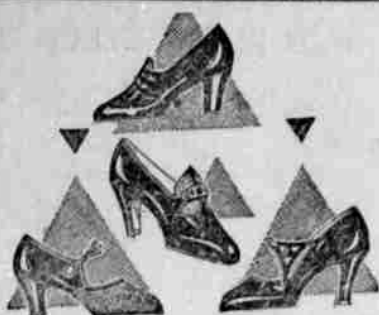




Guard Against Flu

with good, reliable shoes.

Now is a critical time for maintaining one's good health. Good shoes protect the feet properly where the body is easiest exposed. Buster Brown and Selby Shoes are built on a reputation that assures protection. New styles—and they fit. A true fit for moderate price.



Men's Scotch Grain Oxfords, \$5.85

Special value in Buster Brown heavy dress type of Shoe for men. Popular last and positively of the soundest construction. Both black and tan.

Plenty of
Child's
Galoshes

Fishers

Complete Stock
of School
Oxfords

Better Service—Better Merchandise

BASKETBALL GAME TO BE PLAYED BETWEEN COUNTY SCHOOLS FRIDAY

A double header basketball game will be played in the Looking Glass grange hall Friday night when the Canan Valley men and the Canan Valley high school play the Looking Glass men and the

Looking Glass high school. The games promise to be closely contested on each side and a large crowd of enthusiastic fans for each team will be present. This game between the high schools is the opening game in the south Douglas district in the state high school league.

Eat barbecue sandwiches and two forever. Brand's Road Street



Build for Permanence

When you build a home that will endure you must have a financial as well as an architectural foundation. Start a fund now with us for this good work.

4% Interest Paid on Savings Accounts

The Roseburg National Bank
Roseburg, Ore.

Moore Music Studio

Nelle Moore Hunsaker

Call Friday afternoons or Saturdays at Room 1,
Bell Sisters Bldg. or Phone 187-R

FOR SALE USED CARS

1925 Dodge Sedan	\$425
1928 Essex Coach	675
1925 Ford Coupe	175
1925 Ford Delivery	125
1923 Ford Touring	75
1923 Dodge Touring	150
1924 Studebaker Touring	150
1923 Chev. Touring	60
1924 Essex Touring	250
1924 Jewett Sedan	375

SEE THESE CARS BEFORE YOU BUY

ROY CATCHING MOTOR CO.

HUDSON-ESSEX

Rear of Umpqua Hotel

EDDY OPPOSED TO CHANGES CAR LICENSE LAWS

Tells Kiwanians Tampering
With Present System
Is Dangerous.

PROBLEMS ARE FACED

Oregon Now Has Heavy
Deficit Requiring Addi-
tional Revenue to
Meet Expenses.

Legislators are often maligned, abused and criticized for failure to secure desired tax reductions, when the critics by their own statements show their ignorance of constitutional limitations and the rules governing tax legislation. Senator Eddy told members of the Kiwanis club, in a most interesting address at the regular noon luncheon yesterday.

Two outstanding problems face the coming session of the legislature, he said, taxation and reduction of state debt. He pointed out that such a plan is followed in some other states, but they fail, he said, to take into consideration the limiting factors of the two constitutions may be widely different and that a system in practice in one state cannot be used in another without a material alteration of the constitutional provisions.

"Taxation has been a problem as long as governments have been in existence," Senator Eddy said. "Every man objects to paying taxes. Taxes are never paid with a smile. Taxes are always a burden and efforts to throw off this burden have been made by the people since organized government was first started."

"Here in Oregon we have a very vital problem. Our population is small and our taxable wealth is small, yet we have carried on a most successful road program, our public school system compares favorably with that of every other state, and despite our handicaps we have maintained equal progress with states having far greater population and much more taxable property."

Senator Eddy then explained that the state is facing a heavy deficit, claiming that this is due to the efforts of the Pierce administration to cut taxes, thereby lowering the base for future years, as taxes can only be increased at the rate of 6 per cent annually, so that the revenue has failed to keep pace with the expenses. "There is no question but that owners of real property are overburdened with taxes," he continued, "but what remedy do we have?"

Income Tax Approved
He spoke of the income tax, stating that he personally approved of that measure, but in view of the deficits that it has met, doubting the wisdom of again placing it upon the ballot for a vote of the people. He also advocated the establishment of a new tax base so that sufficient money could be raised each year to meet the running expenses and still keep within the 6 per cent increase permitted under the constitution.

Opposes Changes Auto Fees
All sorts of changes in the system of automobile license have been proposed, Mr. Eddy stated, but he declared himself opposed to any change that might endanger the state's bond program, and permit any portion of the road bonds to fall as an additional burden on real estate.

"There are two kinds of tax," he explained. "One is a property tax, and the other is a privilege or excise tax, and that is where so many people become confused. In dealing with the auto license problem."

"An excise tax is one that is paid for any special privilege. Automobiles are not taxed on a basis of their worth, but are taxed for the privilege of using the roads and highways. Many people hold that the present tax is unfair inasmuch as a new car and an old car of equal weight pay the same tax. "Property tax is imposed according to the value of the article taxed. Therefore, if cars are taxed according to their age and worth the tax comes to become an excise tax and becomes a property tax."

"Now, let's see what would happen if the cars should be placed on the tax roll and assessed as other taxable property. The counties and the state are limited in the amount of tax that can be levied by the 6 per cent limitation law. If the valuation of the automobiles should be added to the county or state tax rolls, then the 6 per cent limitation would apply, and only 6 per cent more money could be raised than the year before when there were no motor vehicles taxed. As that practically all of this revenue would be lost."

Must Protect Bonds
"Oregon now has outstanding approximately thirty-five million dollars' worth of road bonds. These were issued upon the presumption that they would be paid off with money raised through motor license collections. If anything should occur that would reduce the revenue available for paying off the road bonds, the bonds would fall on the taxable property, so it is too dangerous to be trying experiments with our motor vehicle license system."

Mr. Eddy closed his talk with an appeal to his listeners to avoid unfair criticism of the legislature. The men who make up the two houses, he stated, are endeavoring

NOTICE

The Red Arrow freight is now located in the Oregon Building, 714 North Jackson St. Phone 593.

Moving pictures of Roseburg Scouts in camp and on the mountains. First aid demonstration and distribution of Boy Scout calendars; at Junior high school tonight at 7:30. No admission charge. General public, especially parents, invited.

to do the things that they believe to be best for the state. They have the advantage of facts and figures upon which to base their conclusions. Investigations and reports of experts give them the most complete information to guide their actions, while critics outside may have only half facts and little or no knowledge of the constitutional limitations.

People, he stated, may call for a certain type of legislation, pointing out that such a plan is followed in some other states, but they fail, he said, to take into consideration the limiting factors of the two constitutions may be widely different and that a system in practice in one state cannot be used in another without a material alteration of the constitutional provisions.

OHIO FAMILY OF FIVE ACCUSED OF KIDNAPING BOY. 4

(Associated Press Licensed Wire)

ORRVILLE, O., Jan. 3.—Four men and one woman, all members of the same family, are in the county jail at Wooster awaiting grand jury consideration on charges of kidnaping in connection with the disappearance a week ago of Melvin Horst, 4, son of Mr. and Mrs. Raymond Horst of Orrville.

The five suspects pleaded not guilty late last night when arraigned before Mayor A. L. Weyand of Orrville, one of the leaders in the search for the boy. They were unable to post bonds of \$10,000 each.

Those held are Elias (Nub) Arnold, 55, of Orrville; William Arnold, 39, electrical supply dealer of Akron, his son; Arthur Arnold, Orrville, another son; Mrs. Dorothy McHenry, 27, of Orrville, daughter of the elder Arnold, and her husband, Mascomb McHenry. County Prosecutor Walter Montgomery said the warrants charge all five had a part in enticing the small boy from his home late last Thursday, but added the arrests had thrown further light on whether Melvin is dead or alive.

The four men had previously been arrested by Roy Horst, city marshal, and uncle of Melvin. It is the suspicion of Montgomery that Melvin is being held in a secret place by the family.

LOCAL MAN TAKES POSITION COAST AIR TRANSPORT CO.

Kenneth G. Householder of this city has accepted a position with the West Coast Transport company in Portland as an airplane mechanic, receiving word last evening from Leo G. DeVane, ex-Roseburg man now chief pilot of the company, of the opening, and leaving this morning for the metropolis to assume his new duties today. Mr. Householder has for the past several years been employed as batteryman and electrician at the A. B. Taylor Battery and Electric Shop.

He has been interested in aviation for a number of years and when the local school of flying was started was one of its first students enrolling for lessons under Pilot Harold R. Adams, also receiving training in airplane mechanics. He is the son of Mr. and Mrs. J. C. Householder. The West Coast line recently announced the addition of two more planes to its service. The company maintains air passenger service between Portland and Seattle and Portland and San Francisco and southern points.

WILBUR BOY SCOUTS HOLD FINE MEETING

The Boy Scout troop committee of Wilbur met last night with the Wilbur troop in the school gymnasium for an evening of fun. The committee is composed of A. J. Crocker, H. S. Baird, John Abraham and Ed Russell. Ben Irving is scoutmaster of the troop. During the early part of the meeting basketball was enjoyed. After a half hour of that Mr. Irving called the troop to meeting. The customary respects were paid to the flag and the Scout oath re-taken. The new Scouts were presented with tenderfoot pins and membership cards and welcomed into the troop. Some business was taken up and the meeting adjourned to enjoy a feed of beans and cocoa which Mr. Irving had prepared.

While the feed was being taken care of, several stories were told by various men and stored up in the memory archives of the boys for future evening. The P. T. A. will hold a meeting and after a brief business meeting will enjoy moving pictures of the Scouts in action at the Wolf Creek and Three Sisters camps last summer. The Scout executive will be present and have a short meeting with the troop committee following the pictures.

NEW OFFICERS ASSUME DUTIES MONDAY, JAN. 7

(Continued from page 1.)

but if desired, but it has been arranged that all of the present officials shall resign and their successors shall be appointed and installed.

The new council will be composed of E. V. Hoover, mayor, Councilmen—Ward One, Elmer McKean; Charles Wharton; Ward Two, Stanley Kidder, A. J. Young; Ward Three, James Hutchings, J. E. Dent; Ward Four, W. F. Harris, S. J. Shoemaker.

For city recorder H. E. Sherfy will be succeeded by A. J. Geddes. Mayor-elect Hoover has as yet made no announcements regarding his proposed appointments and policies, stating that he desires to present these matters to the council before making any public statements.

GARAGE EMPLOYE HURT

John Lander, employed at the Central Garage, received a very painful injury while making repairs to a car this morning. He was loosening a spring from which all of the tension apparently had not been removed. As the bolt was withdrawn the end of the spring flew down and struck him violently on the jaw, inflicting a very painful bruise. An X-ray examination was made by Dr. C. B. Wade disclosing the fact that no bones were broken.

NEW TODAY

FOR RENT—2 sleeping rooms, close in. Inquire 244 S. Pine St. JERSEY milk cow for sale. Arnold G. Kasper, Gazley Rt., Myrtle Creek.

SISALAKRAFT can be used wherever canvas or burlap is now used. Denn-Gerretsen Co.

WANTED—Millions of rabbit skins and other raw furs. Valued Fur Co., 2131 Western Ave., Seattle.

WANTED—Furs, all kinds. No lot too large or too small. Highest prices paid. H. F. Shields, 133 Stephens St.

WANTED—Someone to drive car to San Francisco for transportation. Phone 649, L. R. Chambers Motor Co.

FOR SALE or trade—1 drag saw with buzz saw attachment; 2 saw blades. Howard Russell, Wilbur, Phone 30F21.

LOST IN TOWN—A black and tan female bound; must be tied up. Finder please notify C. E. Puckett, 445 S. Jackson. Reward.

RUMMAGE sale at Roseburg Women's Club Service Shop, opposite Antlers Theatre, every Saturday from 10 a. m. to 4:30 p. m.

FOR SALE—Modern 2-story home, 7 large rooms besides bath, pantry and a closet; on pavement, 3906, G. C. Luchterhand, Oakland.

LOST—A small brown key container having 6 or 7 keys; also gold fountain pen and pencil. If found leave at this office and get information.

WORK horse wanted—Between 1200 and 1300 lbs., must be sound, true and absolutely safe for children to ride. Box 24, care News-Review.

FOR SALE—Narcissus breeding turkeys. I have over 200 yet to sell and deliver. Terms, as fine as can be found anywhere. Weight from 15 lbs. to 25 lbs. Write W. L. Cobb, Roseburg, Ore.

BICYCLE REPAIRING, auto keys made to order, second hand goods bought and sold; lawn mowers repaired and sharpened; grinding of all kinds. D. J. Jarvis, 222 W. Oak.

WANTED—To rent a good house, barn and few acres, fenced, close to town or within fifteen minutes drive on good winter road. No objection to black sticky soil. Apply Ward's Gate.

PRICE MISPRINT yesterday—Barn, wood ranch, 40 acres, half tillable; fair house, 5,000 cords of wood, 2 acres cleared; fine turkey range, unimproved, \$500 full price. Absolutely your own terms. Sayers, 609 N. Jackson, Roseburg.

A FINE bedspring for sale—Your old bedspring and \$8.75 and we will deliver you one of those fine Simmons coil springs. (They are guaranteed for 20 years). Deliveries up to 50 miles on main highways. Powell Furniture Store, where you save when you buy.

Low bedsteads at \$2.50 and \$2.50. Bedsteads at \$1 and \$2. Mattresses at \$7 and \$8. Sewing machines at \$5 to \$40. Heating stoves at \$6 to \$20. Iron bound single trees \$1. Fine oak and hickory double trees at \$90. Used cast cook stove \$1.50. Large garbage cans at \$2.50. All kinds of hardware at real low prices. Powell Furniture Store, 115 Sheridan St.

DANCE

at
Tennile

Saturday Nite, Jan. 5

Music by
The Revelers

DR. DEAN B. BUBAR

OPTOMETRIST
Specialist in the fitting of
Glasses
116 Jackson St.

J.C. PENNEY CO.

229-231 CASS ST.

ROSEBURG, OREGON

New Year

Economies That Repeat
a Story 27 Years Old

"To give the people of this community the best possible values and service" was the Golden Rule principle laid down by J. C. Penney when he opened his first store in Kemmerer, Wyoming, back in 1902. The New Year, 1929, finds us sedately following the same principle, as witness the values offered below.

Rondo Cambrie

36 in. wide. A good fast color print, splendid assortment of new patterns. Our saving price

25c a yd.

Figured Crepe

New patterns in an old favorite. This is an opportunity of being 36 in. wide.

25c

Outing Flannel

Our stock of Outing Flannel is complete. All wanted weights, colors and patterns.

10c to 27c yd.

Nation Wide Sheet

A good weight unbleached, 72 in. wide, our own brand.

33c yd.

Belle Isle Muslin

A most useful fabric, soft finish, 36 in. wide. Our saving price

10c yd.

Cretonne

Now is a good time to catch up on your sewing. Pretty patterns in 36 in. wide Cretonne, wide assortment

15c yd.

Union Suits FOR MEN

Winter weight, all cotton, spring needle knit. Sizes 38 to 50.

98c

Wool Sox

Heavy weights in gray, blue or white wool. These are splendid wearing

49c

Rubber Boots FOR MEN

Hood brand, black rubber, knee height, red tread sole, strongly reinforced. All sizes.

\$3.49

Red Rubber BOOTS FOR MEN

Hood brand. Heavy duty uppers, white gum soles, the finest of its kind. All sizes.

\$3.98

Boys' Boots

Black rubber, knee height, red tread sole, just like dad's. Sizes to 2. Sizes to 6

\$2.69 \$2.98

Man's Work Rubbers

Heavily reinforced uppers, white sole, ideal for heavy duty. Our low price. Hood brand.

\$1.49

All Silk Slips

Now you may satisfy your longing for a beautiful slip and yet not be extravagant. These are made of real 12 momme silk pongee. Get yours now — Sizes 36 to 44.

Our Low Price 98c Our Low Price

Women's House Dresses

A lovely assortment of fine prints, well made, too—Very useful and easy to launder.

Our Low Price 49c Our Low Price

Men's Bibless Overalls

Heavy 9 oz. denim, full cut, and well stitched, brass riveted at corner of pockets. A superior garment. 3 pockets and belt loops.

Our Low Price 98c Our Low Price

Women's Coats—At saving prices. It will surprise you to find such a big variety at these low prices

Introducing
the

"GRAF ZEPPELIN" DRESS

(REG. U. S. PAT. OFF.)



This dress is an exact replica of the original epoch-making garment which was the first, for commercial purposes, ever to cross over the Atlantic Ocean in a dirigible. It left Lakehurst, N. J. in the airship "Graf Zeppelin" on Oct. 29th, 1928, and arrived in Friedrichshafen, Germany, November 1st.

It's a Charming Frock

in itself, aside from its historical interest. As illustrated—in sheer georgette crepe, in rose, blue or gray. Note the swathed neckline, the novel side-drape, and the gracefully dipping skirt.

14.75

Big Values—Small Items

Pepsodent or Pebecco tooth paste, large size 39c

Listerine or Colgate's tooth paste, large size 19c

Frostilla or Hinds honey and almond 39c

Listerine mouth wash, 3 oz. size 19c

Woodbury's Cuticura or Packers Tar Soap each 19c

Djer Kiss Powder all shades 49c

Jaciel or Ponds facial creams 29c

Shinola Shoe Polish, all colors 8c

2 in 1 Shoe Polish all colors 12c

Vick's Vapo Rub. our saving price 29c

W a t k ins Mulified Coconut Oil 8c

\$9.90 \$24.75

HEARST AND DURANT FORESEE GOOD IN DRY LAW ESSAYS

(Associated Press Licensed Wire)

NEW YORK, Jan. 3.—William Randolph Hearst, the publisher, who yesterday announced a prize of \$25,000 for the best plan to repeal the Eighteenth amendment, today sent a telegram to W. C. Durant, who created a \$25,000 prize for the best method of enforcing the amendment, saying that "they were not so far apart as might seem at first glance."

The telegram was in response to one sent to the publisher by Mr. Durant in which he said he believed great good would come out of a public discussion stimulated by the prize offer.

conditions created by the dry law demanded a better plan, he said.

LA GRANDE HOLDUP MEN SENT TO PENITENTIARY

(Associated Press Licensed Wire)

LA GRANDE, Ore., Jan. 2.—John Richard Byng and Ben Robins, who held up Francis Gredlich, local attorney, yesterday pleaded guilty today to grand larceny and were sentenced to from one to ten years in the state penitentiary.

In passing sentence he stated that he regretted there was no intermediate training school to which to send the men as they were too old for reform school but too young for the penitentiary.

Byng was captured in a box car in the railroad yards within an hour after the holdup and Robins was captured at his home a few minutes later. When arrested they had more than \$500 in their possession.

FATHER CHARGED WITH MURDERING TWO SMALL SONS

(Associated Press Licensed Wire)

BELLEVILLE, Ont., Jan. 2.—A father was in jail today charged with slaying his two small sons, Kenneth, 11, and Collin, 9, sons of Charles H. Twells, were killed in their farm home near Concession, Ont., during an argument between their father and his brother-in-law, Arthur Corfield, who was wounded. Police said Twells and Corfield had quarrelled over the division of property on the farm which they worked on shares and that Corfield had gone to the farm to discuss their differences. How the boys were killed was not explained.

Ex-Residents Here—Mr. and Mrs. Ray Waggoner and daughter, formerly of this city are here for a day or so visiting friends on their way home to Medford following a trip to northern points.