

You'll take your hat off to these Hart Schaffner & Marx Suit values at

\$37.50

(Extra Trousers \$5)

The styles are new, smart; the fabrics are all wool and fine worsteds; the tailoring is good. The linings are long wearing.

Hart Schaffner & Marx, because of their large resources, put more value into these suits than you would ever expect.

We've done our part, too; through our low overhead we've been able to shave a good many dollars off the price.

We have some other big values we'd like to show you at

\$25 to \$50 DUDS FOR MEN, Inc. Quine Brothers



OREGON TAXPAYERS MAY GET REFUNDS ON INCOME TAXES

Judge Will R. King, Attorney with offices in the Chamber of Commerce Building, Portland, recently received formal notification from the United States Board of Tax Appeals that the appeal of I. M. Davis of Drewsey, Oregon, in which the law firm of King & Benson, of Washington, D. C., and Leslie J. Aker, income tax attorney of Boise, Idaho, formerly of Portland, Oregon, represented the taxpayer, had been decided in favor of Davis, and that the tax on a \$15,000,000 alleged profit would be eliminated.

Judge King states: "This case establishes a new rule in regard to the sale and repossession of property either by voluntary assignment or under foreclosure proceedings, and is of great importance as it reverses the regulations and rules heretofore adhered to by the Revenue Bureau. Davis sold a ranch near Drewsey for \$26,000 in 1919, on which \$15,000 was paid by the purchaser, who defaulted in payment of the balance of \$11,000 due. In 1925, the purchaser voluntarily deeded the ranch back to Davis in consideration of the cancellation of the \$15,000 indebtedness evidenced by notes and mortgages; and the revenue officials sought to assess income taxes against Davis on the \$11,000.00 payment received from the purchaser on the theory that this became a profit to Davis in 1925, when he reposessed the ranch property. Davis appealed to the United States Board of Tax Appeals, and hearing on the case was held at Portland, Oregon, on June second, in which Attorney Aker appeared for Davis. The Board of Tax Appeals established a precedent in its determination of this case that will enable many Oregon taxpayers to recover taxes paid upon the theory formerly adhered to by the Revenue Bureau that payments received from the sale of property became profits when the property was reposessed by the former owner. The Board of Tax Appeals held that the repossession of property, either by voluntary assignment or by foreclosure sale, did not involve any taxable profit at the time of repossession or until the property was again sold or disposed of, at which time gain or loss might be ascertained. On account of the importance of the principle involved in this case, the Revenue Bureau officials fought the appeal with unusual severity, but the Commissioner of Internal Revenue has finally announced his acquiescence in this decision."

Judge King also gave out the following information that will be of interest to Oregon taxpayers:

"Another case affecting the rules establishing profit or loss on the sale and exchange of property by depreciation, which has been recently decided. While this case has a particular bearing on the sale of oil or mineral lands, and the depreciation well-adjusted, every sale or exchange of property that has been subject to depreciation or depletion. The Court of Claims held that adjustment should not be made for depreciation in determining gain or loss on the sale of property, regardless of whether or not any deduction for depreciation has been taken for income tax purposes, that is depreciation charges should not be deducted from the original cost of property in computing gain or loss from the sale of property; and they also held that oil removed by one owning oil rights, that is what is commonly known as "depletion," is not a capital return, and such depletion should not be deducted from the original cost in determining the gain or loss on the sale of property. The same rule by analogy would apply to sales of farms, business blocks, mines and other property that might be subject to depreciation or depletion charges. While the Revenue Bureau has taken an appeal in this case to the United States Supreme Court, it has been held that claims for refund may be filed with the Revenue Bureau pending such final decision of the U. S. Supreme Court, unless the statute of limitations has expired. Generally, the statute of limitations has expired on taxes paid for all years prior to 1926, unless waivers have been filed, or additional taxes paid within the last four years."

MARKETS

SAN FRANCISCO, Sept. 10. — (Federal State Market News Service)—Pears—Bartlett's \$2.50 to \$2.75; No. 2, \$1.50 to \$2.00 box; Lake county best, \$3.25 to \$3.50 for sixty pound lugs. SAN FRANCISCO, Sept. 10. — (United States Bureau of Agricultural Economics)—Trading in poultry was moderate today and practically no change was seen in the tone of the market or prices. Broilers, leghorn 1 to 1 1/2 pounds 39 to 42c per pound; poorer 39c to 40c pound. 1 1/2 pounds, 39c to 40c pound. Colored, 1 1/2 to 1 3/4 pounds, 30c to 35c pound. Clusters (10y2a ahof ofgt tm

er than average packers doing little; bulk good to choice 150 to 240 pound weight \$12.75@13.15; top \$13.25. Cattle—7,000, fat steers and she stock mostly 25 cents higher; spots considerably more early on better grades weighty steers; fresh kinds closing slow; best matured steers early \$15.75; some heavies held around \$16.25; light yearlings \$14.40; practically no westerns here; bulk fed steers \$10.50@13.00; bulls strong to 10c higher, vealers 25 to 50c up, packers paying upward to \$14. Sheep—24,000; fat lambs fully steady; early sales scarce, due to delay in yarding; early bulk natives \$15.50@15.75; few to city butchers \$15.50; three cars of Washington lambs \$15.75, with about 35 per cent sort; best fat westerns held around \$16; few weighty feeding yearling wethers \$10.25@10.50; nothing done on sheep or feeding lambs. PORTLAND, Ore., Sept. 10.—Oregon bears still bringing top prices in Eastern markets at the Chicago Auction Tuesday, 3,980 boxes of Bartlett's sold for \$2.50 to \$3.75 a box, mostly \$2.90 to \$3.25. No Oregon's auctioned in other Eastern markets Tuesday or Wednesday. Oregon green prunes are slightly firmer in the Eastern markets. On the New York Auction Tuesday, 7,985 suitcases of Oregon Italians sold at 90 cents to \$1.20. Washington and Idaho Italians brought \$1.20 to \$1.25 per suitcase at the same auction. No Oregon's offered at Chicago or Boston Tuesday. Oregon green prunes are slightly firmer in the Eastern markets. On the New York Auction Tuesday, 7,985 suitcases of Oregon Italians sold at 90 cents to \$1.20. Washington and Idaho Italians brought \$1.20 to \$1.25 per suitcase at the same auction. No Oregon's offered at Chicago or Boston Tuesday.

PORTLAND, Ore., Sept. 10. — Eggs cent higher; current receipts 33c a dozen; pullets 32c@33c; firsts 35c @ 35 1/2c; extras 38c@39c delivered Portland. Butter steady and unchanged. Milk steady; best churning cream 52c pound net shippers' track in zone 1. Raw milk (four per cent) \$2.55 c. w. t. f. o. b. Portland. Onions and potatoes steady, unchanged. Onions and potatoes steady, unchanged. Onions steady, unchanged. Cascars bark — quiet, steady, unchanged. Hops—clusters 23 cents bid; 25 cents asked; fuggles 25 1/2c.

PORTLAND, Ore., Sept. 10. — Hop market is higher; buyers paying 23 cents for Oregon clusters and up to 2 1/2 cents for fuggles. Even at the advance growers who still have stocks unsold are holding most of them with an idea of 25 cents or better for new crop clusters. Short crop in Germany and other parts of Europe is principal bullish factor at this time. Northwest crop forecast now is for 4,422,000 pounds in Washington, 12,999,000 pounds in Oregon and 8,359,000 pounds in California. This is a slight increase over the forecast a month ago and more accurate with the harvest well started. Country dressed veal market strong at 17 to 17 1/2 cents; real fancy veal scarce and worth almost any price sellers care to ask. Hogs easy at 15 to 15 1/2 cents for choice light pork.

PORTLAND, Ore., Sept. 10. — Cattle — nominally steady; receipts 95; no changes in quotations. Hogs — nominally steady; receipts 35 1/2; unchanged. Sheep—steady; receipts 565; unchanged. (Associated Press Leased Wire.) CHICAGO, Sept. 10.—(United States Department of Agriculture).—Hogs—20,000; slow; 10 to 15 cents higher than Wednesday's best prices, of 15 to 25 cents higher

HOT SHOT

PORTLAND, Maine — "You cannot frighten the American people from anything," says Henry Ford in remarking that the Shenandoah disaster will not be set back to commercial aviation. ST. LOUIS — Erotic dances, plays and novels are evolved for youth and not by youth in the opinion of the Reverend Deets Pickett of Washington, speaking at a Methodist meeting.

PARIS — The international spiritualist congress is trying to determine how much a ghost weighs. ATLANTIC CITY — The beauties are perturbed because of competition by show girls and because of requests that they agree to appear in the movies if chosen Miss America. Miss Erie and Miss Pittsburgh have withdrawn. The king had to ride the boardwalk without a queen.

NEW YORK — Two nuns in heavy religious garb plunged into the Hudson and saved two children who had been pulled under the water by an undertow. NEW YORK — Losses to gamblers on an ocean liner resulted in protests by passengers to officers of the line. One woman says she lost much at bridge. A man passenger sent a radio message stopping payment on a \$2500 check for "craps."

CHICAGO — German fried potatoes are digested more easily than French fried. It has been determined at the University of Chicago. Newark People Visit — Mr. and Mrs. H. W. Harshinger and S. L. Benney, of Newark, O., stopped over in this city last night. The party are making a tour of the west and the western coast, making their trip by airplane, and stopping over at principal towns on the way. They are much pleased with Roseburg, and state that they think it a beautiful little city. Their last stop was in Portland, and they will go on to Medford tonight, after which they expect to tour California before returning home. Mr. Banney was principal of the Newark Business College for 29 years, retiring from that office in 1914, and has since contributed articles to the Newark Advocate, the newspaper at Newark.

Results are what count and you'll get 'em with News-Review classified ads.

Are You a Diplomatic Husband? Here's a Real Opportunity to Prove it

Find out—on the Q. T. if you can—whether your wife wants an electric range. (We know every woman does.) But just to satisfy yourself, bring up the question casually. Say, "I see there's a big special sale of electric ranges this week"—or something like that. Then surprise her tomorrow with a new HOTPOINT-HUGHES. The hours she spends in the kitchen will be cooler—more convenient—more comfortable—forever rid of kitchen drudgery.

\$15 Down—12 payments of \$12 each

Wiring and Installation Included

This is a special offer made possible by the combined efforts of Arthur H. Crowell's Electric Store, Roseburg Electric Store and The California Oregon Power Company. It positively closes on September 15th.

It's a HOTPOINT-HUGHES—R-101—the most popular model of one of the world's leading makes, with three heat plates on the cooking top; insulated, heat-retaining, two-element oven; counter-balanced oven door; oven thermometer, for finer cooking; clean, porcelain and enamel finish—the brightest spot in the kitchen! Large enough to suit any family; small enough to fit any home.

You may just as well be using the new electric in the five days of this bargain offer! Don't wait, and regret—act now.

Arthur H. Crowell's ELECTRIC STORE 225 N. Jackson Telephone 611 Special Terms on Other Makes and Model Ranges

Roseburg Electric Store Successor to Hudson Electric Co. Telephone 123 Special Terms on Other Makes and Model Ranges

THE CALIFORNIA OREGON POWER COMPANY Telephone 61

bonated drinks, syrups and fruits are kept at 45 degrees. Mr. Fullerton is also introducing individual milkshakes, fresh milk in individual bottles, being provided for each of these refreshing drinks. Ice cream for fountain services are kept at 10 degrees. Temperature being provided for 30 gallons of ice cream of six different varieties. The fountain also freezes its own ice, providing a plentiful supply for all purposes. Another compartment maintains brick ice cream at a zero temperature, and brack ice cream can be kept on hand at all times in large quantities. The fountain has 18 syrup containers instead of 9 as in the old one, and is two feet longer than the former equipment. The counter and front is built of marble, presenting a very attractive appearance.

AUTO DRIVER HELD FOR MANSLAUGHTER (Associated Press Leased Wire.) PORTLAND, Ore., Sept. 10. — James T. Shields is under arrest here charged with manslaughter as the result of the death last night of Mrs. Mary Berryman, 65, who was struck by an automobile on Second street, between Alder and Washington streets. The car that hit Mrs. Berryman sped away, and was chased to the East side, where it was abandoned. Later Shields was picked up and charged with having driven the car. Police said he was under the influence of liquor.

TWO OF AURORA BANDITS KILLED (Associated Press Leased Wire.) ASTORIA, Ore., Sept. 10.—Sheriff H. J. Slusher of Clatsop county, announced today that he had obtained information that two of the four men who committed the robbery of the Aurora, Ore., bank last October were killed in July of this year at Buckley, Wash., by bullets of citizens after the robbers had shot and killed William Ross, a merchant, "Whitey" Watson, in jail here, is charged with being the third man of the Aurora robbery quartet. Officers say they know the identity of the fourth member of the holdup gang, and orders are now out for his arrest. Sheriff Slusher and W. L. Priest, operative of a detective agency, said Lewis Ross and Vernon Hoy, held in jail as material witnesses against Watson, declared that Watson admitted participation in the Aurora robbery and said that two of the party were killed at Buckley. Watson has been identified as one of the Aurora gang. Ross and Hoy admitted to the officers that with Watson and a fourth man they planned to rob a bank at Caldwell, Idaho, next month, their arrest cutting the plans short. The fourth man was a detective who secured evidence concerning the Aurora robbery from Watson, and who was to drive the automobiles on the Caldwell job.

Looking at Timber—H. M. White, proprietor of the Victoria hotel, at Bellingham, and J. R. Prigmore, timber buyer of that city, were in the city yesterday, stoppage at the Umpqua hotel. They spent considerable time looking at a timber tract near this city. U. S. Weather Bureau, local office, Roseburg, Oregon, 24 hours ending 5 a. m. Precipitation in inches and hundredths: Highest temperature yesterday 50 Lowest temperature last night 48 Precipitation last 24 hours .00 Normal precip. for this month 1.94 Total precip. from Sept. 1, 1924, to date .153 Average precip. from Sept. 1, 1877 .24 Total deficiency from Sept. 1, 1925 .087 Average precipitation for 46 wet seasons, (September to May, inclusive) .4148 Mostly cloudy tonight and Friday; moderate temperature. WILLIAM BELL, Meteorologist.

PACKED HOUSE GREET'S ANNUAL FASHION REVUE (Continued from page 1.)

time in a dinner gown, a lovely creation of navy crepe Romanina. Miss Mary Rouma, from the Philippines, today filed a voluntary petition in bankruptcy in Brooklyn. He estimated his liabilities at \$14,585 and assets at \$742, divided as follows: \$91 cash; \$1 in bank; \$700 in open accounts; and an I. O. U. for \$550.

YOUNG WOOD BANKRUPT (Associated Press Leased Wire.) NEW YORK, Sept. 10. — Leonard Wood, Jr., son of the governor-general of the Philippines, today filed a voluntary petition in bankruptcy in Brooklyn. He estimated his liabilities at \$14,585 and assets at \$742, divided as follows: \$91 cash; \$1 in bank; \$700 in open accounts; and an I. O. U. for \$550.

CRITICISM AND RETORT FOLLOW AIR DISASTER (Continued from page 1.) Wayne Davis of San Antonio, former Texas commander of the American Legion. This commission was placed on Mr. Davis today by Dr. W. T. Dunning, commander of the Texas American Legion, who on Wednesday night conferred with Colonel Mitchell. Mr. Davis said he would discharge the duty assigned him.

WASHINGTON, Sept. 10.—Full investigation by a disinterested agency of charges made by Colonel William Mitchell against army administration of air service matters is favored by Acting Secretary Davis of the war department. Mr. Davis told his colleagues in the department that such an investigation should be made by some one other than the war department itself if the public was to be entirely satisfied. He also stressed his intention to see that while he continues as acting secretary, Colonel Mitchell shall receive fair treatment, in connection with the disciplinary steps, which have been initiated against that officer.

DANCE AT IDLE YLD SATURDAY NIGHT Music by Rock Creek Four

REXALL STORE PUTS IN FINE NEW SODA FOUNTAIN Nathan Fullerton, proprietor of the Rexall drug store, has just completed the installation of one of the most modern and up-to-date soda fountains manufactured. The fountain is automatic in its control, and is of much greater capacity than the fountain which it replaces. A complete, but compact refrigeration system is located in the basement, affording a constant temperature for fountain water. Water in the coils is kept constantly at a temperature of 21 degrees, just above the freezing point, while car-

bonated drinks, syrups and fruits are kept at 45 degrees. Mr. Fullerton is also introducing individual milkshakes, fresh milk in individual bottles, being provided for each of these refreshing drinks. Ice cream for fountain services are kept at 10 degrees. Temperature being provided for 30 gallons of ice cream of six different varieties. The fountain also freezes its own ice, providing a plentiful supply for all purposes. Another compartment maintains brick ice cream at a zero temperature, and brack ice cream can be kept on hand at all times in large quantities. The fountain has 18 syrup containers instead of 9 as in the old one, and is two feet longer than the former equipment. The counter and front is built of marble, presenting a very attractive appearance.

Great English Beauty Secret "Howard's Buttermilk Cream" Druggists Told Not to Take Anyone's Money Unless This Delightful New Vanishing Cream Quickly Shows a Decided Improvement. BIG DEMAND, SAY DRUGGISTS Buttermilk Cream creates beauty almost like magic. The most wonderful thing about it is the fact that while it turns the dull, most lifeless complexion to radiant beauty and makes red or rough hands or arms snow white, yet there is not the slightest sign of its use after application. It actually vanishes from sight and the most heated atmosphere will not produce the least thinness or greasiness of the skin. To prove this to your complete satisfaction, get a small quantity today at your favorite toilet goods counter with the understanding that they will freely return the purchase money should you be dissatisfied. Beautiful actresses say, "A short message with Howard's Buttermilk Cream at night before retiring is all that is necessary."



Beautiful actresses say, "A short message with Howard's Buttermilk Cream at night before retiring is all that is necessary."