

Charter No. 9423 Reserve District No. 12

REPORT OF CONDITION OF THE
Douglas National Bank
at Roseburg, in the State of Oregon, at the close of business on March 23, 1927.

RESOURCES

1. Loans and discounts, including rediscounts, acceptances, of other banks and foreign bills of exchange or drafts, sold with indorsement of this bank (except those shown in item 1-b) \$574,055.44
2. Overdrafts, secured, none; unsecured, \$616.78
3. U. S. Government securities owned:
 - a. Deposited to secure circulation (U. S. bonds par value) 25,000.00
 - b. All other United States Government securities (including premiums, if any) 152,000.00
4. Other bonds, stocks, securities, etc., owned \$177,000.00
5. Real estate owned \$148,887.37
6. Banker's house, \$54,137.06; furniture and fixtures, \$25,000 79,137.06
7. Real estate owned other than banking house 65,418.86
8. Lawful reserve with Federal Reserve Bank 60,321.40
9. Items with Federal Reserve Bank in process of collection 762.00
10. Cash in vault and amount due from national banks 70,961.04
11. Amount due from State banks, bankers, and trust companies in the United States (other than included in items 8, 9 and 10) 5,339.33
12. Checks on other banks in the same city or town as reporting bank (other than item 12) 2,282.72
13. Total of items 9, 10, 11, 12 and 13 79,345.09
14. Miscellaneous cash items 2,221.46
15. Redemption fund with U. S. Treasurer and due from U. S. Treasurer 1,250.00

LIABILITIES

19. Capital stock paid in \$100,000.00
20. Surplus fund 30,000.00
21. a. Undivided profits 35,541.65
22. Less current expenses paid 6,820.98
23. Reserved for taxes, interest, etc., accrued 8,000.00
24. Circulating notes outstanding 24,309.00
25. Amount due to State banks, bankers and trust companies 56,572.19
26. Certified checks outstanding 4,100.12
27. Cashier's checks outstanding 61,351.91
28. Total of items 21, 22, 23, 24, 25, 26, 27 and 28 313,512.34
29. Demand deposits (other than bank deposits) subject to Reserve (deposits payable within 30 days):
 - a. Individual deposits subject to check 512,814.06
 - b. Certificates of deposit due in less than 30 days (other than money borrowed) 234,512.34
30. Total of demand deposits (other than bank deposits) subject to Reserve, items 29, 30, 31, 32, 33, and 34 \$338,326.40
31. Time deposits subject to Reserve (payable after 30 days, or subject to 30 days or more notice, and postal savings):
 - a. Total of time deposits subject to Reserve, items 35, 36, 37, and 38 \$275.56
 - b. United States deposits (other than postal savings), including War Loan deposit account and deposits of United States disbursing officers 54,250.00
 - c. Bills payable (including all obligations representing money borrowed other than rediscounts) 35,000.00
32. Total \$1,188,253.46

State of Oregon, County of Douglas, ss:

I, H. W. Booth, Cashier of the above-named bank, do solemnly swear that the above statement is true to the best of my knowledge and belief.

Subscribed and sworn to before me this 31st day of March, 1927.

A. N. ORCUTT, Notary Public.
My commission expires October 9, 1927.

CHAS. E. SPENCE,
FORMER MARKET
AGENT, IS DEAD
(Continued from page 1.)

McMahon, Mrs. Spence died January 13, 1925, and since that time his stepdaughter and family, Mrs. Bertha Davies, have lived with him. His stepson, A. A. Spangler, lives at Carns, Oregon.

Probably no man ever lived in Oregon who had more friends, or who was as widely known as Mr. Spence. For 17 years he drove over the State advocating progressive measures, meeting nearly every citizen. He was a member of the Masonic order, Oregon City Lodge, No. 1.

He was taken sick about the middle of last December, compelled to submit to a major operation January 7, and for several weeks hope was held that he would regain his health, but the Great Master of the Universe ruled otherwise.

warden voted by the state board of control Henry W. Meyers, newly elected superintendent of the state penitentiary, this morning announced his organization would be ready to take over the administration of the prison tomorrow.

Halley returns to the prison under James Lewis, picked for warden, with whom he served in a similar capacity during Lewis' previous administration.

Several minor berths in the organization, including the positions of parole officer and prison dentist and physician remain to be filled, but Mr. Meyers announced today that further appointments will not be made until he has had an opportunity to familiarize himself with his new tasks and "make a careful survey to see what is required."

As superintendent, Mr. Meyers will succeed J. W. Lillie, who took over direction of the prison as warden under appointment by Governor Pierce on December 5, 1925, succeeding A. M. Dalrymple.

An interesting coincidence with Lillie's relinquishment of control at the prison is found in the fact that his last day, today, marks the highest point ever attended in the population of the institution. This morning there were 698 inmates registered on the prison books.

RECORD NUMBER OF CONVICTS TO GREET NEW PRISON HEAD
(Associated Press Leased Wire.)

SALEM, Ore., March 31—With ratification of the appointment of Gene Halley, of Salem, as deputy

BATTERIES
For Light Cars
11-Plate Battery \$10.50
13-Plate Battery \$11.95
12-Volt Battery \$16.50
6-Volt Battery, 120 amperes \$12.50
Guaranteed for one year.

MAISON SMITH
Nash Garage, 444 N. Jackson

PIE SOCIAL
AND
FREE DANCE
OLALLA HALL
SATURDAY NITE,
April 2
For the benefit of the
OLALLA SCHOOL

NEUNER ASKED TO AID PROSECUTION OF DeAUTREMONT
(Associated Press Leased Wire.)

PORTLAND, Ore., March 31—Newton Chaney, district attorney of Jackson county, was in Portland today to confer with George Neuner, United States attorney, and renew his invitation for Neuner to participate in the trial of Hugh de Autremont, one of the three brothers accused of murdering four trainmen and dynamiting a mail car in Southern Pacific tunnel No. 13, in the Siskiyou mountains October 11, 1923.

Neuner said he did not know whether he would take part in the trial, but that at present this seemed doubtful.

EUGENE, Ore., March 31—Although no time has been set for the arraignment of Hugh de Autremont, at Medford, the arraignment will be soon, according to Fred E. Smith, de Autremont's attorney, who is defending Albert Brownlee under a charge of murder, here.

Smith said that he would go to Jackson county as soon as the Brownlee case was completed here. The Brownlee case is expected to go to the jury this afternoon.

JUSTICE TURNS OVER MONEY TO TREASURER
Justice of the Peace C. F. Hopkins has turned over \$1,115 to the county treasurer, representing the fines collected during the month of March, one of the largest monthly turnovers from the Justice of the Peace office for several years. The fines go largely to the county

LOCAL NEWS

Marshfield Chief Ill—Chief of Police Jack Carter of Marshfield is reported to be seriously ill in the bay city. His brother, Howard Carter, of this city, has been called to his bedside. Chief Carter is well known in Roseburg and last summer visited here for several weeks enjoying a vacation.

Back From Los Angeles—Mr. and Mrs. W. H. Buzzell, who have been visiting at Los Angeles for the past month, have returned to their home in this city. They report a very pleasant trip. The journey was made by auto and without mishap of any kind except for a slight amount of damage to their machine when it was left parked on an inclined street and a car above it broke loose and smashed into it, wrecking a wheel and fender.

Lumber Camp Is Closed—Camp No. 1 of the Coos Bay Lumber company, which is located on the Middle Fork near the Coos-Douglas county line, has been closed down, according to information reaching here today. The closing is due to the recent ruling of Judge Hamilton that splash dam logging cannot be carried out on the Middle Fork. The donkey engines are being moved out. The camp employed about 30 men and the closing of it will be a blow to the Bridge district.

Will Attend Copco Opening—Several representatives of well-known electric appliance companies are expected to arrive in Roseburg today to participate in the opening of the new Copco Appliance Sales department here tomorrow. Among those who plan to attend are the following: R. C. Lowry of the Pacific States Electric Co.; Stanley Stewart of the Edison Electric Appliance company; C. A. Perl, factory representative of the Premier-Duplex Vacuum Cleaner Co.; C. H. Nichols of the Graybar Electric Co. and H. C. (Jack) Frost and Dick Chum, Berlin representing the Hurley Machine Co., manufacturers of the famous Thor washing machines and ironers. Ed. Anderson of Baker, Oregon, is a new resident of Roseburg, having arrived here the first of the week to assume his new duties as salesman for the new Copco electric appliance department which is to be opened tomorrow. Mr. Anderson has had a wide and varied experience in electrical merchandising, having been affiliated with the Eastern Oregon Power and Light Co. for a number of years as well as with various retail electric stores. He is thoroughly familiar with all standard types of electric appliances and will be ready to assist with their electrical problems at all times. Mr. Anderson is well pleased with his new location in Roseburg and plans to move his family here from Baker in the near future. J. J. Buchter and H. L. Bromley of the Copco general offices in Medford, arrived here today to assist in the formal opening of the company's new electric appliance sales department in this city tomorrow.

ELEVATOR IN HOTEL KILLS MEDFORD MAN
(Associated Press Leased Wire.)

MEDFORD, Ore., Mar. 31—William J. Johns, 60, fireman at the Hotel Medford, was crushed to death last night, between a floor bracing and the sidewalk elevator in which he was riding. Johns, according to the coroner, started the elevator without first opening the sidewalk doors and in attempting to escape, lost his life. There were no witnesses to the tragedy. The unfortunate man is survived by a wife and four children.

Garden seeds at Wharton Bros.

HIGH SCHOOL HEAD OF SALEM ASSERTS DRY LAW FAILURE
SALEM, Ore., March 31—Prohibition has failed to prohibit high school students drink more liquor under the Volstead act than they ever did in the days of the open saloon, in the opinion of J. C. Nelson, principal of the Salem high school.

Nelson, in an interview given to a local newspaper, said that whereas in pre-prohibition days boys of high school age hesitated about entering a saloon, they now have no hesitancy in patronizing bootleggers.

The bootlegger's code of ethics draws no line so far as the age or sex of their patrons are concerned, Nelson declared.

ONTARIO WET BILL PASSES
TORONTO, Ont., March 31—The bill designed to bring liquor back to Ontario, under government control, after ten years of prohibition, passed the legislature in its final form yesterday, and now awaits the signature of the lieutenant governor. It is expected to become effective about May 15.

Amendments provide a compulsory jail sentence of at least one year for a second offense of selling adulterated liquor, empower the government to discontinue entirely the sale of liquor in case of emergency such as a strike or ty school fund, \$550 imposed on gamblers and \$50 from an assault and battery case going to that fund. The sum of \$100 represents the only prohibition violation receipts and \$15 was imposed for violation of the game laws. The state gets one-half of the prohibition and game fines. A small amount was also sent to the state, representing fines for traffic violations. The county will be paid one-half of this amount.

PLANNING PROGRAM ANNUAL REUNION WILBUR ACADEMY

Work has already started on the program for the annual reunion of the Wilbur Academy, president, C. L. Chenoweth, of the association, has arranged for Carl J. Doney, president of Willamette University, to deliver the principal address of the day, which is particularly appropriate, as the old Wilbur Academy was for many years the chief feeder for the university. Emma Bridges Miller of Yoncalla, is to deliver the response to the address of welcome. Mr. Chenoweth states that a fine musical program is being arranged. The reunion will be held the first Saturday in June, the date fixed by the association's by-laws for the event. It is anticipated that there will be a good attendance at the reunion this year.

COUNTY WINS FIRST ROUND IN COURT FIGHT
(Continued from page 1.)

not be questioned in this suit.

"The subject matter of the contract, viz., the collection of delinquent personal property taxes, is a subject concerning which Douglas County through its county court may properly contract.

"The law authorizes the appointment of a deputy sheriff when necessary, and such questions of the existence of the necessity and the amount of compensation to be paid are matters for determination by the County Court.

"Insofar as the matter comes before the court at this time the court is convinced that the County Court has the power and authority to contract with Whipple for the collection of the delinquent personal property taxes, particularly as it had the power to determine the necessity for an additional deputy sheriff and to set his compensation. The complaint sets up that Whipple is an acting deputy sheriff and that he is making the collections in the name of the tax collector. It follows, therefore, that the contract referred to in plaintiff's complaint is valid and a proper exercise of the inherent rights and powers of the county business.

Terms Not Excessive

"It is urged that the contract is unconscionable, in that it provides that the deputy sheriff Whipple be paid a proportionable amount of the taxes collected rather than a specified salary. (By the terms of the contract he is to receive 25 per cent of each item collected with a minimum charge of \$5 on items over \$10 and 50 per cent on each tax item of \$10 or less.)

"It is conceivable that a contract of this nature might be enforceable and set aside by the court where it affirmatively appears that the compensation to be paid is excessive and out of proportion to the services to be rendered in the collection of the tax. However, the compensation provided by the contract is not excessive nor is it out of proportion to the services to be rendered in the collection of the delinquent tax items. The official acts of the Douglas County Court are surrounded by the same presumptions of being regular and in good faith as support their other acts and functions and cannot be disturbed except for manifest irregularity and abuse.

"It is urged by plaintiff's counsel in the argument of his demurrer that the method of the payment of the contract would render void and unenforceable in that it provides he shall be paid out of the collection of the tax payment when made and the tax collector cannot properly account as provided by the statute for the taxes received and receipted for by them and that the deduction of the percentage provided in the contract by the collector at the time of making the collections the various districts entitled to a proportionate participation in the tax receipts would be deprived of the full amount due them, and that the payment to the collector should be made from the general fund.

"Such contention might in a proper proceeding be of merit. Upon the question before the court, however, it cannot be considered as bearing upon the validity of the contract nor the right of the county court to contract.

"For the reasons set forth herein the demurrer to plaintiff's complaint must be sustained and the court will so order.

"JOHN C. KENDALL,
"Circuit Judge."

3300 ACRES OF UMATILLA LAND SOLD UNDER HAMMER
(Associated Press Leased Wire.)

PORTLAND, Ore., March 31—Thirty-three hundred acres of stock land near Pilot Rock, Umatilla county, sold yesterday by Deputy United States Marshal Alex Davidson under decree of foreclosure, brought \$23,222.43. Davidson reported to his superior, Colonel Clarence R. Hotchkiss today.

The land was purchased by the California joint land bank of San Francisco, plaintiffs in the action brought against Mr. and Mrs. A. F. Michael, original owners.

OUR 25th YEAR

A NATION-WIDE INSTITUTION—

J. C. PENNEY CO.

"where savings are greatest"

CORNER OF CASS AND STEPHENS, OPPOSITE POSTOFFICE, ROSEBURG, ORE. Phone 386

Friday, April 1st
Starting
Our 25th or Silver Year

This milestone in the history of our Company will not be marked by any departure from our usual policy, which is to say, we will NOT hold a so-called "sale," nor talk about "reduced prices," but our great selective and buying resources have been exercised to the fullest for your enjoyment and benefit for this event.

25th Anniversary
Turkish Towels
Large Size

Such an opportunity! To stock your linen closet with large size Turkish towels of heavy quality—anticipate your future needs now.

Plain white—or white with a colored border. A real Anniversary Value, each

25c

25th Anniversary
School Hose
For Boys

Our staunch, durable 202 Boys' Hose—great for real hard wear; of two-ply combed yarn. One of our famous Nation-Wide values at the very low price of—

25c

25th Anniversary
Work Sox
Durable—Warm

Only our tremendous buying power makes possible this big work sock value. Heavy, durable and warm. Supply your needs at our well-known low prices—

5c to 10c

25th Anniversary
Men's Athletic
Union Suits

Best quality 72/80 nainsook, full cut, well made and well trimmed. One of our unusually good values at the low price of—

49c

25th Anniversary
Lunch Box
and Vacuum Bottle

Combination Lunch Box of good size, with patent holder on inside of cover for the Ice-Hot Vacuum Bottle. Sold separately—Lunch Kit, 49c; Vacuum Bottle, 69c. Outfit complete for—

\$1.18

25th Anniversary
Our Stationery
Anniversary Value

Our own special Penmaid stationery—a value worthy of special mention! 100 sheets and 50 envelopes of linen finish paper—

49c

25th Anniversary
Undergarments
Rayon and Cotton

Dainty, feminine things of voile, batiste and other materials in pastel shades. Tailored or lace trimmed and so reasonably priced at

98c

25th Anniversary
New Percales
Our Own "Gladio"

Another of our specially trademarked brands—Gladio percale in new light and medium patterns, yard

14c

25th Anniversary
Feminine Underthings!
Rayon and Fine Cotton

Pastel Shades
Dainty, lovely colored lingerie for Spring and Summer—replenish your supply at our attractive price.

98c

25th Anniversary
This Is A Graceful Shoe
For All Occasions

No matter what the Season your wardrobe must include a pair of dainty black pumps that harmonize with any costume. Graceful lines are seen in these three-button cutouts, but comfort lies hidden in every corner. The military heel is very smart this Season too.

\$3.98

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Turkish Towels
Large Size

Such an opportunity! To stock your linen closet with large size Turkish towels of heavy quality—anticipate your future needs now.

Plain white—or white with a colored border. A real Anniversary Value, each

25c

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School Hose
For Boys

Our staunch, durable 202 Boys' Hose—great for real hard wear; of two-ply combed yarn. One of our famous Nation-Wide values at the very low price of—

25c

25th Anniversary
Work Sox
Durable—Warm

Only our tremendous buying power makes possible this big work sock value. Heavy, durable and warm. Supply your needs at our well-known low prices—

5c to 10c

25th Anniversary
Men's Athletic
Union Suits

Best quality 72/80 nainsook, full cut, well made and well trimmed. One of our unusually good values at the low price of—

49c

25th Anniversary
Lunch Box
and Vacuum Bottle

Combination Lunch Box of good size, with patent holder on inside of cover for the Ice-Hot Vacuum Bottle. Sold separately—Lunch Kit, 49c; Vacuum Bottle, 69c. Outfit complete for—

\$1.18

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Our Stationery
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Our own special Penmaid stationery—a value worthy of special mention! 100 sheets and 50 envelopes of linen finish paper—

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Undergarments
Rayon and Cotton

Dainty, feminine things of voile, batiste and other materials in pastel shades. Tailored or lace trimmed and so reasonably priced at

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New Percales
Our Own "Gladio"

Another of our specially trademarked brands—Gladio percale in new light and medium patterns, yard

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Rayon and Fine Cotton

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Dainty, lovely colored lingerie for Spring and Summer—replenish your supply at our attractive price.

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