt that this matter should not be acted upon until the legislature was in session and highway bills were presented to that body for their deliberation.

A committee consisting of Guy Cordon, A. C. Marsters and George Neuner, Jr., was appointed to draft resolutions requesting speedy action of the State Highway Commission on the building of the four overhead crossings needed in the county on the Pacific Highway.

Treasurer T. H. Ness reported that there was now in the bank and accounts collectible the sum of over $1700 for the remains of the second quarter of 1924.

T. H. Ness and Secretary Holbein were appointed by the president to attend a meeting of, the Myrtle Creek Commercial Club this evening.

It was moved, seconded and carried that the Roseburg Chamber of Commerce appropriate the sum of $10.00 to be paid as first prize in the sweet pea contest now being staged in the city of Drain, and that the Secretary should notify the Drain Chamber of Commerce of this action.

No other business appearing before the board adjournment was taken.

This is a Studebaker year.

SHIRLEY GILHAM PASSES AWAY

Little Shirley Weston Gilham, the small son of Mr. and Mrs. Shirley F. Gilham of Powers, passed away last Thursday. He was born in Glendale December 12, 1918 and was 5 years, 4 months and 5 days of age at the time of his death.

150 MEN AND BOYS

At the Baptist church next Sunday morning, 11:00. Will you be one of them?

At Palm Beach, Newport—wherever smart folks gather —Lucky Strike is a reigning favorite.

CARD OF THANKS

We wish to express our sincere thanks and appreciation for the kindness shown during the recent illness and death of our beloved son, Shirley Weston Gilham, also for the many beautiful floral offerings.

MR. AND MRS. SHIRLEY GILHAM

Scythes and scythe stones at Wharton Bros.

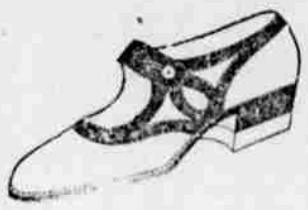
LET us save you money on Bedding Plants. See us before buying. All kinds of Plants at Reasonable Prices. Ask about

PEP FERTILIZER

THE FERN

Phone 240 So. Jackson St.

LATE STYLES IN FOOTWEAR



Our Spring Stock of the latest in Shoedom has arrived, and in the shipment received are beautifully designed models for ladies and misses, both in cloth and leather.
Shoes that wear for Men and Boys, in both dress and work stock.

REPAIRING DONE
ALL PRICES RIGHT

A. H. PERRIN
111 W. Cass St. Roseburg

SUITS CLEANED & PRESSED $1.50

PROTECT YOUR CLOTHES
FROM MOTHS.

MOTHS ARE NOT LIKELY TO SETTLE IN GARMENTS THAT ARE FREE FROM DIRT. HAVE YOUR WINTER CLOTHES CLEANED BEFORE PUTTING THEM AWAY FOR THE SUMMER.

Roseburg Cleaners
"THE TEST SERVICE"
308 N. JACKSON ST.
PHONE 472

FRESH—
JERSEY MAID BUTTER

Is delivered FRESH to your grocer every day. See that you get Jersey Maid, the quality is there. Free from all disease germs, perfectly pasteurized.

MADE BY
DOUGLAS COUNTY CREAMERY
PHONE 340

COAST LINER IS LEAKING BADLY

(Associated Press Leased Wire.)

EUREKA, Calif., April 24.—The coastwise liner Ruth Alexander, which is anchored in Trinidad Cove in a leaking condition, suddently in a leaking condition, suddenly ing maintained a heavy port list since anchoring yesterday. The rise in the water level in the leaking hold was given as the reason for the shift.

EUREKA, April 24.—The Ruta Alexander left San Francisco for Seattle and Victoria Tuesday with 231 passenger on board. South of Eureka a leak developed and she was forced to seek shelter off Trinidad Head yesterday. Her wireless was out of commission for a time, but messages from Trinidad soon brought assistance. A wireless message was sent to the H. F. Alexander, steaming southward from Puget Sound. She arrived at the scene at midnight and anchored a half knot to seaward until dawn when she drew alongside and the passengers were transferred without difficulty.

The Admiral Farragut, also of the same line, is standing by the Ruth Alexander with the H. F. Alexander.

EUREKA, Calif. April 24.—Transfer of passengers from the Admiral liner Ruth Alexander, in distress of Trinidad Head, north of here, to the H. F. Alexander in disame line, began at sunrise. The H. F. Alexander arrived alongside during the night.

(Associated Press Leased Wire.)

EUREKA, April 24.—The sudden shift occasioned no panic among the passengers and did not delay the work of transferring the passengers except that it made the launching of the port lifeboats more difficult. The ship is believed to be in no danger under present conditions.

A group of newspaper men put out to the ship in a row boat from Trinidad. They were told that the water was gaining slowly on the pumps.

The Ruth Alexander is anchored a quarter of a mile from the shore and a short distance south of the Trinidad light. The shore line is marked by jagged rocks.

PACIFIC COOPERATIVE WOOL GROWERS

Will load car of mohair and wool at Farm Bureau Exchange, Thursday, May 1st. C. L. Beckley.

COMMITTEE REPORTS ON M'NARY MEASURE

(Associated Press Leased Wire.)

WASHINGTON, April 24.—By a vote of 14 to 6, the house agriculture committee today reported the McNary-Haugen agricultural bill.

Those who voted against committee approval were Clarke, republican, New York, Voight, republican, insurgen, Wisconsin, and Aswell, Louisiana; Kincheloe, Kentucky; Jones, Texas and Doyle, Illinois, democrats. Others, with the exception of Ward, republican, New York, who was absent voted for the bill.

Unsuccessful efforts were made to substitute other measures for the proposal. By a vote of 16 to 4, the committee rejected the Norris-Sinclair bill and voted down 16 to 2 the Voight bill which would set up a corporation to sell wheat abroad. The so-called Yoakum plan, as embodied in the Aswell bill, was turned down by a viva voce vote.

As reported the McNary-Haugen bill would provide for creation of a corporation with a capital of $200,000,000 supplied by the government to promote the sale abroad of surplus farm products, livestock, as well as grain and cotton.

Affairs of the corporation would be handled by five directors, one to be the secretary of agriculture and the others to be appointed by the president, who would be required to give representation to all sections of the country. The corporation would seek to establish prices for various farm products that would bear the same ration to about 400 basic commodities as they did during the 10 years prior to the world war. Under the original bill such prices were to be fixed monthly, but a committee amendment would enable the corporation to determine them for longer periods. To aid in maintenance of such prices, the president, under committee amendment would have authority to declare embargoes on farm commodities, or to put into effect increased tariff duties.

One of the important committee changes was one which would do away with the requirement that the corporation pay farmers for their products partly in script.

As reported the bill would require that the corporation could either use script or pa yentierly in cash, making allowance for cost of marketing and probable losses.

Sheep guano fertilizer $2.50 for 100 pound sack at Wharton Bros.

BILLY WARNER SAYS
Y Not Eat at

DOUGLAS GRILL

OPENING DATE
Saturday, April 26, 1924
A Real Restaurant for Particular People.

MEN'S OUTFITTERS

Save Money by Buying for Less at this Store.

Dress Shoes for Men and Boys
Work Shoes for Men
Shirts Gloves

Underwear, Pants, Coats
Tents and Pack Sacks, Canvas by the Yard.
Suit Cases, Leather Leggings
Drop in and let us show you these fine goods.

BERGER'S BARGAIN STORE
Cass and Pine Streets Near the Depot