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THE FRIENDLY STORE

Tax Refund Situation Is Reviewed

Oregonian Editorial Indicates That State of Oregon Has No Valid Grounds for Suit Against Eighteen Counties to Obtain Share; No Taxes Due State Because Loss in Grant Counties Was Made Up in Others.

According to an editorial in the Portland Oregonian of December 15, under the caption "Whose Money," the state of Oregon would seem to have no claim whatever to a share of the tax money to be refunded to eighteen Oregon counties, by the federal government, on account of the reversioned railway land grants. The editorial points out that the state apparently has no ground for a suit to collect any part of the refund, because during the ten-year period that has elapsed since the lands reverted to the government the taxes for state expenses that were thereby reduced in the eighteen counties affected were made up by proportionately increased levies in the other eighteen of Oregon's thirty-six counties. Having lost no money, the article says, the state would hardly be in a position to carry a claim to the courts. As to the eighteen counties that will not share in the refund, there is mere speculation as to their probable attitude. The editorial follows in full:

Issue Is Complex

Speculative glances have been cast at the eighteen land-grant counties of the state as providing a way out, in part, from the financial hole in which the state finds itself. These counties are to receive from the United States government a sum equivalent to the taxes that would have been levied against the Oregon & California railroad land grant in the last ten years had the grant remained on the tax rolls. Instead of having been removed by its transfer to

American fence is zinc insulated, a process by which 50 to 100 per cent more galvanizing is put on the wires than was possible under the old process. Insist on zinc insulated and you will get this longer lived fence. Sold by Wharton Bros.

would require just as much money for state purposes as before. So the proportion which the other thirty-five counties had been paying to be increased to take up the losses caused by the fire in Clatsop county.

Something similar happened in eighteen counties when the government took over the land grant. If the prescribed method of raising state tax revenues was followed to the letter, the proportionate contributions of the eighteen counties were reduced and the losses were made up by the property that remained on the tax rolls not alone in the eighteen counties but throughout the state. Theoretically, perhaps in fact, every county in the state outside of the eighteen land grant counties was required to pay the state a greater sum each year than would have been the case had the grant lands not been wiped off the tax rolls. The state did not reduce its expenditures because of this loss to the tax rolls. It got the money anyway.

It is well to remark, however, that the state board is suspected of being more or less arbitrary at times in equalizing county valuations for state tax purposes. It may be that the board discovered reasons why the ratios in Douglas, Lane and other land grant counties should not be reduced. It may have said that other property in the eighteen counties had advanced in true value sufficiently to make up for losses in timber values. One needs to study the facts closely in order to determine what is justice in the matter.

Justice in Theory. But if, in apportioning state requirements among the counties due allowance was made during the ten years of losses caused to the tax-roll totals in the eighteen counties, it would appear that in theory the counties are not now entitled to recover and hold the whole equivalent of state taxes that would have been levied; also that the state, having lost nothing in revenues, is not entitled to that sum for its own use, even if the counties receive it from the government. Theoretical justice would require

the land grant counties to pay over to the state the sum they collect in lieu of state taxes and for the state to refund that sum to those counties which had to pay a greater proportion of the state taxes during the ten years because of the land grant withdrawal. As this would require special legislation, perhaps constitutional complications and probably provoke sectional animosities, we do not propose it as a painless or necessarily desirable method of spreading the good fortune of the eighteen counties over all thirty-six counties.

Who Is Going to Sue?

If the counties collect for back state taxes they will be in possession of that much money. The question is a strong point. We have heard it said that it is nine points in the eye of the law. Just how they could be compelled against their will to give it up, we are at a loss to say. Sue them? If so, who would sue? The state, having no interest in the distribution, would hardly be a proper party. The spectacle of eighteen counties trying to collect in the courts, individually, from eighteen other counties would provide a novel and disconcerting spectacle.

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WAR PRINCESS NOTED FOR HER BEAUTY SING

Asks Divorce From No. 2, Thought Dead When She Married No. Three.

MANY ANGLES IN CASE

Another Divorce Seeker Is American Girl Who Wed Russian "Baron" 2 Weeks Ago.

(Associated Press Special Wire.)
BOSTON, Dec. 16. — Princess Bogdana Troubetzkoy, member of the Russian battalion of death and one described as the "most beautiful nurse in France," is seeking a divorce from the second of her three husbands.

Now a nurse in New York City hospital, she is suing Captain Victor A. Turin, variously identified as an officer in the Imperial Russian cavalry, a French or American officer, and a motion picture actor whom she married in 1917.

When she married Turin he was supposed to be a member of a Russian war mission and she was affiliated with the Red Cross. They went to Milwaukee to live, but the captain left her to return to France and the war.

Later she heard he had been killed, she testified, but although she went to France to search for proof she was unable to obtain an official record.

Then in 1920 she married Captain Wallace S. Schutz of Milwaukee, whom she had met while he was a patient.

Soon, she testified before Judge Hall yesterday, there came a letter from Turin demanding \$20,000 in return for his self-effacement and when she showed it to Schutz, she told him "Wally, I have no right to live with you. I must go to my husband. My place is with him."

She has not seen Captain Schutz since, nor did she succeed in locating Turin. Captain Schutz had their marriage annulled in Green Bay, Wis.

The present divorce case is complicated by records showing that Turin sued the princess for divorce here in 1921, naming Captain Schutz. This action was never tried.

Bride Of Two Weeks Sues.
NEW YORK, Dec. 16. — Baron George Tornow's bride, heiress to the copper fortune of Joseph Clendinning, is seeking an annulment. She went home to father a few hours after the marriage.

George W. Whiteside, counsel for Baroness Florence Marjorie Clendinning, discloses that preliminary papers were served Monday in a suit against the former colonel in the Russian Imperial army. The suit charges that Miss Clendinning married the baron because of fraudulent representations. They were described by Whiteside.

The baroness eloped two weeks ago from the house of her father, who is vice-president of the American Smelting and Refining company, and married the baron at the Little Church Around the Corner after cruising the streets of New York in a taxicab, searching for some one who would officiate. She left him that night when her father interrupted the wedding supper.

George S. Reynolds, counsel for the baron, charges that the baroness has been kept under guard in her home and prevented by her parents from living with her husband or talking to him over the telephone.

Baron Tornow says he cannot understand why his bride left him and why her parents opposed the marriage. He denied he had misrepresented anything regarding himself to his bride or her family.

CHRISTMAS CANDY

Carr's has a nice line of candies. Peanut brittle in sealed pound cartons at 25c. Christmas mix hard candy, 2 lbs. 35c. Daisy caramels, new tasty piece at 25c lb. Chocolates at 25c and 35c and a fine quality real cream, nougats, caramels, etc., at 50c a pound. Fine quality filled candy mix in bottles at 19c. Twenty other kinds at Carr's. Big stock candy at 5c each. Empty cartons and net stockings also carried in stock.

State Press Comment

Prune Grower and Market.

It is indubitably true, as says Professor Hurd, who specializes in market problems at Oregon Agricultural college, that the chief interest in expanding the market for a particular commodity reposes in the grower.

The prune—particularly the Oregon variety—has paid the penalty of overmodesty on the one hand and of assumption on the other that people would eat it whether or not it was called to their attention. The day when the price might be regarded, however, as a fundamental necessity passed when mulchback transportation went out. Its great convenience and recommended and advertised it every isolated camp in the country. Elsewhere it has had competition to meet.

This has been intensified by the

Kneads Dough



Mrs. Antoinette Robins, of New York, synd a baking company for \$50,000, charging they used a picture of her in this case for advertising purposes. The company insisted it was another girl.

activities of its rivals and in the case of the species peculiar to Oregon, Washington and Idaho by the widely heralded "confectionery" attributes of the prune grown farther south. Even as to the latter, Professor Hurd makes the point that it is in reality at its best when grown here—that "it is admittedly of better flavor than the same variety grown elsewhere."

The dual obligation of Oregon growers, in their interests and in those of the industry as a whole, is to let the facts be known to millions of people to whom the prune is a vague memory, associated in the mind with witty paragraphs and boarding house jokes.

The business of creating consumer demand is so much a legitimate part of catering everywhere and so well recognized as an essential part of productive salesmanship, that to ignore its claims is to commit an act of omission nearly as grave as would be the marketing of a quality not quite up to the mark. The consumer now has access to the luxuries of the world, and is sated by them, and can get along nicely without any single item. The prune meanwhile has lost none of its merits, rather has added new ones with improved methods of processing and packing, and chiefly needs to have all the facts known.—Portland Oregonian.

Western Forests.
Dr. E. P. Keen of the United

States department of agriculture, says that insects have destroyed 1,000,000,000 feet of merchantable timber annually in the forests of Oregon and California during the last five years, a loss larger than that occasioned by all the forest fires of the same period. It is clear that the entomologist is an important ally of the forester, and an excellent beginning has already been made in fighting the insect enemies of the forest, the work in Northern California being especially effective.

Some idea of the extent to which replanting is being undertaken may be gathered from the report of the quantities of tree seeds collected in British Columbia. This work was only begun in 1921, and this season the Dominion forestry service has produced six tons of Douglas fir seed, four tons of spruce, four tons of hemlock and four tons of cedar.

And so the varied program of conservation is accomplished, covering the sowing of the seed, its proper planting, the protection of the young growth for fire and blight, and finally, the intelligent and careful harvest of the forest crop. The old days of wasteful slaughter of the first are fortunately passed. There is no timberman so shortsighted that he does not look ahead to the tomorrow, when he or his heirs will cut another tree on the spot where today's log was felled. It is in line with that broader view that he allies himself with his fellows and in such organizations as this of the states of the Western forest, undertakes the preservation of our forest heritage. —Portland Telegram.

Steelhead in Commerce.
The argument as to whether the steelhead shall be given full protection as a game fish is waxing warm in a portion of the state press. The contention of the sportsmen who are backing the proposal that the legislature prohibit the commercial taking of steelheads is that the steelhead is actually a trout, and that its protection and perpetuation in the streams of Oregon will bring more wealth into the state as the years go on than is now realized from its commercial sale, because the sportsmen from all over the land will flock to the Oregon streams to fish for it.

The commercial fishing interests counter with the argument that the take of steelheads in commerce is worth half a million dollars a year, of which a quarter of a million goes to the fishermen. They also argue that the steelhead often attains to a size comparable with that of the average chinook and larger than salmon of other varieties taken in commerce. Nets, therefore, of a mesh sufficiently large to permit the steelhead to pass, would also have to let through many other sizeable fish, and the result would be a very large decrease in the take of all classes of fish. Indeed, this is so fully true that a law to prohibit the taking of steelheads would be, as the Oregon Voter suggests, impracticable of enforcement. It might be possible to force seiners to throw back the steelheads taken in their hauls, but this could not be done in the cases of set-nets and drift-nets, be-

cause the fish are often dead or dying when removed.

It would seem that the best sportsmen can hope for from the standpoint of practicability is the closing of certain of the best swiftwater steelhead streams to commercial fishing, or to make the taking of steelheads in those few designated streams unlawful except on tackle. If only the removal of the steelhead from commerce were involved in the sportsmen's proposal its accomplishment would be difficult enough, but would be less somebody can show how to knit a net whose mesh will pass a steelhead of a certain size and yet trap other fishes of corresponding size, it is unlikely that the proposal can win.—Eugene Guard.

"Hands Off."

When the state legislature meets in January it will have to have a huge deficit and already certain officials of the state and legislators from some of the Oregon counties are looking with covetous eyes upon the O. & C. tax refund as a source for a part of the state's revenue necessary to meet this deficit.

We can't blame the various counties of Oregon who did not receive any direct benefits from the O. & C. land grant tax refund measure, for wanting to receive an indirect benefit through use of part of this fund for state tax relief. We can't blame them any more than we can blame the radical who wants all wealth divided equally among the thrifty and the shiftless.

The eighteen Oregon counties, who are the beneficiaries under the O. & C. tax refund measure are only receiving a refund and relief from burdens which they have been carrying alone for a long period of years.

For the past eleven years all of these counties have met their every obligation to the state by depriving themselves of needed local improvements.

While these counties were groaning under heavy tax burdens for what few improvements they could afford, we heard not of offers of assistance from any outside source.

When these beneficiary counties were raising money with which to send a delegation to assist in the passage of the refund measure, we received no contributions from the state, and the other counties were "not interested."

Now that the relief that we so rightly deserved has been received, we have a right to expect the state and the other non-beneficiary counties to keep the same "hands off" attitude.—Grants Pass Spokesman.

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