

REPORT

OF THE

Attorney General

OF

PENNSYLVANIA

FOR THE

Two Years Ending December 31, 1898.

WM. STANLEY RAY,
STATE PRINTER OF PENNSYLVANIA.
1899.

REPORT

OF THE

Attorney General of Pennsylvania.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *January 2, 1899.*

*To the Senate and House of Representatives of the Commonwealth
of Pennsylvania:*

As required by law, I have the honor to make a report of the official business transacted in the office of the Attorney General during the two years ending the thirty-first day of December, A. D. 1898. An appendix to this report will show the opinions delivered and, in detail, the character of the cases tried in the courts, with the names of the parties and, generally, such legal proceedings as have been passed upon by the Law Department of the Commonwealth. All suits and actions have been disposed of except such as have been continued upon legal grounds, and these are exceedingly few in number and generally unimportant in character.

By the Constitution and statutes of the Commonwealth, the Attorney General, by virtue of his office, is made a member of the Board of Pardons, the Board of Property and the Board commonly called "The Board of Public Accounts." A large number of cases have come before these several boards, many of them of much importance. Before the first two boards above referred to there remains no undecided case, and before the last named only such cases remain open,

few in number, as the Board was obliged to continue on account of the absence of counsel or other proper reasons.

In the court of common pleas of Dauphin county, in December, 1898, there were tried and disposed of nearly four hundred cases. These were largely appeals by corporations from the valuation placed upon their capital stock by the accounting officers of the Commonwealth, and actions of assumpsit brought by the Commonwealth against corporations which were delinquent in the payment of their taxes. Although but a small number of these cases involved legal questions that had not yet been passed upon by the courts, the labor and time required to dispose of such a list, it is unnecessary to say, were unusual and onerous. The questions that were determined were questions of fact in most cases. In the cases taxing capital stock the question generally was as to the proper value to be placed upon it for taxing purposes, and, in the cases of the loans taxes, whether the loans were held by residents or non-residents of the State, the latter not being taxable.

Were it not for the fact that for many years there has obtained in the court of common pleas of Dauphin county the uniform practice of waiving trial by jury and generally trying Commonwealth cases by *ex parte* affidavits and depositions, and, further, the disposition of counsel in all cases to concede facts known to be such, without obliging either side to prove them, the cases coming from this department could not be tried during the entire four years of the Attorney General's term, if the court were to sit every secular day. The obstruction of legal proceedings by dilatory tactics and by trivial objections to the admission of evidence is wholly unknown in this court.

During the two years ending December 31, 1898, 352 appeals from settlements made by the accounting officers of the State were taken into court, and during the same period 1,231 suits were brought for the collection of delinquent taxes. For the two years ending December 31, 1896, 209 appeals were taken and 679 actions brought for the recovery of delinquent taxes. So that it will be seen that the business of the Law Department of the Commonwealth is rapidly increasing. Collections have been made by adverse proceedings in this department during the two years amounting to \$520,559.93, and, in addition thereto, commissions to the amount of \$22,413.84 have been paid by the defendants and through this department paid into the State Treasury as required by law.

The revenue laws of the Commonwealth have been so frequently before the courts, and have received judicial construction, that but few new questions of real importance have been decided by the courts during the past two years. There is, however, one notable exception, to which I desire most respectfully to call your attention relating to the tax upon capital stock of corporations.

CAPITAL STOCK CASES.

Prior to the year 1896 capital stock of corporations had been valued as nearly as practicable at the value of the shares determined by the sales in the market or otherwise as the case might be. At a court held by the court of common pleas of Dauphin county in December, 1896, fourteen cases were argued, in which was raised for the first time the question that capital stock for taxing purposes did not necessarily mean the value of the *shares* of stock, but meant the value of the *property* itself. The leading case was that of the Commonwealth vs. The New York, Pennsylvania and Ohio Railroad Company. This company entered the State of Pennsylvania at a point south of Salamanca, in the State of New York, ran diagonally southwestwardly through the State into the State of Ohio, a distance of 127 miles, and there by traffic arrangements had a through line to the cities of Chicago and Cincinnati. At Salamanca it had similar traffic arrangements to New York, thus making it a part of a trunk line from New York westwardly to the cities of Chicago and Cincinnati. This road was built by the issue of bonds, and the amount of the bonds was greater than the value of the road; hence the stock was valueless and so returned by the officials of the railroad company to the Auditor General. The bonds were all held by non-residents of the State and were exempted from taxation as loans on that account. We were confronted, therefore, with the fact, that a road, with valuable franchises and valuable tangible property, running in competition with other railway corporations paying large taxes to the Commonwealth, was escaping taxation entirely upon its capital stock and loans.

The Auditor General and State Treasurer, not being satisfied with the return of the officers of the company, raised the valuation to a sum which they believed represented the value of the property and franchises in the State of Pennsylvania, without deducting from such valuation the amount of the bonds. The court of common pleas of Dauphin county, after full hearing and argument, fixed the value of the capital stock in the State of Pennsylvania at a little over \$3,500,000, thus recognizing the principle contended for by the Commonwealth. Appeals were taken in all the cases to the Supreme Court, and were argued in Harrisburg in May, 1897. The Supreme Court, of its own motion, ordered a re-argument in February, 1898, and by an opinion filed October 17, 1898, affirmed the judgment of the court below.

The importance of this decision upon the revenues of the Commonwealth and any legislation upon that subject should be fully understood. The effect of those decisions will be to increase enormously the basis upon which corporations have heretofore been

taxed, and may in time require the reduction in the millage now imposed upon capital stock. The cases at the December term of court, 1898, were disposed of according to the doctrine announced by the decision of the Supreme Court, and in one hundred of the nearly four hundred cases upon the trial list the increase in the valuation of the capital stock of such corporations aggregated more than twenty millions of dollars. When it is remembered that there are more than three thousand corporations in the Commonwealth, and of the one hundred cases to which reference has been made a large number belonged to the smaller class of corporations, it can readily be understood how largely the basis of taxation will be increased for the year 1898 and succeeding years. A quotation from the opinion of the Supreme Court in the case above referred to will perhaps more succinctly state the situation than any language of mine. In reference to the act of 1891 the learned court say:

"The declared purpose is, to tax the capital stock by ascertaining its value in view of the tangible assets of corporations, what was owing to them, the value of their franchises, and the rights and privileges they possessed under their grants. The Commonwealth no more sought by the act of 1891 to ascertain and tax the net assets of these artificial beings than by the usual tax laws, she seeks to tax the net assets of natural ones; in the latter case she rarely inquires as to what the taxpayer owes; she does not ask what he is possessed of; it is only when the attempt is made to tax his creditor, that, incidentally, what is owing by the debtor, becomes of interest to the taxing power. We have no hesitation in holding, that it would be manifest error to adopt the amount of the debt as a part of the value of the corporate property; and it would be just as erroneous to hold, that it should be deducted from the aggregate value of the property, and thereby withdraw tangible property to that extent from taxation. In either case, it would be dragging in a fact, of but slight consequence, and making it the prominent and controlling one in the issue, in the face of the declared purpose of the statute, to tax the actual value of the capital stock, as indicated by the franchises and property."

DIRECT INHERITANCE TAX.

At the session of the General Assembly of 1897 was passed a bill, which subsequently became a law, taxing direct inheritances of personalty. This act has been attacked in certain proceedings in the Orphans' Court of Philadelphia, and local counsel were employed by the Auditor General to look after the interests of the Commonwealth. The cases argued were those in which the decedent had died prior to the passage of the act, and it was contended, amongst other things, by those testing the constitutionality of the law, that such estates, in any event, were not subject to tax, for the reason that the rights of the legatees and heirs had been fixed by the death of the decedent and could not be changed by statute. The cases were decided against the Commonwealth by two of the Orphans' Court judges, although upon widely differing grounds, and in favor

of the Commonwealth by another of the judges. Appeals were taken to the Supreme Court, and the cases are now pending before that tribunal. If this act of Assembly is finally declared constitutional, even as to those estates where the decedent died after the approval of the act, the amount of revenue that would be derived would be very large. While I have no data authorizing an intelligent estimate of the increased revenue that will come to the Commonwealth by reason of the decision in the capital stock cases, and, if favorable, by reason of the direct inheritance tax, I think it not unsafe to venture the prediction that it will not be necessary for the General Assembly to seek other subjects of taxation in order to meet the appropriations that will properly be made by your honorable bodies.

LOANS TAX CASES.

The matter of taxing loans of corporations, I respectfully and earnestly submit, requires legislation. During the past two years I felt it incumbent upon me to ask the court to hold that, in the case of a domestic corporation issuing its bonds, there should be a presumption of fact that the bonds, so issued and secured by mortgage of the corporation, should be taxed unless the corporation defendant could show that its bonds were held by non-residents; in other words, that the Commonwealth, in the trial of loans tax cases, should be permitted to start with the presumption that the bonds were held by residents, and that only those bonds which the company could prove were held by non-residents should be exempt. I was of the opinion, and am now, that this is but fair to the Commonwealth. It is not unreasonable to presume that a debtor corporation should know the residences of the persons it owes, and that it should be called upon, if exemption is claimed, to make the necessary proof of the fact. But, as the law now stands under the decided cases, the burden of proof is upon the Commonwealth to show that the bonds are held by residents, and only those are taxed. If the company defendant proves that it has made diligent inquiry as to the ownership of the bonds and cannot tell whether the owners are residents or non-residents, the Commonwealth is entitled to no tax. An additional reason for this legislation is that, under the present system of making bonds secured by mortgage upon a railroad or other corporation, it is the common practice of the company itself to agree that the bonds shall not be taxed by either the State or federal government; or, to state it differently, that it will pay the taxes. It at once becomes apparent, and in scores of cases was made very apparent in the courts during the last four years, that it was to the interest of the company not to know where its bonds were held, and thus they would escape taxation. I believe it to be entirely within the power of the Legislature to pass a bill putting the burden of proof of non-residence upon the company

and allowing the Commonwealth the presumption that the bonds of the corporations created by it are presumably issued to our own citizens. No injustice could come from such an enactment because all bonds representing loans shown to be held by non-residents would be exempt from taxation.

FOREIGN CORPORATIONS DOING BUSINESS IN PENNSYLVANIA.

Under the law and the uniform practice which has obtained ever since the adoption of the Constitution of 1874, the corporations of the State are permitted to secure charters for but a single purpose. If two or more kinds of business are included in the articles of association, upon which letters patent are asked to be granted, they are uniformly refused. Under the laws of certain of our sister states corporations are created for as many purposes as they may choose to name in their articles of association, and letters patent by those states are granted accordingly. Application is then made under the act of Assembly of 1874 for license to do business in this State upon the payment of a nominal fee. So that we have this singular condition of affairs, that our citizens may go into another state and obtain a charter to engage in any number of enterprises and then apply to this Commonwealth for leave to do business, which is uniformly granted. This places the citizens of the Commonwealth at a disadvantage and legislation should be enacted to correct it. It may be that those that are already here and have received license to do business could not be affected by legislation, but the time has come when the evil should be corrected as to all future applications to do business in this Commonwealth. These companies claim to have their domicile in the state where they were created, and the property that they hold in Pennsylvania—at least so far as personalty is concerned—they claim to follow the domicile of the owner, which is a foreign state, and while they have all the privileges of our laws, they pay no taxes to the State on their capital stock.

In the case of the American Water Works and Guarantee Company, tried at the December term, 1898, in the court of common pleas of Dauphin county, I raised the question as to its liability to capital stock tax. The American Water Works and Guarantee Company is a corporation of another state. The only director who is a citizen of that state is a lawyer who obtained the charter, the remaining eight directors of the nine being non-residents of that state. It made application to the State Department for leave to do business, which was granted, and in that application it stated that its principal office was in the city of Pittsburgh, Pa. It is a company of large capital, composed entirely of personalty, and the question raised in the courts, and which still remains undecided, is whether a corporation, organized under the laws of a foreign state, can change its domicile by mov-

ing into the State of Pennsylvania, and attach to it as a citizen of Pennsylvania the property it owns. As has been already stated, the case, although argued, is still pending in the courts, and we know not what the decision may be, but, in any event, there should be some legislation which would prevent the foreign company from having any greater rights than the corporations created under our own statutes.

THE CASE OF CLARENCE M. BUSCH, PUBLIC PRINTER.

By joint resolution of the two houses of the General Assembly, passed on March 1, 1897, a reprint of Bulletin No. 17, entitled "Diseases and Enemies of Poultry," was ordered to be republished, "with such additional matter and changes as the authors may deem necessary to more fully explain this important subject." Under this resolution, a pamphlet containing 128 pages was increased to a book of 866 pages, with highly colored and expensive plates, at a cost of about \$57,000 to the State, as is now claimed, the original pamphlet costing between four hundred and five hundred dollars. This work was done under what it was believed was an improper interpretation of the act of Assembly, and the Superintendent of Public Printing and Binding was directed by the Governor to withhold auditing the account, and the Auditor General was requested not to draw a warrant for the payment of the same. A proceeding by mandamus was then commenced by Mr. Busch against the Superintendent of Public Printing and Binding, asking the court to direct him to audit the account, as prayed for, in order that payment might be received from the Treasury of the Commonwealth. Of the \$57,000 claimed for this work, more than \$50,000 represented the cost of the illustrations, many of which had no bearing whatever upon the subject set forth in the resolution passed by the General Assembly. The proceeding was resisted by this Department, and the case was argued at the December term, 1898, but has not yet been decided. The defense to the proceeding by mandamus was that the printing of a book of 866 pages was never contemplated by the joint resolution and was, therefore, not authorized by law. The joint resolution is in language as follows:

"Resolved, That there shall be printed at the earliest possible date, in pamphlet form, fifteen thousand copies of Bulletin No. 17 of the Department of Agriculture, entitled 'The Diseases and Enemies of Poultry,' with such additional matter and changes as the authors may deem necessary to more fully explain this important subject; five thousand for the use of the Senate, and ten thousand for the use of the present members of the House of Representatives. That the authors shall receive no extra compensation for preparing, writing, editing, proof reading, revising and indexing this pamphlet."

This defense seemed to be called for to prevent what we believe to be an unwarranted and unlooked for draft upon the public treasury.

AUDITOR GENERAL'S DEPARTMENT.

I deem it my duty to call the attention of the General Assembly to the condition of affairs in the Auditor General's Department. I do so by virtue of an act of Assembly, passed April 21, 1857, which provides, amongst other things, as follows:

"The Attorney General shall have the right of access at all times to the books and papers of the Auditor General's office and State Treasurer's office, * * * and it shall be his duty to cause to be settled, in the manner now provided by law, and collected as required by this act, any and all moneys appearing by said books or papers to be due the Commonwealth, whenever in his opinion the public interests would be thereby subserved."

As to what I shall say in reference to this department I desire to be regarded as entirely impersonal, having no reference whatever to any particular occupant of that office. The importance and responsibility of the office of Auditor General, and of him who happens to occupy the position, cannot be overstated. It has come to my notice in repeated instances that, in almost innumerable cases, settlements have not been made against corporations owing taxes, and in other cases almost as numerous, where settlements have been made, no effort has been made to collect the taxes. By the act of Assembly above referred to, in its second section, it is provided that "all debts which the Auditor General and State Treasurer know to be due the Commonwealth, from all sources whatsoever, and which shall have been due and unpaid for ten days after the time fixed by law for appeals shall have expired, shall be handed over by the Auditor General to the Attorney General for collection." I have come to know officially that, in many cases, settlements have not been made for ten years or more, and in numerous instances, where settlements have been made, they have not been paid or certified to the Attorney General for collection for as great a period of time, greatly to the injury of the Commonwealth.

The act of Assembly under which accounts of debtors to the Commonwealth are settled was passed in 1811 and is not at all adapted to existing conditions. In practice the settlements for the amounts due from corporations to the Commonwealth are made by the Auditor General or a clerk in his office. The State Treasurer in practice has no knowledge of the facts upon which the settlement is made, and he signs the settlements in a purely perfunctory way. As the net result the Auditor General determines the value of the capital stock of every corporation in the State, and, if it be too small, the Commonwealth has no remedy because, for the time being, the Auditor General is acting for the Commonwealth. If it be too large, the company has the right of appeal. The vice of the system, as it seems to me, is that this vast power, without check or hindrance is vested in one man. That there should be error in judgment is but natural. The power of

one man, whomsoever he may be, to discriminate in favor of certain corporations and against certain other corporations should in my judgment be permitted to continue no longer. The system is such that the Auditor General himself, owing to the magnitude and constantly increasing number of corporations, cannot, by any possibility, give judicial and impartial attention to the values upon which the taxes are based. They are referred to a deputy or a clerk, who goes over the matter and signs for the Auditor General the amount of the valuation. I make no reflection upon any officer or employe in that Department, but what I desire to say is that the system opens a wide door for fraud and for inequality of taxation. The act of 1811—eighty-eight years old—could not have contemplated the present condition of the fiscal affairs of the State of Pennsylvania. There should, in my judgment, be created some tribunal of revision, by which it could be determined in a judicial or semi-judicial way, the amount of taxes that the corporations should pay. Furthermore, I believe that it should be required by law to publish, at stated times, the valuation of the capital stock of the corporations respectively, and the amount of loans upon which taxes are assessed, in order that the people may understand what is being done. Corporations of like character would help to correct the evils that now exist, and would aid in equalizing the burdens which taxation brings to all the citizens, artificial and natural, in this Commonwealth. To give to one man the power to say upon what valuation a corporation shall pay its taxes is unsafe and dangerous. Considering the millions of money that every year pass into the Treasury of the State, the temptation to wrongdoing resulting from the large interests of the taxpayer must be apparent to everyone who will understand the subject. That the law under which settlements have heretofore been made is of such character as to have resulted in discrimination in favor of certain corporations and against others is clear. The evil should be corrected by appropriate legislation.

As already indicated, the business of the Attorney General's office has so increased with increasing population and material interests that the present force now authorized by law is utterly inadequate. In my report to the Legislature of 1897, I respectfully recommended the creation of the office of an additional Deputy Attorney General. I now repeat that recommendation for the reasons then given. True economy demands that such an office should be created. Instead of one law clerk there should be two. The mere clerical work in the office is sufficient to occupy the entire time of one. I also respectfully recommend legislation creating the position of a messenger for this Department.

HENRY C. McCORMICK,
Attorney General.

OPINIONS OF THE ATTORNEY GENERAL.

ELECTION LAW—SHERIFF'S PROCLAMATION—FORM OF.

The general election proclamation, under the act of June 26, 1895, does not require a *fac simile* of the official ballot to be published therein, but must contain an enumeration of the officers to be elected and a list of all the nominations made and to be voted for in each county.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *January 25, 1897.*

FRANK REEDER, *Secretary of the Commonwealth:*

Sir: Your communication of present date, addressed to the Attorney General, asking whether the tenth section of the act of June 10th, A. D. 1893 (P. L. 419), which regulates the nomination and election of public officers, as amended by the act of June 26th, A. D. 1895 (P. L. 392), requires a sheriff to have a *fac simile* of the official ballot published as part of the general election proclamation, has been received and carefully considered.

The act of 1893, above referred to, required that the proclamation should contain, among other things, an enumeration of the officers to be elected and give a list of all the nominations made, as provided in this act, and to be voted for in such county *as far as may be in the form in which they shall appear upon the ballots*. It will be noticed that the act of 1893, required the names of the persons to be voted for to be published in the form in which they shall appear upon the ballot. The section, as amended by the act of 1895, however, omits the phrase "as far as may be in the form in which they appear upon the ballots." The omission of these words is significant and must be held to mean that the Legislature intended that it was no longer necessary to publish a *fac simile* of the official ballot in the election proclamation. This does not mean, however, that the names of the persons nominated and to be voted for shall be omitted from said proclamation. The act of 1895 provides that the proclamation shall contain an enumera-

tion of the officers to be elected and give a list of all the nominations made and to be voted for in such county.

I am of opinion, therefore, that the general election proclamation, under the act of 1895, above referred to, does not require a *fac simile* of the official ballot to be published therein, but such proclamation must contain an enumeration of the officers to be elected and give a list of all the nominations made, as provided by law, and to be voted for in each county. The form in which the proclamation shall be published can be decided upon by the sheriff and other officers entrusted with the execution of the law.

Very respectfully yours,

(Signed)

JNO. P. ELKIN,
Deputy Attorney General.

MERCANTILE APPRAISERS—APPOINTMENT OF—Acts of April 22, 1846 (P. L. 489), and April 20, 1887 (P. L. 60).

The appointment of mercantile appraisers shall be made on or before December 30th of each year by the county commissioners. An appointment made on January 1, 1897, for the year 1897, would be in compliance with the act which is merely directory.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *January 26, 1897.*

AMOS H. MYLIN, *Auditor General:*

Sir: Your communication of recent date, addressed to the Attorney General, asking for an opinion upon the question of the proper practice in the appointment of mercantile appraisers by the commissioners of the several counties, has been received.

From the facts stated in your communication it appears that in several counties the appointment of a mercantile appraiser was not made until after the 30th day of December, 1896, and it is contended that, by reason of this fact, no person was properly appointed, and, in some instances, the appraisers appointed for the year 1896 desire to hold over and perform the duties pertaining to the office in 1897.

The act of April 22, A. D. 1846 (P. L. 489), provides "that the commissioners of each county shall appoint an appraiser of mercantile taxes for such county on or before the thirtieth day of December in each year." This provision of the act of Assembly, with a few modifications, is still in force. The act of April 20, A. D. 1887 (P. L. 60), provides that the appointment of mercantile appraisers shall be made *annually* by the county commissioners. In the various acts of Assembly pertaining to this subject it is apparent that the Legislature

intended to impose upon the county commissioners the duty of appointing mercantile appraisers *annually*. It is true the act of 1846 requires the appointment to be made on or before the 30th day of December each year. This provision of the act of Assembly at best can be construed to be directory only, and it does not follow that, if the appointment is not made before the 30th of December in any given year, it cannot be made at all. It was the intention of the Legislature to require a mercantile appraiser to be appointed each year, and this mandate of the law cannot be defeated by reason of a board of county commissioners not having made the appointment at the time required in the statute.

There is another view of the law to which I direct your attention. The act of 1846 provides in express terms that the appointment shall be made on or before the 30th day of December in each year. If an appointment is made on the 1st day of January, 1897, it is certainly before the 30th day of December of the same year, so that, even if a strict interpretation of the exact language of the act of Assembly is insisted upon, it still allows an appointment to be made after the 30th day of December, 1896, so as to be before the 30th day of December, 1897, and this complies literally with the provisions of the act of 1846.

I am of opinion, therefore, that if the old boards of commissioners failed to appoint mercantile appraisers prior to or on the 30th day of December, 1896, their successors are required by law to make an appointment of such officers for the year 1897. The appointment of a mercantile appraiser is a public duty, imposed upon the commissioners of each county, and a failure to perform that duty would make them amenable to a proceeding by mandamus.

Very respectfully yours,

(Signed)

JNO. P. ELKIN,
Deputy Attorney General.

COUNTY OFFICERS—EXPENSES OF OFFICE—Acts of April 25, 1889 (P. L. 52), and June 18, 1895 (P. L. 198).

In settlements with the Auditor General for fees of office, prothonotaries, registers of wills, recorders of deeds and clerks of the courts, should not be allowed deductions for postage, telephone service and express charges, inasmuch as the commissioners of the county are required by law to pay such office expenses.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *January 26, 1897.*

SAM MATT. FRIDY, *Deputy Auditor General:*

Sir: I am in receipt of your communication of recent date, asking whether prothonotaries, registers of wills, recorders of deeds and clerks of the court are entitled to be allowed in their settlement of fees

of office a deduction for expenses incurred for postage, telephone service and express charges in the discharge of their official duties.

The act of April 25, A. D. 1889 (P. L. 52), provides that the county commissioners of the several counties shall, at the proper cost of the respective counties, furnish the office furniture, books and stationery required for each of the county officers above named. The act of June 18, A. D. 1895 (P. L. 198), extended the provisions of the act of 1889 still further in the direction of requiring the county commissioners to pay all expenses thus contracted.

From the facts stated in your communication it appears that in some counties the commissioners refuse to pay these expenses, and, as a result, these officers ask to be allowed for expenses thus incurred in their settlement of the fees of office with the Auditor General.

I cannot agree with this view of the law. It was certainly the legislative intention to require the county commissioners to pay all these office expenses, and there is no reason why the State should be required to assume, by implication, expenses, the payment of which is imposed upon the county commissioners by the act of Assembly. I am of opinion, therefore, that you should not allow deductions for postage, telephone service and express charges in your settlements with the county officers above named.

Very respectfully yours,

(Signed)

HENRY C. McCORMICK,
Attorney General.

DEBT—CREATION OF BY OR ON BEHALF OF THE COMMONWEALTH.
Article IX, Section 4 of the Constitution.

The Legislature has no power to create a debt by or on behalf of the State, except in the excepted cases mentioned in the Constitution.

In the erection of new Capitol buildings, the appropriations, including the cost of proposed buildings must be kept within the revenues collectible by the State under existing laws, or the revenues must be increased by an additional tax upon existing subjects of taxation or upon property not now taxed.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *February 16, 1897.*

DANIEL H. HASTINGS, *Governor:*

In reply to your inquiry as to whether or not the law making power may by act of Assembly create a debt on behalf of the State for the purpose of erecting new Capitol buildings, I respectfully submit the following:

The Constitution, Article IX, Section 4, provides that "no debt shall be created by or on behalf of the State except to supply casual deficiencies of revenue, repel invasion, suppress insurrections, defend

the State in war, or to pay existing debt; and the debt created to supply deficiencies in revenue shall never exceed in the aggregate at any one time one million of dollars."

This provision of the Constitution is, I think, so clear and unambiguous as to leave nothing open to construction. The language is mandatory. "No debt shall be created by or on behalf of the State, except," &c. The undoubted meaning of the Constitution is that the State must incur no obligation without at the same time providing the means of discharging it. The Legislature has no power to create a debt in any form whatsoever, by or on behalf of the State, except in the excepted cases mentioned in the Constitution itself.

I am further of the opinion, however, that the law making power may provide for the erection of new Capitol buildings, at such cost as it may deem proper, if at the same time it provides by taxation and appropriation the means to pay the cost of such buildings from time to time as it becomes payable. This cannot be done by appropriation alone; it must be by appropriation based upon revenues provided for in a sum adequate to meet the appropriation, and such revenues should be specifically set apart for the purpose for which they are intended. Taxation is one of the sovereign powers of the State and may be employed practically without limit. If, therefore, when the obligation is created, the taxing power is also exercised to provide for the payment, I am of the opinion that it would not be creating a debt prohibited by the Constitution and would be no infraction of the provision above cited. In the practical administration of the affairs of the State every Legislature, since the adoption of the Constitution, has incurred debts and obligations on the part of the State, but at the same time has provided for the payment of such debts and obligations by the levying of taxes sufficient to meet them. Under such a system the State does not run into debt.

Assuming that the erection of new Capitol buildings is a pressing public necessity—and to this proposition all will assent—one of two methods must be adopted to meet the requirements of the Constitution. The appropriations, including that of the cost of the proposed buildings, must be kept within the revenues collectible by the State under existing laws, the customary appropriations being cut down to meet the new requirements, or the revenues must be increased by an additional tax upon existing subjects of taxation or upon property not now taxed.

Very respectfully,

(Signed)

HENRY C. McCORMICK,
Attorney General.

NOMINATION—CERTIFICATES OF—TIME OF FILING IN SPECIAL ELECTION IN TWENTY-FIFTH CONGRESSIONAL DISTRICT—Act of June 10, 1893.

Every nomination, whether to fill the regular term or to supply a vacancy, must be made according to the rules and regulations of the political party desiring to make a nomination.

The provisions of Section 5 of the act above referred to, as to the time for filing certificate of nomination, do not apply to special election ordered to be held in 25th Congressional District on April 20, 1897. The provisions of Section 12 of said act govern the present case.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *March 18, 1897.*

FRANK REEDER, *Secretary of the Commonwealth:*

Sir: This Department is in receipt of your communication of the 17th inst., stating that the Governor had issued his writ for a special election for Representative in Congress from the 25th Congressional district of Pennsylvania, and asking for an opinion upon the question whether a certificate of nomination in this case must be filed in your office thirty-five days prior to the date for holding said election, as provided in Section 5 of the Ballot Law of 1893.

From information received the following facts clearly appear:

The writ for the special election above referred to was issued by the Governor on the 9th day of March and fixed the day for holding the said election on the 20th day of April, A. D. 1897, thus leaving a period of forty-two days between the date on which the writ was issued and the day for the holding of the election and giving only seven days in which to make nominations in the district. The 25th Congressional District is composed of the counties of Butler, Beaver, Lawrence and Mercer. The Republican party in said district has a rule which was adopted by the entire district.

It is provided therein that each county shall be divided into fifteen districts and each district is entitled to elect one delegate to sit in the convention which nominates a candidate for Congress. The rules of the Republican party in the several counties further provide that the county committees shall fix the date upon which primary elections are to be held in their respective counties. A nomination to be valid must be made according to the rules and regulations in force at the time the nomination is made.

Section 7 of the Ballot Law of 1893 (P. L. 422), provides that "when a writ for a special election to supply a vacancy shall direct such election to be held at a date which would prevent the making of nominations in time to comply with Section 5 of this act, nominations for the office to be filled may still be made in accordance with Sections 2 and 3 of this act, but in other respects the provisions of Section 12 of this act shall apply to such nominations." Sections 2

and 3 of the act referred to are predicated upon the idea that every political organization has the right to adopt rules and regulations for the purpose of making nominations. The Baker Ballot Law clearly and by express terms recognizes the authority of political organizations to make their nominations according to party rules. If nominations are not made according to the prescribed rules of a political organization, and these facts are properly called to the attention of those in charge of the execution of the Baker Ballot Law, the certificate of nomination would be declared invalid.

It is my opinion, therefore, that every nomination, whether to fill the regular term of an office or to supply a vacancy caused by death, resignation or otherwise, must be made according to the rules and regulations of the political party desiring to make a nomination for the office sought to be filled.

The only question contained in your letter of inquiry that remains to be answered is what construction shall be given to the phrase "to be held at a date which would prevent the making of nominations in time to comply with Section five of this act." Section 5 of the act provides that certificates of nomination must be filed in the office of the Secretary of the Commonwealth thirty-five days before the day of the election.

The proper answer to this inquiry must necessarily be a mixed question of law and fact. The provisions of this or any other statute must be given a reasonable interpretation. Since the Baker Ballot Law expressly recognizes the right of every political organization to make nominations according to its own rules, the provisions of Section 7 above referred to must be construed in connection with other provisions of the ballot law, keeping in mind as well the rules and regulations of the political party seeking to make the nomination. The question then naturally arises: Are seven days a reasonable time in which to put in motion the complicated machinery of the Republican party in the 25th Congressional district, so as to have the certificate of nomination on file in the office of the Secretary of the Commonwealth in the time prescribed by Section 5 of the Ballot Law?

The writ was issued on Tuesday, the 9th inst. The party machinery could not be set in motion until the chairmen in the several counties were officially notified of the issuance of the writ. It would then be necessary for the chairman of each county committee to call the members of said committee together for the purpose of fixing a date on which the primaries should be held.

The members of the county committees are entitled to a reasonable notice of the date fixed for such an important meeting. When the county committees are called together they fix a date for holding the primaries in their respective counties. The people of the several counties are entitled to a reasonable notice of the day on which the

primaries are to be held. After the primaries are so held it is necessary for the return judges in the several counties to meet in their respective counties, compute the returns and declare the result. After the result is so declared it becomes necessary to convene the district convention. The chairman of the county in which the convention is to be held under the party rule has the right to fix the date upon which the convention shall assemble. Having so fixed the date it is necessary that all the delegates elected should be notified. They are entitled to a reasonable notice of the time fixed for the district convention. The district convention is then held and a nomination made, after which the certificate of nomination must be forwarded to the Secretary of the Commonwealth. The statement of these facts will convince any reasonable person that seven days are not a sufficient time in which to make a nomination according to the rules and regulations of the Republican party in the 25th Congressional District.

I am therefore of opinion that the provisions of Section 5 of the Ballot Law above referred to, in respect to the time for filing certificates of nomination in the office of the Secretary of the Commonwealth do not apply to the special election ordered by the Governor to be held in said district on the 20th day of April next. This being our view of the law, it necessarily follows that the certificate of nomination must be filed in the office of the Secretary of the Commonwealth, under the provisions of Section 12 of the act of 1893 (P. L. 424).

It will be observed that no time is fixed in Section 12 of the act for the filing of certificates of nomination or nomination papers, but it is only fair to presume that the law intended that certificates of nomination or nomination papers, made under the provisions of this section, should be filed in the proper office in ample time to permit the printing and distribution of the ballots in the several counties.

Very respectfully yours,

(Signed)

JNO. P. ELKIN,
Deputy Attorney General.

BOARD OF PUBLIC GROUNDS AND BUILDINGS—POWERS AND DUTIES OF.

S. C. Swallow, the publisher of a newspaper at Harrisburg, shortly after the burning of the State Capitol located in that city, having charged that the same was of incendiary origin and yet having refused to furnish the investigating committees of the General Assembly proof of the charges, made application to the Board of Public Grounds and Buildings for a permit to examine cellar of burned Capitol accompanied by mechanics and experts in order to secure corroborative evidence as to the origin of the fire.

Held: That the application was not made in good faith nor for any proper purpose; that no duty is imposed upon the Board to admit the applicant for the purpose named, and that no public good can be served by so doing.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *April 10, 1897.*

GOVERNOR DANIEL H. HASTINGS, *Chairman Board of Public Buildings and Grounds:*

Sir: I am in receipt, from the Secretary of your Commission, under date of 8th inst., of a communication from S. C. Swallow, addressed to you, making application to the Board of Commissioners of Public Buildings and Grounds "for a permit to examine the cellar under the Fourth street wing of the burned Capitol," stating his object to be to secure corroborative evidence of the origin of the fire, and stating further that he desired to be accompanied by "six or eight mechanics, experts and others" for the purpose, reference being made to me for an opinion as to the duties of the Board in the premises.

The Capitol building was destroyed by fire on February 2d, 1897, more than two months since. There was upon the building at the time of the fire nearly \$200,000 of insurance, all of which has been paid but about \$3,000. This was paid without abatement after a full investigation as to the origin of the fire by the adjusters representing all the companies, eighty-six in number. Shortly after the fire occurred Mr. Swallow, who I understand to be the publisher of a newspaper in Harrisburg called "The Pennsylvania Methodist," published an article in which he more than intimated that the fire was of incendiary origin, or the result of criminal carelessness or worse on the part of the Superintendent of Public Buildings and Grounds and the Board of Commissioners. In the article referred to he further stated that he had the names of witnesses who would testify to the facts. Immediately after the publication the General Assembly charged the Committees on Public Buildings and Grounds with the duty of investigating the origin of the fire. These committees called Mr. Swallow before them to furnish proof of the truth of the charge so published and give the names of his witnesses. This, I am advised, he has refused to do.

The circumstances surrounding this matter are such as clearly to indicate that the application of Mr. Swallow is not made in good faith nor for any proper purpose. The Board, of which you are chairman, has charge of the Public Buildings and Grounds, but it is not your duty to permit Mr. Swallow to enter them with mechanics and experts for the purpose proposed or for any other purpose. The committees of the General Assembly having the matter now in charge have full authority in the premises; have the matter under investigation, and are trying to persuade Mr. Swallow to tell what he knows about it. Thus far they have been unsuccessful.

I am of the opinion, therefore, that Mr. Swallow has not the right

that he demands; that no duty is imposed upon you to admit him for the purpose proposed; and that no public good can be served by so doing.

Very respectfully,
(Signed) HENRY C. McCORMICK,
Attorney General.

COAL LANDS—RIGHTS OF OWNERS OF ADJOINING PROPERTIES—
Act of June 2, 1891.

Section 10 of Article III of act approved June 2, 1891 (P. L. 183), defines the rights of the owners of adjoining coal properties as to the necessity of leaving pillars for their mutual protection. Its language is mandatory.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *April 15, 1897.*

H. McDONALD, *Inspector of Coal Mines, Third Anthracite District, Pittston, Pa.:*

Dear Sir: Your communications of recent date, asking the Attorney General to define the rights of the owners of adjoining coal properties as to the necessity of leaving pillars for their mutual protection, have been received and carefully considered.

Section 10 of Article III of the Anthracite Mine Law, approved June 2, A. D. 1891 (P. L. 183), provides for the contingency suggested in your letter of inquiry. The language of this section is mandatory and requires the owners of adjoining coal properties to leave or cause to be left a pillar of coal in each seam or vein of coal worked by them along the line of the adjoining property. This mandate of the law must be obeyed whether the coal in the adjoining property is worked at the same time or at a later date. As the inspector of the district you are required, under the provisions of the law, to aid in the determination of the width of the pillars left for the mutual protection of the adjoining property owners. The fact that the conditions of a lease require all of the coal to be taken out does not abrogate the express provisions of an act of Assembly which was passed for the purpose of providing health and safety to persons in and about the coal mines.

Very respectfully yours,
(Signed) JNO. P. ELKIN,
Deputy Attorney General.

EMPLOYMENT OF COUNSEL FOR STATE OFFICIAL—EXPENSES OF.

The Commonwealth may not legally incur the expense of employing counsel to defend the official conduct of any State official whose conduct is made the subject of investigation either by the Legislature or the courts.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *May 7, 1897.*

JOHN HAMILTON, *Deputy Secretary and Acting Secretary of Agriculture:*

Sir: I am in receipt of yours of 6th inst., requesting the opinion of this Department as to whether the Department of Agriculture would be justified in paying the attorney's fees and costs in the case of Mr. Frank N. Moore, an agent of the Dairy and Food Department, or whether such fees and expenses should be paid by Mr. Moore himself.

The question you propound arises from the investigation now proceeding by a committee of the Legislature touching the integrity of Mr. Moore in the performance of his official duties. The question is one of great importance and deserves the most careful consideration. It must be treated not only as it may affect the individual case of Mr. Moore, but that of any other public official in any Department of the State Government, the integrity of whose official acts may come under investigation either by a committee of the Legislature or by prosecution in the courts. The rule to be adopted must, in the nature of things, be applicable whether the result of the investigation be to prove the innocence or establish the guilt of the accused. The obligation upon the part of your Department is incurred by the employment of counsel without regard to what the result may be in the end. To admit that the Commonwealth may incur the expense of defending the accused is to admit that the Commonwealth may, in some instances, be defending a guilty official, and it can scarcely be contended by anyone that in such case the expenditure would be justified. But, without regard to the question of whether or not the investigation is justified, and without regard to the guilt or innocence of the accused, I am clearly of the opinion that the Commonwealth should incur no obligation and pay no expense either in the way of counsel fees or costs in such an investigation. To do so would be without authority of law and would establish a most dangerous precedent.

Respectfully,

(Signed)

HENRY C. McCORMICK,
Attorney General.

MINE FOREMEN—EXAMINATION OF—Act of May 15, 1893, Article 15, Section 2 (P. L. 52).

Any person who works in or about a coal mine as defined in above act of Assembly is a "miner" within the meaning of the law, and as such should be examined in accordance with the terms of said act.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., May 10, 1897.

BERNARD CALLAGHAN; *Mine Inspector Ninth Bituminous District, Connellsville, Pa.:*

Dear Sir: Your letter of the 3d inst., addressed to the Attorney General, and asking for a construction of that provision of Article XV, Section 2, of the act of May 15, A. D. 1893 (P. L. 52), which provides for the examination of persons to act as mine foremen or fire bosses in bituminous coal mines, has been received and carefully considered.

On the 24th of October, 1895, an opinion was given by this Department to the Inspector of the Sixth Anthracite District, involving a construction of a similar provision in the Anthracite Mining Law of 1891. In that opinion the following rule was laid down:

"If then the term 'mine,' as used in the act of Assembly, embraces all underground workings, excavations, shafts, tunnels, other ways and openings, etc., it must necessarily follow that a person who works in any of the places included in this definition is a miner within the meaning of the law. I do not think it was the intention of the Legislature to limit the right of examination to a particular class of persons who work in the mines, but rather to include all classes of miners who have had five years practical experience in working in a mine as defined in the act of Assembly."

Applying this reasoning to the Bituminous Mine Law we find that Article 22, Section 1, of said law (P. L. 87), defines the term "coal mine" as including "the shafts, slopes, adits, drifts, or inclined planes, connected with excavations penetrating the coal stratum or strata, which excavations are ventilated by one general air current or division thereof, and connected by one general system of mine railways." It is my opinion that any person who works in or about a coal mine, as defined in the language above quoted from the act of Assembly, is a miner within the meaning of the law and as such should be examined as is provided in Section 2, of Article XV, above referred to.

Very respectfully yours,

(Signed)

JNO. P. ELKIN,
Deputy Attorney General.

CHIEF CORNPLANTER—CLAIM OF HEIRS OF, TO CERTAIN LANDS IN VENANGO COUNTY FORMERLY OWNED BY THE COMMONWEALTH.

The questions raised by the Indian claimants are entirely of a judicial character and the courts alone have power to determine them. Neither the Legislature nor the Attorney General have power to settle this question of title. The opinion of the latter could have no binding force.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *May 21, 1897.*

To the Honorable the Senate and House of Representatives of the Commonwealth of Pennsylvania:

By concurrent resolution of your honorable bodies, approved by the Executive May 5th, 1897, the Attorney General is instructed to examine into the claims of the heirs of John O'Bail, Chief Cornplanter of the Seneca Indians, as set forth in the accompanying preamble, and "Resolved further, That the Attorney General make a report to this session of the Legislature as to his findings not later than May 21st, 1897."

The preamble to the concurrent resolution recites, amongst other things, that the Commonwealth conveyed to John O'Bail, Chief Cornplanter of the Seneca Indians, several pieces of land, among which were three hundred and three (303) acres situate at the confluence of Oil Creek and the Allegheny river in Venango county, the same having been surveyed and patented to the said John O'Bail in 1795. That in 1818 the Chief Cornplanter was inveigled into a fraudulent sale by one William Kinnear and one William Connelly, but that said Connelly subsequently re-conveyed his undivided half-interest in said land to Chief Cornplanter. The preamble, reciting from the petition of the heirs of the Indian Chief, charges the Commonwealth of Pennsylvania with failing to protect the uneducated Indian from making a fraudulent sale of his lands and by such omission has violated the declarations of the treaty brought about by Chief Cornplanter in 1789, &c., &c., and such heirs pray your honorable bodies to authorize and instruct the Attorney General to investigate and examine into the question of title of the lands known and described in the above preamble as "The Gift." Having been so petitioned, the concurrent resolution was passed by your honorable bodies and approved by the Governor.

It is conceded by the Indians and set forth in the preamble to the resolution that the Commonwealth of Pennsylvania parted with the title to this land in 1793, having granted letters patent for the same to John O'Bail, Chief Cornplanter of the Seneca Indians, and the controversy now is as to whether the title is, for any reason, still vested in the descendants of the Indian Chief or has become legally vested in other persons. I am advised that the land in question, or part of it, is now very valuable, is in the possession of many different people claiming

to own the same, and forms the whole or a part of Oil City in Venango county. Immediately upon the receipt of the concurrent resolution of your honorable bodies, Mr. Andrew John, interpreter for the Indians, was notified to appear before the Attorney General and present the case on the part of the Indians whom he claimed to represent. The two members of the House of Representatives from Venango county were also present at the hearing. None of the present occupants or owners of the land were present or represented.

After a full examination of all the papers submitted on behalf of the Indian claimants, I reach the conclusion that the questions raised are entirely of a judicial character and the courts alone have power to determine them. I cannot assume that it was intended by your honorable bodies that the Attorney General, during the sixteen days that intervened between the approval of the concurrent resolution by the Governor and the time he was required to make report, should have imposed upon him the duty of investigating and examining into the question of the title to the lands and give a legal opinion as to whether or not the present occupants thereof have or have not a good title as against the heirs of Chief Cornplanter. This would involve an examination of the records of Venango county, the securing by him of all the evidence touching the various conveyances, the rights acquired by purchase or otherwise, covering a period of more than one hundred years, and a thorough examination of the law in order to give an intelligent opinion. But I may add that, even if it were physically possible for the Attorney General to do all that has been suggested and give an opinion upon the subject, it would settle nothing. It would be the mere opinion of the law officer of the Commonwealth upon a subject over which he has no jurisdiction, and whatever views he might express upon the subject could have no binding force upon the courts or upon any party interested.

The Indians may or may not have a legal or equitable claim to the lands in question, but I am clearly of the opinion that neither the Legislature nor the Attorney General has any power to settle the disputed question of title between the present occupants, on the one side, and the Indians on the other. Each owner is entitled to his day in court and to a full hearing, and that right cannot be taken away from him either by the Legislature or by any opinion the Attorney General might express.

I append hereto a copy of the concurrent resolution.

All of which is respectfully submitted,

(Signed)

HENRY C. McCORMICK,

Attorney General.

MAGISTRATES—VACANCY—SELECTION OF COURTS.

The city of Philadelphia is entitled to twenty-eight magistrates and no more. Where, under certificate from the mayor, two certificates have been issued by the Governor to different persons for the same court, the question is a proper one for settlement in the Philadelphia courts. The law gives the executive no control over the selection by the magistrates of the courts over which they respectively are to preside.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *June 3, 1897.*

DANIEL H. HASTINGS, *Governor:*

Sir: In the matter of the alleged vacancy in Magistrates Court No. 21 in Philadelphia, referred to this Department by you, I have the honor to submit the following:

Under the law the city of Philadelphia is entitled to twenty-eight magistrates and no more. The full number hold commissions from the Executive, and therefore there is no power, in my opinion, vested in the Executive to make any additional appointment. It is true that Magistrates Court No. 21 is vacant and the vacancy exists because of the fact that on March 7, 1895, Hon. Edwin S. Stuart, Mayor of the city of Philadelphia, certified to you as required by law that William Eisenbrown, who was elected at the February election in 1895, chose Court No. 9. He was therefore accordingly commissioned by you for the term of five years from the first Monday of April, 1895, although at the same time John B. Lukens held a commission for five years from the first Monday of April, 1894, for the same court.

This question, in my opinion, is a proper one for settlement in the courts of Philadelphia county as between Mr. Lukens and Mr. Eisenbrown, both of whom are in commission for the same court. No vacancy exists that you can recognize, as the law gives you no control over the selection by the magistrates of the courts respectively over which they are to preside.

I return herewith the papers submitted, together with a list of the magistrates now in commission, with the dates of their commissions, furnished by the State Department.

(Signed) Respectfully yours,

HENRY C. McCORMICK,
Attorney General.

LETTERS PATENT—APPLICATION FOR—REFUSAL BY SECRETARY OF THE COMMONWEALTH.

The refusal of the Secretary of the Commonwealth, after full hearing, to grant letters patent to a proposed corporation, is conclusive. Parties aggrieved by his decision have a remedy in the courts,

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *June 3, 1897.*

DANIEL H. HASTINGS, *Governor:*

Sir: The petition of the attorneys for the proposed corporation to be known as the "Bradley Fertilizer Company of Philadelphia," asking for a hearing before the Governor on the question of the refusal to grant letters patent to this company, having been referred to this Department, I have the honor to submit the following opinion in reference to this application:

From the undisputed facts in the case it appears that an application was made in due form for the incorporation of the proposed company. The "Bradley Fertilizer Company" filed a protest on the ground of the similarity of names. The Secretary of the Commonwealth, as is the usual practice, where a contest arises in such cases, gave a full hearing to the parties in interest, and on the 6th day of May, 1897, filed an opinion carefully reviewing the whole question, and sustaining the protest. For this reason letters patent were refused the proposed corporation. This record is made by the Department having the supervision of the work for granting charters. The decision, therefore, of the Secretary of the Commonwealth should be final and conclusive under the circumstances of this case. If the persons interested in the proposed company feel aggrieved, they have a remedy in the courts. Hence, I am of opinion that the position taken by the Secretary of the Commonwealth should be sustained, and that no further hearings are necessary to reach the ends of justice in this case.

I return herewith letters and petition referred to. .

Very respectfully,

(Signed)

JNO. P. ELKIN,
Deputy Attorney General.

JUSTICE OF THE PEACE—CONVICTION FOR CRIME—DISQUALIFICATION FOR OFFICE.

An incumbent of the office of justice of the peace was charged and convicted of the crime of conspiracy to cheat and defraud the school district and sentenced to a term of imprisonment. The electors of the township regarding the office vacant elected a successor. Held, on application of the successor for his commission, that whether the crime for which the justice was convicted is within the meaning of Article II Section 7, of the Constitution of Pennsylvania, is a proper one for the courts, and that, pending a judicial decision, the commission should be withheld.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *June 9, 1897.*

FRANK REEDER, *Secretary of the Commonwealth:*

Sir: In the matter of the application of Charles McDonald to be commissioned as a justice of the peace of Blythe township, Schuylkill county, referred to me by your Department, I respectfully submit the following:

P. F. Devine was commissioned as a justice of the peace for Blythe township for a period of five years from the first Monday of May, 1893, as appears by the records in your Department. His term would therefore expire on the first Monday of May, 1898. At the September Sessions, 1896, in Schuylkill county, the said P. F. Devine and others were indicted for conspiracy to defraud the school district of the said township of Blythe, and on November 18, 1896, the said P. F. Devine was convicted of the crime charged in the indictment. On December 14, 1896, Devine was sentenced to pay a fine of one dollar and the costs of prosecution and undergo a term of simple imprisonment in the Schuylkill county prison for a period of ten months from the date of sentence. His term of imprisonment would expire on the 14th day of October, 1897. At the election held on the third Tuesday of February, 1897, the electors of Blythe township, regarding the office as vacant, elected Charles McDonald a justice of the peace to fill the supposed vacancy. The question arises whether or not there is a vacancy.

Section 7 of Article II of the Constitution provides that "No person hereafter convicted of embezzlement of public moneys, bribery, perjury or other infamous crime shall be eligible to the General Assembly or capable of holding any office of trust or profit in this Commonwealth." It will be observed that the crimes specified are "embezzlement of public moneys, bribery, perjury or other infamous crimes." The crime with which the defendant was charged and convicted was conspiracy "to cheat and defraud the school district of the township of Blythe in the county of Schuylkill." Whether or not the crime for which P. F. Devine has been convicted is within the meaning of the section of the Constitution above quoted, I think, is a proper one for the courts. I advise, therefore, that the commission to Charles McDonald be withheld until such time as the office of justice of the peace, for which Devine now holds a commission, shall be declared vacant by the proper judicial tribunal.

Very respectfully yours,

(Signed)

HENRY C. McCORMICK,
Attorney General.

CORPORATIONS—AMENDMENT TO CHARTER—DUAL PURPOSES.

No certificate of incorporation can be amended so as to change its original purpose. Under this rule, a company originally incorporated for manufacturing preserves, syrups, &c., cannot have its charter amended to authorize it to engage in the sale of liquors.

CORPORATIONS FOR DEALING IN LIQUORS NOT AUTHORIZED.

The act of June 25, 1895, P. L. 295, does not authorize the incorporation of companies for the buying and selling of vinous, spirituous and malt liquors at wholesale.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *June 10, 1897.*

FRANK REEDER, *Secretary of the Commonwealth:*

Sir: Your communication of recent date, asking for an opinion by the Attorney General on the question of the authority to amend the charter of the Pennsylvania Bottling and Supply Company by adding to its statement of purpose the following words: "and buying, selling, trading or dealing in vinous, spiritous and malt liquors at wholesale," has been received and carefully considered by this Department.

From the application of this company, asking for the amendment above stated, it appears that letters-patent were granted to it on the 28th day of December, A. D. 1892. It was originally incorporated under the act of April 29th, 1874, for the purpose, as stated in the certificate of incorporation of "manufacturing preserves, fruit syrups and condiments, and in connection therewith of carrying on the mechanical business of bottling mineral waters, in which said syrups are to be used, as well also of conducting a general bottling business."

It is not now necessary to discuss the question whether or not the foregoing purpose is dual in its nature within the meaning of the restrictions placed upon the incorporation of such companies, but, under the uniform practice of your Department, as well as the opinions of the Attorneys General, no certificate of incorporation can be amended so as to change its original purpose. Under this well established rule, it is difficult to see how a company, originally incorporated for the purpose of manufacturing preserves, fruit syrups and condiments, can have its charter amended so as to authorize it to engage in the business of selling vinous, spirituous and malt liquors at wholesale. Such an amendment would do violence to all the precedents heretofore recognized in questions of a similar character. For this reason, if for no other, the application asking for the amendment in question, should not receive favorable consideration at your hands.

A more important question, however, is involved in this application. It will be noticed that the purpose of the amendment asked for is to authorize this company to engage in the business of "buying, selling, trading or dealing in vinous, spirituous and malt liquors at wholesale." It is a fundamental rule of law that a company cannot be incorporated for the purpose of engaging in any business unless

authorized by act of Assembly. There is no statute in our State which, in express terms, authorizes the incorporation of companies to engage in the business of "buying, selling, trading or dealing in vinous, spirituous and malt liquors at wholesale." If such a company can be incorporated, it must be under the provisions of the act of June 25th, A. D. 1895 (P. L. 295). This act amends paragraph sixteen of the second sub-division of the second section of the general corporation act of 1874, by providing for the incorporation of companies for "buying, selling, trading or dealing in any kind or kinds of goods, wares and merchandise at wholesale." Prior to the approval of this act there was no provision of law for the incorporation of a company to transact a wholesale mercantile business in Pennsylvania. The question then arises whether this act is broad and comprehensive enough in its terms to include the incorporation of a company to deal in vinous, spirituous and malt liquors at wholesale.

It certainly was not the intention of the Legislature to provide for the incorporation of companies to do a wholesale liquor business. The Legislature has always dealt with the liquor traffic on a basis different from other kinds of business and trade. The words "goods, wares and merchandise," as used in the act of 1895, above referred to, must be construed to have been used in their ordinary and commercial sense. When so construed and understood, they are not broad enough to include the business of selling vinous, spirituous and malt liquors.

This construction is further strengthened by a knowledge of the fact that frequently since the approval of the act of 1874 attempts have been made to amend that act by providing a method for incorporating companies to engage in the business of buying and selling vinous, spirituous and malt liquors. These efforts have always failed of success. It will not therefore be seriously contended that a rule of construction should now be adopted which will permit that to be done by implication which the Legislature has refused to authorize by express terms. The words "buying, selling, trading or dealing," as used in the act of 1895, indicate that the purpose of the act was to authorize the transaction of certain kinds of business in the commercial sense. They are not such words as are commonly used in reference to the liquor traffic. It can scarcely be said that a person authorized by license to sell liquor is engaged in the business of "trading or dealing" in "goods, wares and merchandise."

For these and other reasons I am of opinion that the act of 1895 does not authorize the incorporation of companies to engage in the wholesale liquor business.

I return herewith the petition asking for the amendment above suggested.

Very respectfully yours,

(Signed)

JNO. P. ELKIN,
Deputy Attorney General,

INSURANCE—ASSESSMENT ACCIDENT COMPANIES—NON-ASSESSABLE POLICIES.

Under the act of June 5, 1883, P. L. 80, an assessment accident company may issue non-assessable policies.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *June 17, 1897.*

JAMES H. LAMBERT, *Insurance Commissioner:*

Sir: I am in receipt of your communication of recent date, asking to be advised as to whether an assessment accident company, organized under the act of June 5, 1883 (P. L. 80) and its supplements, is entitled by the terms of its charter to issue non-assessable policies. I am informed that a number of accident companies claim the right to issue such policies upon the ground of the decision of the Supreme Court, which authorizes mutual fire insurance companies to issue policies for cash premiums.

After carefully considering the question involved, I am of opinion that there is no difference in the principle involved between a mutual fire insurance company and a mutual assessment company. I am strongly convinced that there should be some remedial legislation on this question, but so long as the decision of the court, involving this exact question, remains unchanged, I can see no reason why all mutual companies may not avail themselves of the privileges authorized by the express decision of our highest court; but in this connection it should not be forgotten that all mutual companies must reserve the right to levy and collect additional assessments if necessary to meet their obligations.

Very respectfully yours,

(Signed)

JNO. P. ELKIN,
Deputy Attorney General.

INSURANCE—MUTUAL LIFE ASSESSMENT COMPANY—NON-ASSESSABLE POLICY.

A mutual life insurance company, incorporated under the act of May 1, 1876, for the purpose of insuring lives by assessment upon the surviving members, may legally issue a policy agreeing to receive a stipulated periodical premium in lieu of assessments made upon the death of members.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *June 17, 1897.*

JAMES H. LAMBERT, *Insurance Commissioner:*

Sir: This Department is in receipt of your communication of recent date, asking for an opinion upon the question of the right of the Fidelity Mutual Life Association of Philadelphia to make a contract

of insurance such as is set out in the policies submitted for our examination. Your inquiry raises the exact question whether a mutual life insurance company, incorporated under the act of May 1, 1876, for the purpose of insuring lives by assessment upon the surviving members of the association, and to do business on the mutual or co-operative plan, can issue a policy agreeing to receive a stipulated periodical premium in lieu of assessments made upon the death of members.

The Fidelity Mutual Life Association was incorporated on November 8, 1878, for the purpose hereinbefore stated, and has continued to transact a prosperous insurance business from that date to the present time. The act of 1876, under which it is incorporated, confers the power to insure the lives of individuals by assessment upon surviving members on the mutual principle. It is not required by law to maintain a reserve fund, which other life insurance companies are required to maintain under the act of 1873. The Association claims to enjoy, and does exercise, the right to assess premiums to be paid at stated intervals by specifically providing the object and purpose for which such premiums are intended. It is claimed by the association that the word "assessment," as used in the act of Assembly which provides for the incorporation of mutual companies, means the naming by proper authority of an amount to be paid in exchange for benefits, and that the words "on surviving members" have reference to continuing and existing as contradistinguished from discontinued or deceased members.

The exact question raised has been the source from which has sprung a contrariety of opinion. Insurance experts, who have given thoughtful consideration to questions pertaining to their business, have argued the different sides of the controversy with much force and great ability. The result of all this discussion seems to be that there are two great schools of insurance, each supported by respectable authority.

After a full hearing of the parties most interested and having given careful consideration to the questions involved, I have reached the conclusion that the association in question does not exceed its charter privileges in issuing policies of insurance such as are submitted for the consideration of this Department.

In one of the policies submitted to me I find the following provision:

"It is understood, that the said association is purely mutual, that there are no proprietary or stock interests, that the amount named in its policies is conditioned upon the proceeds of payments made or to be made by its members, and that it is not required to maintain a legal reserve, but simply maintains such a reserve or accumulation as is necessary to enable it to carry out its contracts with members in good

faith, and that it grants the insurance on the flexible premium or assessment plan, and is governed in accordance with its by-laws."

It is evident to my mind that a contract of insurance that contains an agreement such as above stated must be held to be on the mutual principle within the meaning of the act of Assembly. It is true this company is not required to maintain a reserve fund as the level premium companies are, but in lieu thereof it is stipulated in the policy of insurance that the association has the right to levy an assessment to make up any deficiency which shall occur in the equation fund. As to the question of whether or not this is the best or the worst kind of insurance, it is not my purpose to express an opinion, but there can be no reasonable doubt that such policies of insurance can be issued by companies incorporated on the mutual principle under the act of 1876 and its supplements.

Very respectfully yours,

(Signed)

JNO. P. ELKIN,
Deputy Attorney General.

STATUTES—CONSTRUCTION—BAKERS' EMPLOYMENT ACT OF 1897.

Under the act of May 27, 1897, regulating the employment of bakers, the week may commence at any time on Sunday after 6 o'clock in the evening, and will terminate at the corresponding hour on Saturday evening of the same week.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *July 13, 1897.*

JAMES CAMPBELL, *Factory Inspector:*

Sir: I am in receipt of yours of 12th inst., concerning the interpretation of Section 1 of the act entitled "An act to regulate the manufacture of flour and meal food products," approved May 27, 1897. The section reads as follows:

"That no employe shall be required, permitted or suffered to work in a biscuit, bread or cake-bakery, confectionery establishment more than six (6) days in any one week, said week to commence on Sunday not before six o'clock post meridian, and to terminate at the corresponding time on Saturday of the same week. No person under the age of eighteen (18) years shall be employed in any bakehouse between the hours of nine (9) o'clock at night and five (5) o'clock in the morning. Excepted from this rule shall be the time on Sunday for setting the sponges for the night's work following."

You state in your letter that "on the 9th day of July I gave Mr. Junker notice that if he worked his men after six o'clock P. M., Saturday, he would be violating" the act above quoted. Mr. Junker replied

that he "had worked his bakers after six o'clock on July 3d (Saturday) and would continue to do so and would not be violating the law," &c.

It will be noted that the language of the act of Assembly is that no employe shall be required, permitted or suffered to work more than six days in any one week, "said week to commence on Sunday not before six o'clock post meridian and terminate at the corresponding time on Saturday of the same week." This language is not ambiguous. The intent of the act is to prohibit the working of men more than six days in any one week, and such week is to begin on "Sunday not before six o'clock" in the evening. It seems clear that the week may commence at any time on Sunday after six o'clock in the evening, and will terminate at the corresponding hour on Saturday evening of the same week.

Very respectfully yours,

(Signed)

HENRY C. McCORMICK,
Attorney General.

ALIENS—TAXATION OF—Act of June 15, 1897.

The act of June 15, 1897, known as the "Alien Tax Law," applies to aliens who are employed and live within the territorial limits of the Commonwealth. It does not apply to mariners employed by Pennsylvania companies on the high seas to do work outside the territorial limits of the State.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *July 23, 1897.*

JAMES J. KING, *United States Shipping Commissioner, 500 S. Delaware Avenue, Philadelphia, Pa.:*

Dear Sir: Your communication of recent date, addressed to the Attorney General, asking whether the new Alien Tax Law applies to mariners employed on the high seas in your sea-going fleet, trading between Philadelphia and New England ports, has been received and carefully considered.

It is the opinion of this Department that the Alien Tax Law applies only to the taxing of foreign-born, unnaturalized male persons over twenty-one years of age located within the territorial limits of the Commonwealth. In other words, the tax is imposed upon the alien who is employed and lives within the territorial limits of our State. It does not apply to the taxing of aliens employed by Pennsylvania companies to do work outside the territorial limits of the State. Applying this rule to the question you have addressed to the Attorney General, I have the honor to state that the alien persons employed by your company, who do work on the high seas or other places outside the territorial limits of Pennsylvania, would not be subject to the pay-

ment of this tax. Alien persons of the proper age employed by your company, who do their work and are located within the territorial limits of the State, are subject to the provisions of the act in question.

Very respectfully yours,

(Signed)

JNO. P. ELKIN,
Deputy Attorney General.

MERCANTILE APPRAISERS' LISTS—PUBLICATION OF—Act of April 20, 1887.

Under the act of April 20, 1887, it is the express duty of the county commissioners to select the papers in which the mercantile appraisers' lists shall be published in the various counties.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *July 29, 1897.*

SAM MATT. FRIDY, *Deputy Auditor General:*

Dear Sir: I am in receipt of your communication of recent date addressed to the Attorney General asking for an opinion upon the question of the authority of the Auditor General to pass upon the selection of newspapers in which to publish the mercantile appraisers' lists.

The act of April 20th, 1887, regulating this subject makes it the duty of the county commissioners to select the papers in which the mercantile appraisers' lists shall be published in the several counties. This authority seems to be expressly given and specific in terms. I do not find any authority for the Auditor General to act in the premises.

Very respectfully,

(Signed)

JNO. P. ELKIN,
Deputy Attorney General.

COSTS—DISPOSITION OF IN CRIMINAL PROSECUTIONS.

In all misdemeanors the jury where the defendant is acquitted must decide who shall pay the costs.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *July 29, 1897.*

THOMAS J. EDGE, *Secretary of Agriculture:*

Dear Sir: Your communication of recent date has been received.

A criminal prosecution instituted under the provisions of any act of Assembly takes the usual course. The question of costs in a misdemeanor is under the control of the jury, with such limitations as the law imposes and which the courts invariably call to the attention of

the jurors. The instructions of Judge Gordon in the case referred to properly states the law. You must observe however that the learned judge did not say that the costs could not be placed upon the prosecutor, but that it ought not to be placed upon him unless he acted in bad faith.

There is no doubt about this being the law, but the jury must decide whether or not the prosecutor acted in bad faith. To sum it up, in all misdemeanors the jury in case defendant is acquitted must decide who shall pay the costs.

Very respectfully,

(Signed)

JNO. P. ELKIN,
Deputy Attorney General.

COMMERCIAL FERTILIZERS—SALE OF—Act of June 28, 1879.

It is the intention of the law to give proper notice to the purchaser of fertilizers of the constituents therein contained, and this is accomplished by marking the packages or bags in which fertilizers are sold.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *August 10, 1897.*

THOMAS J. EDGE, *Secretary of Agriculture:*

Dear Sir: This Department is in receipt of your communication of recent date asking for instructions upon the question whether certain chemical compounds sold for fertilizing purposes should be branded as required by the acts of 1879 and 1895. It seems very clear to me that the two acts above mentioned are intended to require such a marking of the packages or bags in which fertilizers are sold as will insure protection to the purchasers thereof. Whether the fertilizers are mixed and sold by regular manufacturers, or are purchased in their chemical constituents and mixed afterwards, I think is not material so far as the proper marking of the packages or bags is concerned. It is the intention of the law to give proper notice to the purchaser of fertilizers of the constituents therein contained, and this can only be accomplished by requiring that all packages or bags containing fertilizers should be properly marked. It is my opinion that the Department is entirely right in its view of this question.

Very respectfully,

(Signed)

JNO. P. ELKIN,
Deputy Attorney General.

LICENSES—BREWERS' LICENSES UNDER ACTS OF JULY 21, 1897, AND JULY 30, 1897.

The two acts must stand together wherein they are not inconsistent.

No license can be issued by State Treasurer for less than \$1,000, but where the product of a brewery during preceding year would require a larger license fee, the Treasurer must collect the amount specified in the classification of brewers provided in latter act.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *August 11, 1897.*

B. J. HAYWOOD, *State Treasurer:*

Dear Sir: Your request for an opinion upon the question raised by letter of John A. Clark, an attorney, who in behalf of a client, desires to take out a brewer's license under the provisions of the acts of June 21st, and July 30th, A. D. 1897, has been carefully considered.

The act of June 21, above referred to, authorized the State Treasurer to issue a certificate in the nature of a license to brewers upon the payment into the State Treasury of the sum of \$1,000 annually. A certificate thus granted authorized the brewer to sell and deliver malt or brewed liquors only to dealers licensed by the court in packages not less than twelve pint bottles, or in casks of not less than one-eighth barrel capacity. This act has been somewhat modified by the latter act of July 30th hereinbefore mentioned. This act originally provided that the State Treasurer shall issue a brewers license to persons applying for the same upon the payment into the State Treasury for the use of the Commonwealth the sum of \$1,000 annually. After this provision had been inserted in the bill the license fees to be paid by the brewers were graded according to the annual production. For this reason a proviso to section one (1) was inserted requiring that the amount paid to the State Treasurer should not be less in any event than the amount that a brewer would be required to pay if he obtained his license from the court. The several provisions of the latter act, as well as those of the former, should be construed so that they can all stand together wherein they are not inconsistent. It is evident from the several provisions of the acts of Assembly in question that it was the intention of the Legislature to authorize the State Treasurer to grant a brewers license upon the payment of a sum of not less than \$1,000. If the production of the brewery for which a license is asked, during the preceding year was more than 20,000 barrels, it will be necessary to pay into the State Treasury the amount specified in the classification of brewers provided for in said act of July 30, 1897. In other words: No license can be issued by you as State Treasurer for less than \$1,000, but where the production of a brewery, during the year preceding, would require a larger amount to be paid if application

were made to the court, you will be required to collect the same amount from applicants to the State Treasurer.

Very respectfully,

(Signed)

JNO. P. ELKIN,
Deputy Attorney General.

PENAL INSTITUTIONS—EMPLOYMENT OF INMATES REGULATED—
Act of June 18, 1897.

The percentage of inmates employed in manufacturing goods in the penal institutions of this Commonwealth must be computed upon the number confined in each separate institution.

The language of the act is so broad that it is doubtful whether such institutions can use power-driven machinery in the manufacture of goods and wares for its own use.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *August 13, 1897.*

T. B. PATTON, *General Superintendent Pennsylvania Industrial Reformatory, Huntingdon, Pa.:*

Dear Sir: Your communication of the 5th inst., addressed to the Attorney General, has been received and carefully considered.

It is the opinion of this Department that the percentage of inmates who can be employed in manufacturing goods in State prisons, penitentiaries and reformatories, as provided in the act of 18th June, A. D. 1897, must be computed upon the number confined in each separate institution; in other words, in estimating the number of inmates to be employed in the Reformatory of which you are the General Superintendent, you should take the whole number of inmates therein confined and compute your percentage upon this number. For the purposes of this act each institution must stand separate and alone from all other similar penal institutions.

Your second inquiry is substantially answered in the opinion hereinbefore set out. The proviso to the second section applies to the institutions named in the first section as well as to all others within the purview of this act of Assembly.

It was the intention of the Legislature to prevent, by the provisions of the third section, the use of machinery operated by steam, electricity, hydraulic force, compressed air or other power in the manufacture of all kinds of goods, wares, articles or things manufactured elsewhere in the State. This language is broad and sweeping and it is very doubtful whether a penal institution could use such machinery even in the manufacture of goods and wares for its own use. This will not prevent your institution, however, from using power-driven machinery

in its laundry department, printing office and other shops for any other purpose except that of manufacturing such goods, wares and articles.

Very respectfully yours,

(Signed)

JNO. P. ELKIN,
Deputy Attorney General.

SUPERINTENDENT OF PUBLIC INSTRUCTION—DUTIES OF—BLANKS
FOR ENROLMENT OF SCHOOL CHILDREN—Act of July 15, 1897.

It becomes the duty of the Superintendent of Public Instruction under the act of July 15, 1897, to prepare the form of blanks used by assessors in the enumeration and enrolment of school children, and to print and distribute them among the several counties at the expense of the State.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *August 16, 1897.*

NATHAN C. SCHAEFFER, *Superintendent of Public Instruction:*

Sir: Your communication of the 13th inst., addressed to the Attorney General, asking for an opinion upon the question of your duties in the preparation of such blanks as are required to be furnished the county commissioners for the purpose of securing an enumeration of school children under the provisions of the act of July 15th, A. D. 1897, has been received by this Department and carefully considered.

The act in question provides a more just and equitable method of distributing the appropriations made for the support of the common schools of our Commonwealth. One-third of the entire amount appropriated for this purpose is to be distributed on the basis of the number of paid teachers in each district; one-third on the basis of the number of school children in each district; and the remaining third on the basis of the number of taxables. Your Department is already in possession of the information so far as the number of paid teachers employed in each district is concerned and the number of taxables as returned by the last assessment. It is necessary that you should be furnished with authentic and official information as to the number of school children between the ages of six and sixteen years in order that a distribution of the school fund may be made in compliance with the provisions of the new law. The act of Assembly provides the method for securing this information. It is made the duty of the local assessors in the several wards, boroughs and townships to make an enrolment of the school children of the ages above indicated at the time of making their regular assessments. In order to carry into effect the provisions of this act it is necessary to have proper blanks prepared. The act of Assembly makes it your duty to prepare the

form of the blank which is to be printed and distributed at the expense of the State. It is also made your duty, under the provisions of said act, to cause the blanks to be forwarded to the commissioners of the several counties. The act of April 20, A. D. 1897, makes it the duty of the county commissioners to issue their precepts to assessors on or before the second Monday of September. It necessarily follows that the blanks should be furnished the county commissioners before that date.

(Signed) Very respectfully yours,

JNO. P. ELKIN,
Deputy Attorney General.

NEW STATE CAPITOL BUILDING—ACT OF APRIL 14, 1897—DELEGATION OF DISCRETION OF COMMISSIONERS.

Under the act of April 14, 1897, authorizing the commissioners of public buildings and grounds to erect a new building on or near the site of the old State Capitol, and employ architects, adopt plans and specifications and award contracts for the same, the commissioners may confine their choice of an architect to such as have been approved by a board of experts.

Such action upon the part of the commissioners is not an improper delegation of the powers vested in them under the act of Assembly so long as they retain the power to alter and revise the plans and specifications submitted by the architect.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *August 31, 1897.*

To the Commissioners for the Erection of the State Capitol Building;

At your meeting held August 30th, 1897, you submitted a question of law raised by counsel for Messrs. Furness, Evans & Co., of Philadelphia; said firm being an unsuccessful competitor under the programme submitted by you to all architects, as you learned from their counsel.

The question raised is in regard to Paragraph 11 of Part I of the Programme, and Paragraph 15 of Part II, which read as follows:

"11. The Commissioners hereby agree to award the prize to the author of one of those designs to be selected by the Board of Experts and presented by said Board to the Commissioners, as hereinafter provided, and further agree to neither inspect, consider nor accept any of the designs not thus selected and presented to them by the Board of Experts."

"15. They will then select from among the remainder those eight designs which in their judgment are best and shall give to each a rank in accordance with its merit."

The position taken by the eminent counsel representing Messrs.

Furness, Evans & Co., in the language of one of the counsel, contained in his letter to one of the Commissioners, dated August 20th and elaborated by all of the counsel in oral argument, is as follows:

"By following the course pointed out in the paragraph last quoted, the Commission would absolutely abdicate in favor of the Board of Experts the duty of forming a judgment upon the plans submitted, which duty the statute imposes upon the Commission and the Commission only."

If it were true, as a matter of fact, that the five Commissioners created by the act of Assembly for the purpose of erecting the new Capitol building, had abdicated in favor of the Board of Experts, or any other Board, or had delegated to such Board the powers given to the Commissioners by the statute, then indeed a serious question would arise. I cannot, however, agree that any such interpretation can be put upon the programme submitted to the competitors. The objection raised, I respectfully submit, is founded upon a total misconception of the purpose and effect of the competition. The Commissioners are not bound to adopt any one of the eight designs which have been selected by the Board of Experts. The power to erect the Capitol building according to any plan which the Commission may cause to be made by the architect chosen is clearly reserved to the Commissioners themselves by the terms of the programme. What the Commissioners sought to do, in promulgating the programme and in employing a Board of Experts, was to find the best architect in the country to make the plans and supervise the work, and the ability of the architect was to be determined by the character of his work submitted, and this knowledge being of a technical character, the Commissioners were clearly authorized by the act of Assembly creating them to engage a Board of Experts to name the best architect as evidenced by his design. It was in effect a competitive examination of the ability of the architects entering the competition. That this is the clear meaning of the programme I think will be made evident by the following citations therefrom:

The title of the Programme is as follows:

"Programme of a Competition for the Selection of an Architect for a New Capitol Building to be erected by the Commonwealth of Pennsylvania in Harrisburg."

Paragraph 5 of Part I reads as follows:

"The object of the Commissioners in instituting this competition is to select and appoint an architect to design and supervise the new Legislative Building to be erected in Harrisburg, Pa."

And in Paragraph 7 of Part I it is provided as follows:

"The Prize of this competition is the award of a commission to design and supervise the erection of said Legislative Building."

In Paragraph 11 of Part I, above quoted, to which the objection is

made, the language is "The Commissioners hereby agree to award the Prize to the author of one of those designs to be selected by the Board of Experts and presented by said Board to the Commissioners," &c.

What is the prize? As stated in the preceding paragraph 7: "The prize of this competition is the award of a commission to design and supervise the erection of said building." The appointment to the position of architect to design and supervise the erection of the building is the thing to be awarded and not the adoption of his plans. That this was the intention is made clear in every part of the programme. Section 16 of Part II provides that:

"In making this selection they will hold the design with its accompanying description, to define the professional and artistic capacity of its author for dealing with this especial problem, as such problem may be considered from all points of view, including that of cost."

After the examination and report of the Board of Experts it is provided in Paragraph 21 of Part II, that the envelope which bears the number of the design corresponding with the Commissioners' first choice shall be opened and the name of the author announced, "whereupon the Commissioners will award to the author of the design designated as First Choice the Prize of the competition by designating and appointing him as the Architect of the Legislative Building under the terms herein stated to govern such appointment."

That the Commissioners are not bound to erect the building according to the design of the author, but may require the architect so selected to make a plan of any character the Commissioners may see fit, is made apparent by reference to Paragraphs 25 and 26 of Part II, which read as follows:

"25. The architect so appointed shall then revise his competitive drawings to meet the further requirements of the commissioners and upon the basis of these revised preliminary drawings shall prepare fully detailed working drawings and specifications of the Legislative building, and shall, during its construction, supervise the work and shall have full and usual authority of architect of the work."

"26. It is stipulated that the architect so appointed shall at his own cost, make such revision and alteration of the working drawings and specifications of said building as may be necessary to ensure its proper construction and completion within the limit of cost established by the act authorizing the erection of said building."

It will thus be seen that the architect so selected is not only required to revise his "competitive drawings" to meet the wishes of the Commissioners, but also to make such revision and alteration of the working drawings and specifications of said building as may be necessary to insure its proper construction and completion within the sum of \$550,000 appropriated by the act of Assembly; and it may be noted in passing that, according to the report of the Board of Experts, all the designs submitted, notwithstanding the claims of their authors, in the opinion of the Board, exceed the appropriation and require modification.

There is no limitation upon the powers of the Commission found in the act of Assembly in the selection of an architect. They could have selected one, if they had so chosen, to do the work without competition. They chose, however, to exercise their discretion for what they believed to be the best interests of the Commonwealth and invited all architects to exhibit their skill.

The Commissioners all being laymen and architecture being a science with which they were not familiar, they asked the Board of Experts to determine the ability of the architect from the design he submitted. Of this all competitors were fully advised and there can be no reasonable ground of complaint.

I therefore conclude, first, that the Commissioners, neither in Paragraph 11 of Part I nor elsewhere in the programme, have abdicated, as such Commissioners, or delegated to others, the powers vested in them; second, that it is the duty of the Commissioners to select as architect of the new Capitol building, the author of one of the eight designs reported by the Board of Experts as exhibiting the best talent. To do otherwise would, in my judgment, be an act of bad faith on the part of the Commissioners and the Commonwealth represented by them. Third, that the Commissioners possess the power, after the selection of such architect, to require him to make such revision and alterations of the design he submitted as will meet the views of the Commissioners and bring it within the appropriation made by the act of Assembly.

Very respectfully,

(Signed)

HENRY C. McCORMICK,
Attorney General.

ACT OF JUNE 6, 1873—APPOINTMENT OF DEPUTY OR ASSISTANT INSPECTOR.

Under the 5th section of the act of June 6, 1873, P. L. (1874) 410, authorizing the inspector of boilers to appoint one skilled and competent assistant who shall serve during the term for which the inspector is appointed, the inspector is not authorized by law to appoint a deputy or more than one assistant.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *September 1, 1897.*

DANIEL H. HASTINGS, *Governor:*

Sir: The communication of John Evans, Esq., who has been heretofore appointed Inspector of Boilers in and for the county of Allegheny under the provisions of the act of June 6, A. D. 1873 (P. L. of 1874, p. 410), having been referred to this Department for the purpose of ob-

taining an opinion upon the question of the right of said Inspector to appoint a Deputy, has been carefully considered.

The act aforesaid authorizes the Governor to commission, for a term of two years, one person to act as Inspector of Steam Engines and Boilers in said county. It is further provided in the law that such commission may be suspended or revoked upon satisfactory evidence being presented to the Governor of incompetency or inability from any cause to fulfill the duties of the office. In the event of the commission being revoked, the Governor is authorized to fill the vacancy in the manner prescribed by the act of Assembly for the appointment of an Inspector. Section 5 of the act authorizes the Inspector to appoint one skilled and competent assistant who shall serve during the term for which the Inspector is appointed. The Inspector is not authorized by law to appoint a Deputy or more than one assistant. Inasmuch as the Inspector has already appointed one assistant, he cannot make another appointment.

Very respectfully,

(Signed)

JNO. P. ELKIN,
Deputy Attorney General.

APPOINTMENT OF MARRIED WOMEN—APPOINTMENT AS POLICE OFFICERS—Act of May 25, 1887, P. L. 265.

The appointment of a married woman as a police officer under the act of May 25, 1887, P. L. 265, is a matter wholly within the discretion of the Governor.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *September 1, 1897.*

DANIEL H. HASTINGS, *Governor:*

Sir: The petition of Saint Joseph's Society, asking for the appointment of Mrs. Annie Duggan of the city of Scranton, to act as a police officer under the provisions of the act of May 25th, A. D. 1887 (P. L. 265), having been referred to the Attorney General for the purpose of obtaining an opinion upon the question of your authority to appoint a woman for the position in question, has been carefully considered, and in answer to your request I have the honor to submit the following opinion:

The act of 1887 above referred to provides for the incorporation of associations for the prevention of cruelty to children and aged persons. The Saint Joseph's Society was incorporated for that purpose. The act further empowers a corporation so formed to apply to the Governor of the Commonwealth to commission such "persons" as the corporation may designate to act as policemen for said corporation.

It becomes the duty of the Governor, upon such petition being presented, to appoint "such persons as he may deem proper" to act in the capacity of policemen.

The only question that can arise in this case is whether a woman can be a policeman within the meaning of this act. It will be noticed that the Governor has the authority to appoint "such persons as he may deem proper" to represent the society. There is nothing in the act which would indicate whether the appointees should be male or female except the qualifying phrase that they are to perform the duties of policemen. The Legislature by acts of Assembly have been broadening the rights, powers and privileges of married women and the courts have been construing such acts of Assembly liberally, so as to protect married women in their natural rights. Recently the Attorney General held, in an opinion addressed to the Secretary of the Commonwealth, that a married woman could be one of the five original incorporators of a corporation. Under the laws of the State a woman can be elected to the office of school director. She is also eligible to membership in the learned professions, and I do not find anything in the letter or spirit of the act of 1887 that would deprive a woman of the right to act in the capacity of a police officer of a society for the prevention of cruelty to children and aged persons. I can readily understand how a woman could serve in such a capacity with advantage to all interested parties.

It is my opinion, therefore, that the appointment of Mrs. Annie Duggan as police officer on the petition of the society above named is wholly within your discretion and judgment under the provisions of law.

Very respectfully,

(Signed)

JNO. P. ELKIN,
Deputy Attorney General.

MUTUAL INSURANCE COMPANIES—PERIODICAL ASSESSMENTS.

If a mutual insurance company proceeds upon business principles and levies fixed periodical assessments large enough to pay current and necessary expenses, and at the same time set aside a sufficient amount of each assessment in an equation fund to protect the policy-holders, the requirements of the law have been complied with; otherwise, where the assessments are made so low and the number in a year so few that the current and necessary expenses of the company cannot be paid, and, in addition thereto, a sufficient amount set aside in the equation fund to protect the policy-holders.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *September 1, 1897.*

JAMES H. LAMBERT, *Insurance Commissioner.*

Sir: In answer to your communications of recent date, in reference to the right of assessment, accident and mutual fire insurance companies to limit the number of assessments in a year and the amount of each assessment to a fixed and definite sum, I have the honor to submit the following:

Several weeks ago this Department gave you an opinion on the question of the right of the Fidelity Mutual Life Association of Philadelphia to make a contract of insurance with its policy holders, in which it is stipulated that a fixed periodical premium shall be paid in lieu of assessments upon the death of members. The principle stated in that opinion is the view of the law held by this Department. In other words, mutual fire insurance companies may issue policies requiring the payment of periodical premiums of a fixed and definite sum in lieu of the assessments made upon the death of members. This view of the law is predicated upon the principle that the insurance business has been reduced to such an exact science that it is possible for actuaries to estimate the present value of insurance policies and cost of carrying the same by the companies. If, then, a mutual insurance company proceeds upon business principles and levies fixed periodical assessments large enough to pay the current and necessary expenses of the company and at the same time set aside a sufficient amount of each assessment in an equation fund to protect the policy-holders, the requirements of the law have been complied with. If, on the other hand, the assessments are made so low and the number in a year so few that the current and necessary expenses of the company cannot be paid, and, in addition thereto, a sufficient amount set aside in the equation fund to protect the policy holders, clearly the letter and spirit of the law are disregarded. It is my opinion that in very few, if any cases, would a dollar assessment be sufficient to comply with the provisions of the law. Such companies are not required to keep a reserve fund and their stability and solvency must rest upon the equation fund that is set apart for the purpose of paying maturing policies. It must not be forgotten, however, that in all these companies it is absolutely necessary that each policy should contain a provision saving to the company the right to levy an additional assessment over and above the fixed amount whenever it is necessary to pay the proper expenses of said company and to keep the equation fund at such an amount as will enable it to pay all maturing obligations.

Very respectfully yours,

(Signed)

JNO. P. ELKIN,
Deputy Attorney General.

PROTHONOTARY OF SUPREME COURT—FEES OF—MONTHLY RETURNS.

Under the acts of March 10, 1810, April 2, 1868, and May 24, 1893, the prothonotary of the Supreme Court cannot be excused from making returns of his fees, monthly, even though said fees do not reach the limit of two thousand dollars.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *September 16, 1897.*

SAM MATT. FRIDY, *Deputy Auditor General:*

Sir: I have before me your request to be advised whether, under the acts of March 10, 1810, April 2, 1868, and May 24, 1893, the prothonotary of the Supreme Court could be excused by your Department from making return of fees, in consideration of his statement that the fees at the present time do not aggregate three hundred dollars and perhaps never will reach the sum of two thousand dollars.

The two acts of Assembly first named provide for the salary of the prothonotary of the Supreme court. They also provide that returns shall be made by him to the Auditor General. The act of May 24, 1893, provides that such returns shall be made monthly and that all moneys received for the Commonwealth shall be paid monthly. There is nothing in either of the acts of Assembly named which could be construed into any authority whereby such officer could be excused from making the returns. In fact, the act last named has an express provision that the returns from the prothonotary of the Supreme Court shall include "fees from all sources," and provides a penalty on the part of any officer who fails to make such return and payment as required. When the law imposes a duty upon a public officer and provides a penalty for failure to perform that duty, he cannot be excused from performing the same.

My opinion, therefore, is, and I so advise you, that your Department has no authority to excuse Mr. Pearson from making his returns monthly, as required by the act of 1893, even though the fees and emoluments of his office do not now, and may never, reach the limit of two thousand dollars per annum.

Very respectfully yours,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

COLLATERAL INHERITANCE TAX—RE-PAYMENT OF, BY STATE TREASURER—Act of June 12, 1878.

The Supreme Court, after payment of collateral inheritance tax, having decided that the collateral appraisement was illegal, such payment was erroneously made, and the State Treasurer is warranted under said act to refund the money so paid, within the prescribed period of two years.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *September 16, 1897.*

BENJAMIN J. HAYWOOD, *State Treasurer:*

Sir: I have your request for advice and instruction upon the application of B. M. Hall, executor of William B. Moneypenny, late of Eaton township, Wyoming county, deceased, to be repaid the collateral inheritance tax which he had paid to you in said estate.

From the papers submitted I gather the fact that this collateral inheritance tax was paid to you by the said executor on July 12th, 1896. Subsequently one branch of the distributees in said estate appealed to the Supreme Court and there raised the question as to whether such collateral inheritance tax was legally and properly chargeable. The Supreme Court, in a decision by Justice Mitchell, on May 24th, 1897, decided that the appraisement of such tax and all proceedings thereon were illegal and unauthorized by law. It seems, therefore, that the collateral inheritance tax so paid to you was wrongfully collected and on purely equitable grounds ought to be returned.

You have, under the act of June 12, 1878, ample authority for returning the money so paid to you by Mr. Hall, executor as aforesaid. That act provides that where collateral inheritance tax has been paid erroneously for the use of the Commonwealth, it shall be lawful for the State Treasurer, on satisfactory proof rendered to him, to refund and pay over to the executor, administrator, person or persons who may have paid said tax in error, the amount of such tax thus erroneously paid. The act provides that the application for such repayment must be made within two years. It appearing that the tax was paid to the register on the 12th of July, 1896, the application now made is within time.

I therefore advise and instruct you that you are legally warranted in refunding to Mr. Hall the money so paid you as State Treasurer, less the fees and costs deducted by the register of Wyoming county.

I return herewith all papers in the case.

Very respectfully,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

TAXATION—MERCANTILE TAX—MANUFACTURING COMPANY.

A corporation engaged in the manufacture of boilers in Oil City, having a branch office in Pittsburgh, where orders are received to be filled from Oil City, and which does not sell anything other than its own product and manufacture, is not liable for a mercantile tax.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *September 21, 1897.*

AMOS H. MYLIN, *Auditor General:*

Dear Sir: I am in receipt of your request to be advised relative to the collection of mercantile tax from the Oil City Boiler Works. From the letters and papers submitted I gather the facts in the case to be as follows:

First. The Oil City Boiler Works is a manufacturing corporation engaged in the manufacture of boilers in Oil City, Venango county, Pennsylvania.

Second. That said corporation has no store or warehouse apart from its manufactory.

Third. That it has a branch office in the city of Pittsburgh, where orders for its product are received, which orders are forwarded to the principal office at Oil City, where they are filled and the goods shipped direct from Oil City to the purchaser.

Fourth. That no goods or wares are kept on sale at said branch office in Pittsburgh, and the said company has no store or warehouse of any kind located in Allegheny county.

Fifth. That said company is not engaged in the selling of goods, wares or merchandise, and it does not sell anything other than its own product and manufacture.

A mercantile tax was assessed against this company in the county of Allegheny and a suit has been commenced to enforce the payment thereof. You ask to be advised whether in the opinion of the Attorney General there is a liability on the part of this company to pay such mercantile tax. The act of Assembly under which mercantile tax is assessed expressly provides "that mechanics who keep a store or warehouse at their own shop or manufactory for the purpose of vending their own manufactures exclusively shall not be required to take out any licenses."

It has been held by the Supreme Court in the case of Commonwealth vs. Campbell (33rd Penna. State Reports, page 380), that a manufacturer or mechanic is not required to take out a license under the section above quoted unless he keep a store or warehouse away from his manufactory for the sale of the wares which he manufactures.

It appearing, therefore, that the Oil City Boiler Works has no store or warehouse in the county of Allegheny, it is my opinion and you are advised that the said company is not liable for such mercantile tax in Allegheny county and the collection thereof cannot be enforced.

I return herewith all papers in reference to the foregoing matter.

Very respectfully,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

STATUTES—UNPATENTED RIVER LANDS—WORDS AND PHRASES—ADJOINING RIPARIAN OWNERS.

The act of July 15, 1897, P. L. 301, relating to taking up land within or along navigable rivers, extends the authority so as to embrace lands specified in said act, whether the same be located in townships, boroughs or cities, and is intended to provide a new feature in the appropriation of unseated lands, and points out a method of preserving the rights of riparian owners in certain cases.

The word "unpatented" in the first section is to be construed as synonymous with "vacant" or "unappropriated." Rights of adjoining land-owners defined.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *September 21, 1897.*

JAMES W. LATTA, *Secretary of Internal Affairs:*

Sir: I find before me a communication to the Attorney General from Hon. Isaac B. Brown, Deputy Secretary of Internal Affairs, in which he asks to be advised relative to the proper construction of the act of Assembly approved July 15th, 1897, entitled "An act in relation to patenting lands lying within or along navigable rivers."

This act was evidently intended to provide for the taking up of two classes of land: First, lands lying within any part or portion of a navigable river, which part or portion of such river by any reason shall have become incapable of use for purposes of navigation, and

Second, lands lying between the navigable part of a river and other lands, whether such other lands be appropriated or not.

The first class seems to refer to lands in the bed of the stream, and the second is intended to embrace lands lying along the sides of the streams, which strips have been formed by changes in the course of the stream, and by accretion, as well as those strips which may remain along the sides of the stream after abandonment of a dam, or removal of any obstruction, whereby a body of water had formerly been held back.

The manifest and plain purposes of the act are:

First. To provide a method for taking up lands which formerly could not be taken for the reason that such lands were covered by navigable streams, and

Second. To provide for the granting of warrants for such lands in cities. All prior legislation relating to the land office limited the granting of warrants for lands to lands located in townships and boroughs, but the act of July 15, 1897, extends such authority so as to embrace the lands specified in said act whether the same be located in townships, boroughs or cities.

The word "unpatented" as it occurs in the first and fifth lines of the act must be construed as synonymous with the word "vacant," or the word "unappropriated," otherwise the act would be meaningless, as it provides that such lands as are therein specified "shall be subject to warrant, survey and patent."

The second section is intended to provide a new feature in the appropriation of unseated lands, inasmuch as it preserves, or points out a method of preserving the rights of riparian owners in certain cases. It provides that where the land about to be taken up has never been improved by settlement, has not been fenced or otherwise improved, the owner of land adjoining shall have the first right to purchase the same from the Commonwealth.

While the language of the second section of the act is certainly ambiguous and seemingly doubtful, it clearly intends to protect the man who has settled, fenced or otherwise improved the land applied for. If he has done neither of these things, then the adjoining land owner shall be first entitled to purchase the vacant lands.

This conclusion is arrived at by keeping in mind the rule that statutes are to be so construed as best to effectuate the intention of the Legislature, though such construction may seem contrary to the letter, and also remembering that incongruities must be so construed as to harmonize the general intent of the whole act.

When, therefore, we look at this act as a whole its general purpose is manifest; and in view thereof, we must use the word "unpatented" in the first section as synonymous with "vacant" or "unappropriated;" and we must construe that part of the second section above mentioned to mean that the adjoining land owner is entitled, first, to purchase from the Commonwealth only in those cases where the land applied for has neither been settled, fenced or otherwise improved.

The act itself contemplates the giving of written notice to the adjoining land owner at the same time notice by advertisement of the application is given.

Very respectfully,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

STATUTES—COLLATERAL INHERITANCE TAX—REFUNDING ERRONEOUS PAYMENT.

Under the act of June 12, 1878, P. L. 206, the State Treasurer is authorized to refund collateral inheritance tax, erroneously paid, upon satisfactory proof rendered to him by the register of wills of such erroneous payment.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *September 21, 1897.*

B. J. HAYWOOD, *State Treasurer.*

Dear Sir: I have before me a letter written by William H. Hall, register of Delaware county, to Hon. Amos H. Mylin, which has been referred to this Department for an opinion relative to the re-payment

of collateral inheritance tax paid by the estate of J. Lewis Crozer, of Delaware county. In his letter Mr. Hall states the facts to be that the decedent devised specifically to W. A. Stotesbury a farm situated in Kansas at a valuation of thirty thousand dollars. Upon this valuation a collateral inheritance tax was paid by the executors of said decedent which moneys were covered into the State Treasury. Mr. Hall now requests that this money be returned and refunded to the executors of said estate, and the question submitted is, whether such request can be complied with.

As I understand, this collateral inheritance tax was paid in pursuance of the provisions of the act of May 6th, 1887. The Supreme Court in an opinion by Chief Justice Paxton in the estate of William Bittinger, deceased (129th Penna. State Reports, page 338), ruled that the collateral inheritance tax imposed by the act of Assembly aforesaid is a tax upon the property devised and that said act in so far as it imposes such tax upon realty situated in other states transcends legislative power and cannot be enforced. If, therefore, the real estate situated in Kansas was specifically devised as real estate the devisee thereof would not, under the decision above named, be liable to pay any collateral inheritance tax thereon, and the same having been paid it was paid erroneously and ought in justice to be returned, if the same can be legally done.

Under the act of June 12, 1878 (Pamphlet Laws 206), the State Treasurer is authorized to refund collateral inheritance taxes paid on satisfactory proof rendered to him by the register of wills of such erroneous payment. If, therefore, Mr. Hall shall render to you satisfactory proof by certified records or otherwise that this tax was paid on land which was located in another State and which passed to the devisee as a specific devise and as land, you would be warranted in refunding the amount paid into the Treasury by Mr. Hall as register of Delaware county. I would add, however, that the application for such repayment must be made within two years from the time the taxes were paid.

Very respectfully,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

MUNICIPAL LAW—POLICE POWER—BOARD OF HEALTH.

A city of the third class has discretionary power in making regulations to secure the general health of the inhabitants to accomplish such purpose either through a board of health or by a committee of councils.

Under the act of May 23, 1889, P. L. 277, the city of McKeesport may abolish a board of health and substitute therefor a committee of councils.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *September 23, 1897.*

BENJAMIN LEE, *Secretary State Board of Health, 1532 Pine Street, Philadelphia, Pa.:*

Sir: I have before me your communication of September 17th, addressed to the Attorney General, in which you state that an ordinance has been offered in the council of the city of McKeesport to abolish the Board of Health and substitute therefore a committee of council. You request an official opinion as to whether or not such action would be legal.

McKeesport, as you say, is a city of third class and, therefore, is governed by the act of Assembly of May 23d, 1889, P. L. 277. Among the corporate powers granted to cities of the third class are the following:

"XXXVI. To make regulations to secure the general health of the inhabitants and to remove and prevent nuisances."

"XXXVII. To make all necessary orders and regulations to prevent the introduction of contagious or pestilential diseases into the city; to enact quarantine laws for that purpose and to enforce the same within five miles of the city limits."

The foregoing powers vested in cities of the third class clearly give such cities the right to enact ordinances to carry out the provisions and purposes of their charter, especially with reference to the general health of the inhabitants.

The act of Assembly does not provide that this shall be accomplished by or through a Board of Health, but may be accomplished by or through a committee of the city council for that purpose. Article XI, Section 1, provides that "The councils of any city of the third class may by ordinance create a Board of Health as herein provided with the powers and duties herein enumerated." The language of this section clearly contemplates that the city can use its discretion whether to accomplish the above purposes through a Board of Health or by a committee of council.

In answer to your inquiry, therefore, you are advised that the proposed action of the council of the city of McKeesport is clearly within the letter and spirit of the law and is entirely legal.

Very respectfully,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

TAXATION—TIME OF TRIENNIAL ASSESSMENTS—STATUTES.

The act of April 20, 1897, P. L. 28, designates a uniform date when the commissioners of the several counties shall issue their precepts to assessors to make the triennial assessments in all counties in the State. Its intention was to have these assessments all made at the same time, and it repeals all local and general laws in conflict therewith, among others, the local act of April 27, 1852, P. L. 444, requiring assessments to be made after the first day of April.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *September 29, 1897.*

AMOS H. MYLIN, *Auditor General:*

Sir: I am in receipt of a request from your Department for an official opinion relative to assessments in the county of Clinton. From the letter accompanying your request, I find that the commissioners of Clinton county made their assessments for the year 1897 in the spring of that year, and they desire now to know whether they will be required to make another assessment of property liable to taxation for such purposes this fall, and also whether they will be compelled to make the same assessment next spring, pursuant to the act of 1834. It seems that by act of Assembly, approved April 27, 1852 (P. L. 444), all assessments in Clinton county are to be made after the first day of April. The general act of Assembly of May 15, 1841, Section six (P. L. 395) provides that all assessments shall be made in the fall of the year. Similar special acts were passed at various times relative to the assessments in certain counties, so that the provisions of the general law of 1841 did not apply to all the counties of the State at the time of the passage of the act of April 20, 1897. The act last named is entitled "An act to designate a uniform date when the commissioners of the several counties shall issue their precepts to assessors to make the triennial assessments of property and fixing a time for a return thereof." The intention of this act evidently was to make the assessments in all the counties of the State at the same time instead of having some in the spring and others in the fall.

While it specifically in the first section provides for the making of the triennial assessments, in the second section it provides "That all laws or parts of laws, general or local, in conflict herewith are hereby repealed." The local act for Clinton county passed in 1852 is certainly in conflict with the act of 1897 and by the express words of the second section the act of April 27, 1852, is repealed.

The commissioners of Clinton county, therefore, will make their assessment for 1898, which is a triennial assessment, before the thirty-first of December, 1897. It will not be necessary for them to make any assessment in the spring of 1898, as hereafter all assessments, whether triennial or otherwise, will be made in the fall.

The act of May 15, 1841, provides that it shall be the duty of the commissioners of the several counties immediately after the return

of the assessment and valuation to make out in a tabular form a full statement of such assessment and transmit the same to the Auditor General.

I return herewith all papers submitted.

Very respectfully,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

INSURANCE PREMIUMS—TAXATION OF—Acts of April 4, 1873 and June 28, 1895.

Re-insurance premiums are subject to taxation under the provisions of the acts above quoted.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *September 30, 1897.*

JAMES H. LAMBERT, *Insurance Commissioner:*

Sir: I have before me your communication of September 23, 1897, in relation to the taxation of re-insurance premiums. You ask whether you shall be guided in the future by the opinion of Honorable James A. Stranahan rendered March 13, 1894, relative to the allowance for such re-insurance premiums in collecting tax from insurance companies.

After a careful examination of the various acts of Assembly, I can see no way of evading the provisions of the law in collecting such taxes. The act of April 4, 1873, in section ten, provides as follows: "And it shall be the duty of every such company or association authorized to transact business in this State to make report to the Commissioner in the month of January of each year, under oath of the president or secretary thereof, showing the entire amount of premiums of every character and description received by said company or association in this State during the year, etc." Upon this return so made that act imposed a tax of three per centum, which has been modified by the act of June 28, 1895, so that such companies pay at the rate of two per centum upon the gross premiums of every character and description.

The provisions of the law above quoted cannot be construed in any manner as to permit any insurance company in making its report to deduct the amount of premiums for re-insurance. Such premiums clearly come within the peculiar wording of the act of 1873.

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You are, therefore, advised that, under the law as it exists at present, you will be guided by the opinion of Mr. Stranahan above referred to.

I return herewith the papers submitted by you.

Very respectfully,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

GAME LAWS—FINES FOR VIOLATION OF—DISPOSITION OF.

The act of June 4, 1897 (P. L. 123), does not limit the purposes or uses to which fines for violation of its provisions shall be appropriated by the Board of Game Commissioners with the sanction of the Auditor General.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *October 12, 1897.*

To the Honorable the Board of Game Commissioners, Harrisburg, Pa.:

Gentlemen: I have before me your communication of October 12th to the Governor, requesting from the Attorney General an opinion as to the disposition of funds obtained through fines for violation of the game laws.

On an examination of the act of 1897, I find that for each several offense mentioned in said act a fine is prescribed, and in lieu of payment of such fine the act subjects the offender to an imprisonment of one day in jail for each dollar of the penalty. The act of Assembly further prescribes that one-half of the penalty shall go to the informer and the remaining one-half shall be forthwith paid to the treasurer of the county in which the offense was committed; "and it shall be the duty of said treasurer, at the end of each month, to forward the funds so arising to the State Treasurer, to be kept by the latter as a fund separate and apart for the use of the Board of Game Commissioners, and to be drawn out upon warrant signed by the president of the Game Commissioners and the Auditor General." The act of Assembly therefore provides for the disposition of the funds. One-half of them, when paid, eventually reaches the State Treasurer and by him they are disbursed upon warrants drawn by the president of your Board and the Auditor General. The act does not limit the purposes or uses to which these fines are or shall be appropriated, so that it would seem they may be used by the Game Commissioners, with the sanction of the Auditor General, in any legitimate way relating to the business of the Board of Game Commissioners.

I enclose herewith a form of bond for game protectors, which you also request.

Very respectfully,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

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INSURANCE—PARTNERSHIP BETWEEN TWO INSURANCE CORPORATIONS—ULTRA VIRES—Act of February 4, 1870, P. L. 14.

An agreement by two incorporated insurance companies by which policies are issued under the name of an unincorporated association, amounts to a partnership between said companies, and such partnership is *ultra vires* and illegal under the act of February 4, 1870, P. L. 14.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *October 27, 1897.*

JAMES H. LAMBERT, *Insurance Commissioner:*

Sir: I have before me your communication of October 20th, 1897, enclosing a specimen policy of insurance issued by the Philadelphia Underwriters. Your letter says that the Philadelphia Underwriters is an unincorporated association of two companies of Philadelphia, and the question raised is whether the issuing of policies by this association under the unincorporated name does not violate Section 1 of the act of February 4, 1870.

From an examination of the form of policy submitted, both on the face and the endorsement thereof, it purports to be issued by the Philadelphia Underwriters, and the endorsement on the policy shows that the Philadelphia Underwriters is composed of the Insurance Company of North America and the Fire Association of Philadelphia. The Insurance Company of North America was incorporated by an act of the Legislature on April 14, 1794, while the Fire Association was originally incorporated by the act of March 27, 1820, and subsequently, by act of May 5, 1871, its name was changed to the Fire Association of Philadelphia.

Section 6 of the act last named designates the various species of property which the said Fire Association of Philadelphia, under its charter, might insure, and the section further provides that "every such contract, bargain, agreement and policy to be made * * * shall be in writing or in print, and shall be under the seal of the said corporation, signed by the president and attested by the secretary or other officer who may be appointed for that purpose." The policy issued by the Philadelphia Underwriters does not bear the corporate seal of either company, nor is it intended that such policy shall bear such corporate seal, as it expressly provides that it shall not be valid until countersigned by the duly authorized agent of those companies.

An examination of the original acts of Assembly relating to these two insurance companies and the various supplements thereto fails to disclose any authority or warrant for either of them entering into a joint contract such as they propose to issue, and, as I am informed, have been issuing for sometime past; and there is on record in your Department nothing whatever to indicate that either of these companies has such authority. Unquestionably these two corpora-

tions have formed what in law amounts to a partnership, and this relation between them cannot be changed by the association designating its contracts as "joint" fire insurance policies.

The companies have appointed a manager, and doubtless, after paying the expenses of the manager as well as other expenses incident to keeping up the office and transacting business, they divide the profits in some proportion between them. This relation of partners cannot be altered or changed by the last clause in the contract, which reads as follows:

"This being a joint policy, the companies respectively agree that, in case the insured shall resort to judicial proceedings for the purpose of enforcing his claims under this policy, it shall not be necessary for him to proceed against each of them, but that he may bring his action against either of them, and that the other shall be bound and concluded by the result of such action in the same manner and to the same effect as if it had been prosecuted against each of them separately with the like result."

The policy provides that notice of loss shall be given to "these companies;" that the insured shall exhibit to the person designated by "these companies" all that remains of any property insured, and in the event of disagreement, the loss shall be ascertained by arbitrators, one of whom shall be selected by the insured and another by "these companies." The policy on its face seems to demand of the insured dealings with both companies in all the preliminaries after he has once sustained a loss.

There being nothing in the policy to show a contrary intent on the part of the companies, we need not hesitate a moment in declaring this arrangement in law a partnership. If so, the entire transaction is illegal and void for various reasons.

First. Because these companies have no power or authority to enter into such a joint or partnership contract of insurance unless such authority is expressly given or necessarily implied. It has been laid down by text writers that corporations cannot form a co-partnership unless expressly authorized; that corporations are not impliedly authorized to enter into partnerships with other companies or with individuals; and that agreements between companies which create a partnership between the parties thereto are void.

Second. Because policies of insurance issued by such an association are in contravention of Section 1 of the act of Assembly approved February 4, 1870 (P. L. 14), which section is as follows:

"That it shall be unlawful for any person, partnership or association to issue, sign, seal or in any manner execute any policy of insurance, contract or guaranty against loss by fire or lightning without authority expressly conferred by a charter of incorporation, given according to law; and every such policy, contract or guaranty hereafter made or issued shall be void."

The second section of said act provides a penalty for any person offending against the provisions of the first section. This act has been held to be a valid exercise of the police power of the State and was enforced in *Commonwealth vs. Vrooman*, 164 P. S., page 306.

For the reasons above given, and for the further reason that the State has no jurisdiction and can exercise no control over the association or partnership known as the Philadelphia Underwriters, you are advised that the business, as now conducted by the said Philadelphia Underwriters, is clearly illegal and in violation of the express provisions of the act of February 4, 1870.

Very respectfully,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

STATUTES—CONSTRUCTION OF—Act of June 23, 1897, P. L. 202.

A literal construction of a law will not be enforced when shown to demand an impossibility.

DEPARTMENT OF AGRICULTURE—RULES AS TO BRANDING CHEESES.

Cheese manufactured in Pennsylvania must be branded "Full Cream," "Three-fourths Cream," &c., as the case may be, and with the name and address of the manufacturer thereof.

In the cases of small cheeses, the words "Full Cream" and "Three-fourth Cream" must be printed in large letters, but the address may be in smaller, if clear and plain, not less than one-half inch in height in any instance.

Where cheese is manufactured out of the State, it is sufficient compliance with the act if the dealer shall brand it in the manner indicated with his name as dealer thereon, and with his address or place of business also thereon.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *October 27, 1897.*

THOMAS J. EDGE, *Secretary of Agriculture:*

Sir: The answer to your request for an interpretation of the act of June 23, 1897, has been very much simplified by the presence of gentlemen representing the trade. From them it was learned that at least three-fourths of the cheese consumed in Pennsylvania is manufactured out of the State, and in many instances it is impossible to ascertain the name and address of the manufacturer thereof. A jobber in New York city, for instance, may buy cheese from any other State, or even from foreign lands, and it will be impossible for him, in all cases, to know where and by whom the product was manufactured, and it would be out of the question, in such case, for the wholesale or retail dealer in Pennsylvania to obtain that information.

It is contended, however, that the act of June 23, 1897 (P. L. 202), requires the dealer to brand the cheese with the words "Full Cream,"

"Three-fourths Cream" &c., according to the class to which it belongs, and also with the name and address of the manufacturer. This last requirement, as we have seen, is, in many instances, impossible of performance. The law does not require the performance of an impossibility. The whole purport of the act above named is doubtless to prevent the sale of any cheese not the legitimate product of pure unadulterated milk or cream, and at the same time provide the means of identifying the person who may be responsible for a violation of the act. Suppose it were possible to label every cheese manufactured out of the State with the name and address of the manufacturer, how could that aid in protecting the consumer? The manufacturer is beyond the jurisdiction of the authorities of this State, and no punishment can be inflicted on him in case of the violation of the provisions of the act of Assembly. It would seem to be more consonant with the purpose of the act to allow the dealer in such case to mark with his name and address as dealer all such cheese, as thereby he would himself indicate his personal responsibility in case of a violation of the law.

The act also provides that the brands on the cheese shall be in "bold-faced capital letters not less than one inch in height." The gentlemen who appeared before us showed very clearly that in some cases it would simply be impossible to comply with this provision of the law, inasmuch as many cheeses are too small to allow the amount of printing in the type as required by the act. In such case the obvious thing to do would be to come as near as possible to the requirements of the law.

With these observations I therefore advise you as follows:

1. That, in case of cheese manufactured in Pennsylvania, you should require the same to be branded "Full Cream," "Three-fourths Cream," &c., as the case may be, and with the name and address of the manufacturer thereof.

2. That, in case of small cheeses, you should require the words "Full Cream," "Three-fourths Cream," &c., to be printed in large letters and allow the name and address in smaller type, which, however, should be clear and plain, and which ought not to be less than one-half inch in height in any instance.

3. In the case of cheese manufactured out of the State, it would be a sufficient compliance with the act of Assembly above named, if the dealer would brand the same in the manner indicated, with his name as dealer thereon, and with his address or place of business also thereon. I am fully convinced that in this way complete effect would be given to the act and the interests of the consumers as well as the Commonwealth would be best protected.

Very respectfully,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

LICENSE FEES—PAYMENT OF BY PROPRIETORS OF AN OPERA HOUSE.

The proprietors of an opera house on payment of the license fee prescribed by the act of June 24, 1895, are not required to pay the fees of the county treasurer and mercantile appraiser in addition thereto.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *November 4, 1897.*

AMOS H. MYLIN, *Auditor General:*

Sir: I have before me your communication of October 28th, 1897, accompanied by a letter from E. V. Philips, treasurer of Chester county. From this letter it appears that the license for an opera house was not paid and the collection thereof was placed in the hands of a justice of the peace by yourself. The license amounted to thirty dollars, which the owner of the house paid, but declined to pay a fee of three dollars for the treasurer and a fee of seventy-five cents for the appraiser. The question submitted is whether the proprietor of the opera house is required to pay the fees of the county treasurer and the mercantile appraiser.

An examination of the act of June 24, 1895, fails to disclose any authority for the county treasurer to collect anything more than the amount of license prescribed in each particular case. In the case under consideration said act of Assembly fixes the amount at thirty dollars. There is no provision for the mercantile appraiser to include such license in his list as published. The act of June 24, 1895, is a complete system within itself for the licensing of places of amusement, theatres, circuses, &c., and when its provisions are complied with by the proprietors of such places of amusement, no further claim or demand can be made upon them.

You are advised, therefore, that when the proprietor shall have paid the amount of license, as fixed by said act of Assembly, he is not legally bound to pay anything further in the way of treasurer's fees or fees to the mercantile appraiser.

Very respectfully,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

DIRECT INHERITANCE TAX—LIABILITY TO—Act of May 12, 1897 (P. L. 56).

A fund of less than \$5,000, distributed and out of the hands of the legal representatives of an estate before the act of May 12, 1897, became a law, is not liable to the "Direct Inheritance Tax."

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *November 4, 1897.*

AMOS H. MYLIN, *Auditor General:*

Sir: I have before me your communication of October 28th, enclosing therewith a letter from Lewis M. Childs, attorney to Edward Elsenhans, register of wills for Montgomery county, by whom the same is referred to you for advice.

From the letter thus submitted it seems that Andrew V. Buskirk died some time about 1879, leaving an estate of nine thousand dollars in personalty. By the terms of his will a legacy of four thousand dollars was left to one of his executors in trust to pay the income thereon for life to a daughter of the decedent, and after her death to sons of the decedent if living, otherwise to the grandchildren of such decedent. In 1879 a final account was filed in said estate, which was duly confirmed, and shortly thereafter, upon distribution by an auditor, \$3,700 was awarded to the executor in trust, as above stated. The said fund was so held by said trustee and the income arising therefrom was not paid to the daughter until about one year since. The trustee has now filed his account and is ready to pay over the *corpus* of said trust fund to the parties legally entitled thereto. The question is whether, under the act of May 12, 1897, the said \$3,700, or thereabouts, in the hands of said trustee, is subject to the direct inheritance tax.

The first section of the act of May 12, 1897, contains these provisos:

"Provided, That personal property to the amount of five thousand dollars shall be exempt from the payment of this tax in all estates: And provided further, That so much of the estates of persons heretofore deceased as has not been actually distributed and paid to persons entitled thereto prior to the passage of this act, shall be liable to the tax imposed by this law, as well as the estates of persons who die hereafter."

It seems to me that a proper construction of the aforesaid act of Assembly would exclude the funds mentioned in this case from liability for any direct inheritance tax whatever on two grounds:

1. Because the amount thereof is less than five thousand dollars, and
2. Because the facts show that the fund was distributed and out of the hands of the executors or representatives of the estate as early as 1879, long before the act imposing a direct inheritance tax was passed.

Either of these reasons would be a sufficient one to prevent the imposition of the tax of two per cent. You are advised, therefore, that,

under the facts as submitted in this case, the funds in the hands of the trustee are not liable to the two per cent. under the act of May 12, 1897.

Very respectfully,
(Signed) WILBUR F. REEDER,
Deputy Attorney General.

TAXATION—CORPORATIONS—DUTY OF TREASURER—ACT OF JULY 15, 1897—BANKS.

It is the duty of treasurers of domestic corporations to deduct the State tax of four mills on the dollar of the value of their obligations held by banks and saving institutions, having capital stock made taxable by the act of July 15, 1897, P. L. 292.

In the event of any such bank, &c., electing to make payment on or before March 1 in any year, such bank is required to file with the Auditor General a return under oath, showing the number of shares and the actual value of the capital stock subscribed for or issued, in which the actual value shall be ascertained in the method pointed out by said act. Should the bank elect to pay at the rate of ten mills, it must in that event make a return under oath, showing the number and par value of all shares that have been subscribed for or issued. In either case, the return and election must be made before March 1.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *December 21, 1897.*

AMOS H. MYLIN, *Auditor General:*

Sir: I have before me yours of December 6th, asking to be advised as follows:

1. Whether the treasurer of a domestic corporation shall deduct the State tax of four mills on the dollar of the nominal value of its obligations held by banks or savings institutions having capital stock, and made taxable under the act of July 15, 1897 (P. L. 292).

2. What reports are to be made to your Department under Section 1 of said act of July 15, 1897, when any such bank or savings institution elects to pay, before March 1st in any year, a tax of four mills on the actual value of its capital stock, subscribed for or issued; as well as when it elects to pay a tax of ten mills before March 1st in any one year on the par value of all shares that have been subscribed for or issued?

The act of Assembly above named is entitled "An act to provide revenue by taxation." It provides that "every bank or savings institution having capital stock, incorporated by or under any law of this Commonwealth or any law of the United States, and located within this Commonwealth," shall, on or before June 20th in each year, make a report to the Auditor General, which report shall set

forth the full number of shares of the capital stock subscribed for or issued by such bank and the actual value thereof. The act provides that this actual value shall be ascertained by adding together the amount of capital stock paid in, the surplus and undivided profits and dividing this by the number of shares. Upon such return it is made the duty of the Auditor General to assess such shares for taxation at the rate of four mills. The act further provides remedies and penalties for failure to make a return or when a improper return is made, as well as for failure on the part of bank officials to perform certain duties prescribed by the act. After the settlement of the tax as aforesaid any such bank or savings institution shall, within forty days, pay to the State Treasurer the amount of such tax from the general funds of the bank or savings institution, or collect it from shareholders and pay it over. A tax collected in this manner under the provisions of said act of Assembly is intended to fall due and be paid on or about the first day of August in any one year. The act provides, however, that any bank or savings institution may pay taxes on or before the first day of March in each year at the rate of four mills on the actual valuation, or such bank or savings institution may pay at the rate of ten mills on the par value of such stock, provided such payment be made on or before the first day of March.

The payment of a tax on or about the first day of August, under the provisions of the first section of said act of Assembly, gives no immunity to the bank whatever, while a payment by the second method exempts such bank or savings institution so far that "the shares and so much of the capital and profits of such bank as shall not be invested in real estate, shall be exempt from local taxation; and such bank or savings institution shall not be required to make any report to the local assessor or county commissioners of its personal property owned by it in its own right for purposes of taxation, and shall not be required to pay any tax thereon." The payment in the manner last provided for by said act of Assembly exempts such bank to the extent that "the shares of such bank or savings institution, and so much of the capital and profits of such bank or savings institution as shall not be invested in real estate, shall be exempted from local taxation under the laws of this Commonwealth."

These words of exemption last quoted are in the exact language of a similar provision in the 25th section of the act of June 1, 1889 (P. L. 239), which was passed upon by the court in the case of Wilkes-Barre, &c., Bank vs. City of Wilkes-Barre, reported in 148 P. S. 601, where it was held that, notwithstanding the payment by a savings bank of the tax of six mills on the dollar upon the par value of all the shares of its stock, under Section 25 of the act of June 1, 1889, the city bonds held by it, and constituting part of its capital and profits, are taxable under Section 1 of said act.

There appears to be nothing in the language of Section 1 of the act

of July 15, 1897, providing for the second method of payment, that would excuse the treasurer of a corporation from deducting the State tax of four mills when paying to any bank or savings institution the interest on the obligations of such corporation.

The words "and such bank or savings institution shall not be required to make any report to the local assessor or county commissioners of its personal property owned by it in its own right for purposes of taxation, and shall not be required to pay any tax thereon," do not in any way repeal, nor are they in conflict with, the provisions of former acts of Assembly providing that the taxable, in making a return for State purposes, shall not include the obligations of public or private corporations, the tax upon which shall be paid by the corporation itself. This provision in the act of 1897 undoubtedly relates to local taxes and not to State taxes.

You are therefore advised:

1. That it shall be the duty of treasurers of domestic corporations to deduct the State tax of four mills on the dollar of the value of their obligations held by banks or savings institutions having capital stock, made taxable by the act of July 15, 1897.

2. That in the event of any such bank or savings institution electing to make payment on or before March 1st in any year, such bank or savings institution shall be required to file in your Department a return under oath, showing the number of shares and the actual value of its capital stock, subscribed for or issued; in which the actual value shall be ascertained in the method pointed out by said act. Should the bank or savings institution elect to pay at the rate of ten mills on the par value of such capital stock, it must, in that event, make a return under oath, showing the number and par value of all shares that have been subscribed for or issued. In either case a return must be filed and such return must also be accompanied by an election on the part of the bank or the savings institution to avail itself of either of the privileges named in the act for paying the taxes on or before the first day of March.

Very respectfully,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

CORPORATIONS—PARTNERSHIP AGREEMENTS—ULTRA VIRES—INSURANCE.

Corporations generally have no authority to enter into partnership with individuals or other corporations, and cannot enter into agreements which may create partnerships; and there being no authority given to insurance companies to combine in issuing joint policies in Pennsylvania, such proceeding is inhibited.

CORPORATIONS — INSURANCE — JOINT POLICY — UNDERWRITERS' POLICY.

Corporations may, however, issue a joint policy of insurance, provided it distinctly appears: 1. That each company receives a certain and definite proportion of the premium. 2. That each assumes only a certain and definite proportion of the liability. 3. That neither company attempts to become liable for engagements or defaults of the other. These conditions being observed, there is no reason why the companies may not adopt a name to designate the kind of policy.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *December 23, 1897.*

JAMES H. LAMBERT, *Insurance Commissioner.*

Sir: Your several requests, relative to policies of insurance proposed to be issued by various combinations and associations of insurance companies, both foreign and domestic, are before me. You request to be advised fully on this subject so as to avoid any further inquiry.

Since receiving your request several forms of joint policies have been submitted to this Department by gentlemen representing the companies which are parties to the policies proposed to be issued. A careful examination of all the forms submitted discloses that some of them bear, both in the endorsement and at the head of the policy, the words "Underwriters' Policy," &c., and that the policies are the act of the individual companies, in which each professes to receive a portion of the premium and to be responsible for a corresponding portion of the indemnity. In one instance a policy is endorsed in prominent type "Underwriters' Policy," followed in small type by the words "issued through the Underwriters' Agency." There is nothing in the endorsement to show by what company or companies it is issued, but when we examine the body of the policy it is found to be issued by a single company. Other forms submitted show that the policy in each case is a joint fire insurance policy, in which each company designates its share of the premium and also its proportion of the risk. The policy itself purports to be that of the companies themselves. As a general proposition we may say that all forms of policies submitted indicate that each company intends to assume a distinct and limited liability, and in no wise assumes to act for the other or assume any liability of the other, except one which is a joint policy and which is unlimited as to liability as between the companies.

The question of the legality of issuing policies by two or more companies, in which the share of the premium received by each is provided and specified, and in which also the liability of each is limited, so that neither becomes liable for the other's default, is not free from difficulty. In some states statutory provision is made for issuing such policies, and even for policies in which there is no limitation of liability of the companies respectively; but in Pennsylvania there is no such provision, neither is there any authority found to be declared by our court of last resort on the subject. As a general proposition we may say that, because there is no authority given to insurance companies to combine in issuing joint policies in Pennsylvania, such proceeding is prohibited. Corporations generally have no authority to enter into partnership with individuals or other corporations and cannot enter into agreements which may create partnerships. Where, however, two or more companies unite in a policy of insurance which particularly specifies the amount or proportion of premium received by each, and also ascertains and definitely fixes the amount of liability assumed by each, and further provides that each acts for itself and not for the other, it amounts practically to a single policy by each company and is not open to any legal objection. It would not be possible for such contract to be construed into a partnership arrangement or undertaking. The effect is exactly the same as though each company had issued its separate policy and several papers instead of one had been delivered to the insured. Such a proceeding in no way transcends the authority of either corporation.

In view of these observations I beg to advise you as follows:

1. Where two or more companies unite in a policy of insurance which is otherwise unobjectionable, there is no reason why they may not adopt a name to designate the kind of policy issued. Such a name must, however, not be intended to mislead or deceive, and must not give the impression that the policy is anything other than the obligations of the companies issuing it. The policy may be endorsed with such name, but the endorsement must also show by what companies it is actually issued. There is no law to prevent the adoption and use of such a name of designation, provided it do not deceive and mislead policy holders, and provided the names of the underwriters clearly appear on the face and the endorsement of the policy. The policy, however, must not purport to be the contract of any so-called association; it must be the explicit contract of the companies themselves.

2. That it is permissible for two or more companies to unite in a policy of insurance in which it is definitely stated what proportion of the premium is received by each company, and in which it also definitely appears that each company insures only a corresponding proportion of the amount of the policy. Such a policy should show

on its face that, of the companies uniting therein, each company contracts for itself and not jointly or one for the other. A policy so definitely limited and guarded could not be construed to be a partnership agreement or undertaking, and, if executed by the companies in their corporate names only, would be a valid exercise of their corporate rights. In such a policy, however, a provision in the form and import following should distinctly appear for the protection of the insured, to-wit:

“Provided, That the insured shall have the right, in case he so elects, to so proceed by suits upon this policy against each company separately: And provided further, That in the event of the institution of two suits hereon, the above provision in regard to limitation of time shall be deemed to have been satisfied by the institution of the first suits in accordance with the terms of said provision: And provided further, That said limitation of time shall have no application to a suit or suits instituted for breach of the agreement of each company to be bound and concluded by the result of the litigation against the other.”

3. No two or more companies can lawfully unite in issuing a joint policy of insurance in which it does not distinctly appear that each receives a certain and definite proportion of the premium, and assumes only a certain and definite proportion of the liability, and in which it does not also distinctly appear that each company acts for itself and not for the other. No two corporations have a right to engage in a joint business where either may become liable for the engagements or defaults of the other, or where, by any possibility, there may be such a community of interests as might be construed into a partnership.

I return herewith forms and papers submitted by your Department.

Very respectfully,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

STATUTES—ACT OF JUNE 18, 1897—P. L. 170—CONVICT LABOR.

The act of June 18, 1897, entitled “An act limiting the number of inmates in State prisons, penitentiaries, State reformatories and other penal institutions within the State of Pennsylvania, and prohibiting the use of machinery in manufacturing said goods,” applies to and controls the Pennsylvania Industrial Reformatory. The Reformatory, however, may employ machinery operated by steam or electricity in the manufacture of goods or supplies to be used exclusively within the institution.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *December 30, 1897.*

T. B. PATTON, *General Superintendent Pennsylvania Industrial Reformatory, Huntingdon, Pa.:*

Sir: I am in receipt of a letter from the Secretary of your Board of Managers, requesting answers to the following questions:

1. Does the act of Assembly, approved 18th June, 1897, entitled "An act limiting the number of inmates in State prisons, penitentiaries, State reformatories and other penal institutions within the State of Pennsylvania, and prohibiting the use of machinery in manufacturing said goods" apply to and control the Pennsylvania Industrial Reformatory?

2. If it does apply to the Reformatory, what percentage of the inmates may be employed in the manufacture of the various goods specified in said act, and if the employment of the percentage in any designated class precludes employment in the other classes.

3. Whether, under the act of 1897, the Reformatory can employ machinery operated by steam, electricity, &c., in the manufacture of goods or supplies to be used exclusively within the institution?

By the first and second sections of the act of 1897 "The officers of the various county prisons, workhouses and reformatory institutions within the Commonwealth of Pennsylvania shall not employ more than five per centum of the whole number of inmates in said institutions in the manufacture of brooms and brushes and hollow ware, or ten per centum in the manufacture of any other kind of goods, wares, articles or other things that are manufactured elsewhere in the State, except mats and matting, in the manufacture of which twenty per centum of the whole number of inmates may be employed." The Industrial Reformatory at Huntingdon has heretofore been governed by an act of Assembly approved 28th April, 1887, and is entitled "An act in relation to the imprisonment, government and release of convicts in the Pennsylvania Industrial Reformatory at Huntingdon." By the 11th section of that act the Board of Managers is authorized, amongst other things, "to establish, by rules and regulations governing the superintendent and other officers, such a system of discipline for the inmates as will secure to each instruction in the rudiments of an English education and in such manual handicraft and skilled vocations as may be useful to each of the inmates after his discharge from the Reformatory, whereby said person will be able to obtain self-supporting employment." The Board of Managers is further authorized by the same section, without any limitation upon its powers, to subject the inmates to such remedial, preventive treatment, training and instruction as will tend to make them honest, reputable citizens. There is no repealing clause in the act of 1897, and all the pro-

visions of the previous act for the government of the Reformatory remain in full force, except in so far as the former act is in conflict with the latter. Where such a conflict occurs the later act must prevail and must be construed to operate either as an implied repeal of the earlier act or as a modification of the powers granted to the Managers of the Reformatory by the previous legislation.

After a careful consideration of the matter I feel obliged to reach the conclusion that the Pennsylvania Industrial Reformatory falls within the provisions of the act of 18th June, 1897, and that act must control the Board of Managers in the employment of the inmates of that institution. To exclude the Reformatory by construction from the provisions of the act, it would be necessary to eliminate the express enactment that it shall apply as well to reformatory institutions as to county, State prisons and workhouses. It is scarcely necessary to add that the only effect of the act of 1897, so far as concerns the Industrial Reformatory at Huntingdon, is the limitation upon the percentage of inmates to be employed in the manufacture of the kind of goods specified in the act. It leaves the act of 1887 with the ample powers given to the Board of Managers untouched, except in this regard, and they are at full liberty, and are clothed with sufficient power, to adopt such methods for the management, training and instruction of the inmates as will, in the judgment of the Board, tend to make them honest, reputable citizens, saving only the limitation put upon the employment of such inmates by the act of 1897.

In reply to the second interrogatory, I respectfully submit that the only interpretation the language of the act will permit seems to me to be that, if five per centum of the whole number of inmates is employed in the manufacture of brooms, brushes and hollow ware, it would seem to be impossible to employ any others in the manufacture of other kinds of goods, wares, &c. If, on the other hand, the Board should decide not to employ the five per centum of the inmates in the manufacture of brooms, brushes and hollow ware, they have the option of employing not more than ten per centum in the manufacture of any other kind of goods, wares, articles or things that are manufactured elsewhere in the State, except that, in case the manufacture of mats and matting is decided upon, then twenty per centum of the whole number of inmates may be employed in such manufacture. The language of the section is in the disjunctive. Not more than five per centum may be employed "in the manufacture of brooms, brushes and hollow ware, or ten per centum in the manufacture of any other kind of goods, wares, articles or things that are manufactured elsewhere in the State, except mats and matting, in the manufacture of which twenty per centum of the whole number of inmates may be employed." The conclusion, therefore, seems irresistible, difficult as it may be to understand the reason for the

legislative enactment, that if the institution employs five per centum of the first class, or ten per centum of the second class, or twenty per centum in the manufacture of mats and matting, the limitation is reached. The employment of the inmates would therefore be five, ten or twenty per centum of the whole number as the case might be.

As to the third inquiry, whether or not the Reformatory can employ machinery operated by steam, electricity, &c., in the manufacture of goods or supplies to be used exclusively within the institution, I think it is free from difficulty. The act of 1897, it is true, by its third section, provides that "no machinery operated by steam, electricity, hydraulic force, compressed air or other power, except machines operated by hand or foot power, shall be used in any of the said institutions in the manufacture of any goods, wares, articles or things that are manufactured elsewhere in the State." The plain purpose of this provision of the act is to prevent convict-made goods from coming into competition with the honest labor of the citizens of the State—a purpose which has not only legislative approval, but is in perfect accord with public sentiment upon that question. But as to such goods or supplies as are to be used exclusively within the Reformatory, I am clearly of the opinion that the act of 1897 has no application. Such would be my construction of the act because of its general intendment and object, independently of any provision contained in the act itself; but by a proviso to Section 2 it is expressly enacted "that this act shall not apply to goods manufactured for use of the inmates of such institutions." By this provision it is made clear that the act of 1897, or any part of it, has no application whatever to the manufacture of goods to be used exclusively within the Reformatory or for the maintenance of its inmates.

Respectfully,

(Signed)

HENRY C. McCORMICK,
Attorney General.

THE LEGISLATIVE RECORD—BINDING OF.

The contract for publishing "The Legislative Record" does not include the contract for binding the same. The binding not having been done prior to the expiration of the contract awarded to Clarence M. Busch, must be performed by his successor.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *January 5, 1898.*

THOMAS ROBINSON, *Superintendent of Public Printing:*

Dear Sir: In reply to yours received at this office 28th ult., I respectfully submit the following:

Your inquiry is as to whether the duty of binding The Legislative

Record for the session of 1897 devolves upon Mr. Busch, whose term as Public Printer expired June 30th, 1897, or upon Mr. Ray, the present incumbent of that office.

It is conceded that Mr. Busch was duly awarded the contract for publishing The Legislative Record for the term of four years, which will expire on the first Monday in June, 1898. It is also conceded that the contract for publishing the record does not include the contract for binding the same. I am advised by Mr. Ray that Mr. Busch did not finish the work of printing The Legislative Record until after July 15th, 1897, and the index thereof not until October following, Mr. Ray having become the Public Printer on the 1st of July, 1897.

It is clear that no duty devolved upon Mr. Ray to finish the publication of The Legislative Record, but the contract for binding all public documents, including The Legislative Record, was awarded to him on the 1st of July, 1897. It cannot be regarded as a case of uncompleted work which Mr. Busch had contracted to perform. The binding of The Legislative Record cannot be regarded as a part of Mr. Busch's contract unless it became his duty to bind it before the expiration of his term. It being conceded, as already stated, that such is not the case, I am of the opinion that it is the duty of Mr. Ray, the present Public Printer, to bind the Legislative Record according to the schedule of prices for such work as awarded to him on the 1st of July last.

Very truly yours,

(Signed)

HENRY C. McCORMICK,
Attorney General.

LIQUOR LAW—LICENSE FEES—BOTTLERS AND STOREKEEPERS
CONTRADISTINGUISHED FROM RETAILERS.

The license fees provided for in the first section of the act of July 30, 1897, P. L. 464, are entirely distinct and independent of the license fees provided in the second section of the act. Under the second section, the additional license fee applies only to such persons as sell by retail. It should be added to the license fee provided by pre-existing laws for retailers, and the section has no other purpose. If, therefore, a bottler or storekeeper pays the license fee provided in the first section of the act, he pays all that the law requires him to pay.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *January 25, 1898.*

AMOS H. MYLIN, *Auditor General:*

Sir: I am in receipt of yours of 17th inst., inquiring as to the proper interpretation of the act of Assembly approved 30th July, 1897 (P. L. 464), entitled "An act to provide revenue and regulate the sale of malt, brewed, vinous and spirituous liquors, or any admixture

thereof, by requiring and authorizing licenses to be taken out by brewers, distillers, wholesalers, bottlers, rectifiers, compounders, storekeepers and agents, having a store, office or place of business within this Commonwealth, prescribing the amount of license fees to be paid in such cases, and by imposing an additional license fee on retail dealers in intoxicating liquors."

By the first section of the act it is provided, amongst other things, that "each bottler or bottling establishment shall pay, for the use of the Commonwealth, an annual license fee as follows: In cities of the first and second classes the sum of five hundred dollars; in cities of the third class and all other cities, the sum of three hundred and fifty dollars; in boroughs, the sum of two hundred and fifty dollars; and in townships the sum of one hundred and twenty-five dollars;" and further, that "each rectifier, compounder, storekeeper or agent, not included in the classification for license purposes hereinbefore set out, and who has a store, office or place of business in this Commonwealth, shall pay for the use of the Commonwealth, an annual license fee as follows: "In cities of the first and second classes the sum of one thousand dollars, and in cities of the third class, and all other cities, the sum of five hundred dollars; in boroughs, the sum of two hundred dollars; and in townships the sum of one hundred dollars."

Section two of said act provides that "on and after the passage of this act each person or persons licensed by the proper court to sell vinous, spirituous, malt and brewed liquors or any admixture thereof by retail, shall, in townships, boroughs and all cities, in addition to the license fee now fixed by law, pay to the treasurers of the respective counties, for the use of the Commonwealth, an annual license tax in the following amounts: Those resident in townships shall pay annually an additional license tax of twenty-five dollars; those resident in boroughs shall pay annually an additional license tax of fifty dollars; those resident in cities of the first and second class shall pay annually an additional license tax of one hundred dollars; those resident in all other cities shall pay annually an additional license tax of fifty dollars."

The exact question raised by your inquiry is whether the several county treasurers of the Commonwealth can demand of bottlers and storekeepers the additional license fee provided in Section 2 of said act and require also such bottlers and storekeepers to pay the license fee provided in the first section of the act.

The license fees provided in the first section are entirely distinct and independent of the license fees provided in the second section of the act. Under the second section the additional license fee applies only to such persons as sell by retail. It should be added to the license fee provided by pre-existing laws for retailers, and the section has no other purpose. If, therefore, a bottler or storekeeper pays the license fee provided in the first section of the act, he pays all that

the law requires him to pay, and it would be clearly wrong to impose upon such persons the additional license fees mentioned in the second section of the act, which are applicable solely to those in the retail business. Bottlers and storekeepers are contradistinguished from retailers by the act under consideration.

Very respectfully yours,

(Signed)

HENRY C. McCORMICK,
Attorney General.

TAXATION—BUILDING ASSOCIATIONS—REPORTS—PRACTICE, AUDITOR GENERAL'S DEPARTMENT—STATUTES—Act of 1897.

Whenever a tax is settled or assessed under the act of June 22, 1897, P. L. 178, against a building association, either domestic or foreign, it shall be four mills upon the return as made or certified to the Auditor General. The question whether the act is retroactive does not arise. Such tax can be assessed only on the stock outstanding at the time of the report. In the report to be filed by foreign associations in January, 1899, such associations may include such data as the Banking Department may require, but their reports must include the amount of stock held by residents of this State entitled to receive cash dividends or interest.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *January 28, 1898.*

AMOS H. MYLIN, *Auditor General:*

Sir: I have before me your letter of January 20, 1898, enclosing two communications from the Secretary of the International Building and Loan Association, of Washington, D. C. These communications raise questions relative to the act of June 22, 1897, as follows, to-wit:

"1. Whether the act is retroactive, and a year's tax is payable at this time, or whether a tax upon this stock is due only from June 22, the date of the act, to January 1st?"

"2. Whether the tax is due for a year, or for the above-mentioned portion of a year, upon all of such stock in force January 1st, the date of our report, or whether this stock is taxed only for that portion of the year between its date of issue and the 1st of January?"

"3. Whether, in our report due in January, 1899, we are expected to furnish you with a record only of the stock in force January 1, 1899, or whether we will be expected to report for taxation stock which has been withdrawn since the date of the report January 1, 1898?"

The act, as its title indicates, taxes certain stocks of building and loan associations for State purposes, and makes such stocks liable to the same rate as is paid upon money at interest under the general tax laws of this State. The act furthermore makes a distinction between domestic and foreign associations, only so far as reports are concerned. It directs that domestic associations shall make return to

the Auditor General only at the time other returns for taxation are required to be made; while foreign associations are required to make report to the Banking Department of the amount of stock held by residents of this State entitled to receive cash dividends or interest.

Each domestic association is required to report to the Auditor General "the amount of its stock outstanding entitled to receive dividends or interest." The Banking Department is required to certify to the Auditor General "the amount of such stock each of said foreign corporations had outstanding at the time of its last report to the Banking Department."

The act of Assembly contemplates that each class of associations shall pay tax on the amount of stock outstanding at the time of the report; but, in the case of a foreign association, it expressly provides that upon the amount of stock certified by the Banking Commissioner to the Auditor General it shall pay the tax. This amount, as we have seen, is the amount outstanding at the time of its last report. The act does not provide any tests as to the length of time such stock shall have been outstanding, nor does it provide that the tax shall be apportioned in any manner whatever. The intention of the act is to treat this stock as liable to taxation in the same manner that moneyed capital in the hands of an individual is liable.

You are therefore advised:

1. That the question as to whether the act of June 22, 1897, is retroactive cannot arise; and that, whenever a tax is settled or assessed against an association, either domestic or foreign, it shall be for four mills upon the return, as made or certified to the Auditor General.

2. That such tax can be assessed only on the stock outstanding at the time of the report.

3. That in the report to be filed by foreign associations in January, 1899, such associations may include such data as the Banking Department may require, but their reports must include the amount of stock held by residents of this State entitled to receive cash dividends or interest.

Very respectfully,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

APPROPRIATIONS—SUBSTITUTION OF BUILDING SITES.

An appropriation by the State Legislature for hospital purposes is not invalidated if the trustees substitute one building site for another deemed to be more advantageous.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *February 2, 1898.*

AMOS H. MYLIN, *Auditor General:*

Sir: I am in receipt of yours of 29th ult., enclosing letter from William Potter, President of the Trustees of Jefferson Medical College and Hospital, setting forth, amongst other things, that the property at the northwest corner of Tenth and Walnut streets, in the city of Philadelphia, having a frontage of 118 feet 6 inches on Walnut street and 104 feet 6 inches on Tenth street, was purchased for hospital purposes and \$100,000 from the State appropriation of 1895 paid thereon; that in the judgment of the trustees the said lot is insufficient in size for a suitable hospital building; and that they have unanimously decided, if agreeable to the State authorities, to use that site for the new college and substitute therefor the site of the present college building, together with certain intervening properties marked on plan submitted. He further states that the latter properties, which it is proposed to substitute for the property at Tenth and Walnut streets, and to be used for hospital purposes, are assessed at over \$300,000, much more than covering the expenditure of the State appropriation of \$100,000.

The inquiry is whether the State authorities object to the substitution proposed to be made.

In reply thereto I respectfully submit that I can see no reason, legal or otherwise, why such substitution should not be made.

I return herewith the letter of Mr. Potter, together with the plan which he enclosed to you.

Very truly yours,
(Signed) HENRY C. McCORMICK,
Deputy Attorney General.

LIQUOR LAW—BREWERS' AND DISTILLERS' LICENSE—ACT OF 1897
INTERPRETED.

The duty imposed by the act of July 30, 1897, P. L. 464, upon every brewer or distiller to file with his application an affidavit, setting forth the number of barrels of vinous, spirituous, malt or brewed liquors distilled or brewed by him during the year preceding that for which a license is desired, must be construed to mean the year preceding the date of the application.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *February 10, 1898.*

B. J. HAYWOOD, *State Treasurer:*

Sir: Replying to your request to be advised as to the proper construction of the act of July 30, 1897 (P. L. 464), entitled "An act to provide revenue and regulate the sale of malt, brewed, vinous and spirituous liquors," &c., I beg leave to submit the following:

The act, in its first section, contains the following provision:

"It shall be the duty of every brewer or distiller to file with his application an affidavit setting forth the number of barrels of vinous, spirituous, malt or brewed liquors, distilled or brewed by him during the year preceding that for which a license is desired."

It seems that it is an impossibility to comply literally with this provision of the law, for the reason that a person cannot make an affidavit covering his output or product up to a given date in the future. This Department has already held, and you are now advised, that "the year preceding" should be construed to mean the year preceding the date of the application. This will be a sufficient compliance with the requirements of the act, especially so since the act itself provides that an applicant shall file the affidavit above mentioned, "or produce such other evidence as the court or State Treasurer may require, as to the quantity of vinous, spirituous, malt or brewed liquors manufactured during the preceding year, in order that the court or State Treasurer may fix the amount of license, as provided in this act."

Yours very respectfully,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

FOREIGN AND DOMESTIC INSURANCE COMPANIES—AGENTS' LICENSES—STATUTES.

Under the act of April 4, 1873, Section 11, P. L. 26, soliciting agents of foreign insurance companies on the assessment plan must annually procure licenses from the insurance department and pay the fees therefor annually; and by the thirty-eighth section of the act of May 1, 1876, P. L. 53, the like duty is imposed upon soliciting agents of domestic assessment companies.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *February 24, 1898.*

JAMES H. LAMBERT, *Insurance Commissioner:*

Dear Sir: Replying to your request of February 23d, to be advised concerning the question of licenses for soliciting agents of assessment insurance companies, both domestic and foreign, I beg to say:

1. The act of May 1, 1876, in Section 37, provides for the organization of companies for insuring lives on the plan of assessments upon surviving members. These companies were to be organized in the same manner as was provided for the organization of mutual fire insurance companies.

2. By act of June 5, 1883 (P. L. 80) it was provided that such companies might be incorporated but no letters-patent should issue until application for \$500,000 of insurance by two hundred persons had

been secured and two per centum or \$10,000 in cash had been deposited in bank to the credit of mortuary fund, &c.

3. By act of June 3, 1887, it is provided that companies may be incorporated to insure lives on the assessment plan or to insure against personal injury from accident. There is no change as to issuing letters-patent for the former class except that two per centum of insurance applied for must be paid in cash and deposited, &c.

The various acts above specified are all so interwoven as to make but one act about which there ought to be no misunderstanding or controversy. The act of 1883 is by its title supplementary to the act of May 1, 1876, while the act of 1887 simply amends the first section of the act of 1883 so as to include accident insurance. Various other provisions of the act of May 1, 1876, are not affected by the legislation above enumerated, either directly or by implication. Among these is the 38th Section, which provides that every soliciting agent, appointed by any of the companies mentioned in the preceding section, shall annually be licensed and a fee of five dollars shall annually be paid for such license. This license must be obtained by every person employed as soliciting agent for either a domestic mutual life assessment company or for a domestic accident insurance company organized on the assessment plan.

A distinct provision applies to and regulates foreign companies. The act of April 4, 1873, entitled "An act to establish an insurance department," in Section 5, enumerates the duties of the Insurance Commissioner. Among such duties the following is provided:

1. "To see that all the laws of this State respecting insurance companies and the agents thereof are fully executed, and for this purpose he is hereby invested with all the powers now conferred by law upon the Auditor General in relation to the licensing of the agents of foreign insurance companies," &c. (Act April 4, 1873, P. L. 21).

2. Section 10 of the act provides that no person shall act as agent or solicitor in this State for any insurance company of another State or foreign government, in any manner whatever relating to risks, until the provisions of the act shall have been complied with. The requirements thus contemplated are:

(a). A certificate from the Insurance Commissioner showing that the company or association is authorized to transact business in this State. (Section 10, Act Apr. 4, 1873, P. L. 26).

(b). A certificate from the company to the Insurance Commissioner of the names of the agents appointed to solicit risks in this State.

(c). A certificate from the Insurance Commissioner to the agent, showing that the company has complied with the requirements of the act and that the person named in said certificate has been duly appointed its agent. (Section 11, Act Apr. 4, 1874, P. L. 26).

By the 16th section the aforesaid act is made applicable to foreign insurance companies after January 1, 1874, and no foreign company is exempt from its provisions. It applies to a foreign company organized to insure lives on the assessment plan as well as to a company carrying on the business of life or accident insurance on the assessment plan.

Under the 11th section thereof, then, it is the duty of soliciting agents to procure a certificate or a license. This certificate is to be procured from the Insurance Commissioner, who, as we have already seen, is invested with all the powers formerly conferred by law upon the Auditor General in relating to the licensing of agents or foreign insurance companies.

The act of April 11, 1868 (P. L. 83), entitled "An act to revise, amend and consolidate the several laws relating to the licensing of foreign insurance companies," in Section 10, provides as follows:

"That every agent (on whom process of law can be served) shall have full power and authority to transact business for and in behalf of the company or association for which he is licensed in each and every county of this Commonwealth, either in person or by any subordinate agent or agents appointed by him, acting under his authority and direction, and he shall be immediately responsible to the Commonwealth for the tax on all premiums received in the State, whether the same are received by him directly or through his subordinate agents; and the said agent may from time to time appoint as many subordinate agents as he may deem proper, and certify the names and residences of the same to the Auditor General, who thereupon shall issue to each of said subordinate agents, upon payment of the usual fees of his office, a certificate showing that the company or association has complied with the requirements of this act, and that the agent thereof has full power and authority to transact business in any part of this Commonwealth, and that he has designated such person as his subordinate agent; and no person shall act as a subordinate agent until he has received such certificate."

It therefore is apparent that, under the 11th section of the act of 1873, all agents of foreign insurance companies, organized on the assessment plan, must procure licenses and pay for the same. These licenses are procured only through your Department.

You are advised:

1. That the provisions of the 38th section of the act of May 1, 1876, are applicable to soliciting agents of domestic assessment companies, which agents must procure annual licenses and pay the fees therefor annually.

2. That the provisions of the 11th section of the act of April 4, 1873, are applicable to soliciting agents of foreign assessment com-

panies, which agents must be licensed by the Insurance Commissioner and must pay for such licenses.

Very respectfully,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

TIMBER LANDS—PROTECTION OF, FROM FIRE—EXPENSE INCURRED—Act of July 15, 1897.

The language of the act of July 15, 1897 (P. L. 293), is such legislative expression as will warrant the State officers in paying the share of the State for expenses incurred under said act.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *March 4, 1898.*

J. T. ROTHROCK, *Commissioner of Forestry:*

Sir: I have before me yours of February 26th, requesting an opinion on the construction of the act of July 15, 1897 (P. L. 293).

This act is entitled "An act to amend the first section of an act, entitled 'An act to protect timber lands from fire,' approved the second day of June, Anno Domini one thousand eight hundred and seventy, providing for a penalty in case of the failure of county commissioners to comply with the terms of said act, after demand made upon them by the Commissioner of Forestry, and providing for the Commonwealth bearing part of the expenses incurred under said act."

The act of Assembly, as amended, provides that it shall be the duty of the Commissioners of the several counties of the Commonwealth to appoint persons under oath, whose duty it shall be to ferret out and bring to punishment all persons or corporations who either wilfully or otherwise cause the burning of timber lands within their respective counties, and to take measures to have such fires extinguished, where it can be done. The act further provides that:

"The expense incurred in the employment of the persons contemplated by this act, on and after the first day of January, Anno Domini one thousand eight hundred and ninety-eight, shall be paid, one-half out of the treasury of the respective county, and the remaining half of said expense shall be paid by the State Treasurer upon warrant from the Auditor General; but no such warrant shall be drawn until the Commissioners of the proper county shall have furnished under oath or affirmation, to the Auditor General a written itemized statement of such expense, and until the same is approved by the Auditor General: Provided, In no case shall the expense to the Commonwealth, growing out of this act, exceed five hundred dollars for a single county in any one year."

In your letter you say it will shortly be your duty to demand that the appointments under said act of Assembly be made for several

counties of this Commonwealth, and before making such demand you desire to feel assured that the State, in the absence of a specific appropriation, can pay for its share of the work done. The precise question you raise is whether the language of the act of Assembly, last above quoted, amounts to an appropriation and is such legislative expression as will warrant the State officers in paying the share of the State for the expenses incurred by the various county commissioners under said act.

While the act does not specifically appropriate and direct the State Treasurer to pay a particular sum of money to a particular person, the provision above quoted is nevertheless an appropriation within the meaning of the law, and such an appropriation as will authorize and warrant the Auditor General in directing the State Treasurer to pay one-half of the expenses incurred in a given county, provided such share of such expenses shall not exceed five hundred dollars. You are advised, therefore, that you may legally require of the several county commissioners in the respective counties of this Commonwealth a compliance with the aforesaid act of Assembly, and you are further advised that, upon incurring the expenditure of money in accordance with said act, it shall be the duty of the State officials to reimburse said counties in the manner pointed out by the aforesaid act of Assembly.

Very respectfully yours,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

IN RE WESTERN MUTUAL LIFE ASSOCIATION—CONTRACT WITH AGENTS—Act of May 7, 1889.

The contract proposed to be made with its agents in this State by the Western Mutual Life Association is not a device to evade the provisions of the act of May 7, 1889. A policy holder is not affected thereby.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *March 4, 1898.*

JAMES H. LAMBERT, *Insurance Commissioner:*

Sir: I have before me yours of March 2d, enclosing form of contract proposed to be made by the Western Mutual Life Association with its various agents in the State of Pennsylvania. You state that your Department has refused to permit the use of such contracts by the said company, regarding them as an avoidance of the act of May 7, 1889. You ask this Department for advice as to whether the system which is intended to be put into operation in this State, under the terms of the enclosed contract, may be permitted within the meaning of the aforesaid act of Assembly.

A careful examination of the contract enclosed with your letter clearly shows that it is a contract as between the company and its

soliciting agents. It does not on its face, or in the letter of the contract, show that it is an arrangement or a device whereby the company proposes to evade the provisions of the act of May 7, 1889. It is not a contract between the company and the policy holder in any sense of the word.

At the request of this Department a form of policy issued by said company was submitted and is now before us. The agency contract is one which provides for the compensation of agents as such, and, so far as we can ascertain, a policy holder is not affected in any manner thereby as a policy holder. It is difficult for us to see how this arrangement could either directly or indirectly in any manner conflict with the provisions of the act of 1889. That act provides that any discrimination in favor of individuals between insurants of the same class and equal expectations of life in the amount of payment or premiums, or rates charged for policy of insurance, shall be a misdemeanor and shall be punishable as such. This contract does not give to one person as an insurant any advantage over another person of the same class or the same expectancy. There is no provision anywhere in the same that establishes a rate of insurance for one class and another for another class. Therefore there is no discrimination as between individuals provided for or hinted at by such agency contract. Whether such contract may open the door to future violations of the aforesaid act of Assembly cannot be foreseen, but should there be in the future any violation of the said act, such violations can be punished when the occasion arises. In the mere issuing of this agency contract by the company neither the company nor the agent is guilty of a violation of the act of 1889.

I return herewith the form of policy and form of agency contract.

Very truly yours,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

BOARD OF PUBLIC GROUNDS AND BUILDINGS—AUTHORITY OF.

The Board of Public Grounds and Buildings have no authority to dispose of machinery formerly used in the manufacture of brushes at the Pennsylvania Industrial Reformatory. Legislative action will be required.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *March 4, 1898.*

AMOS H. MYLIN, *Auditor General:*

Sir: I have before me yours of February 25th, enclosing a letter from the managers of the Pennsylvania Industrial Reformatory at Huntingdon, Pa. From the letter of the said managers it appears that, owing to the recent act of June 18, 1897, the manufacture of brushes at said Reformatory has ceased, and by reason thereof a

large quantity of valuable machinery is rendered useless. The managers of said institution are desirous, if the same can be done, that such machinery be sold and disposed of, and the thought of such managers is that the disposition thereof belongs to the Board of Public Grounds and Buildings of the Commonwealth of Pennsylvania. The question you submit to this Department is what authority the said Board of Public Grounds and Buildings has in the premises.

An examination of the various acts of Assembly, providing for the erection and completion of the Pennsylvania Industrial Reformatory, does not show any warrant or authority on the part of the managers of said institution to sell or dispose of the property in question. A further examination of the act of 1895, under which the present Board of Commissioners of Public Grounds and Buildings is organized, does not show that such Commissioners of Public Grounds and Buildings have any control whatever over the property connected with and belonging to the Industrial Reformatory.

You are therefore advised that, inasmuch as there is no authority in the Board of Commissioners of Public Grounds and Buildings to dispose of the said machinery, such Board cannot at this time make any disposition thereof. It appears, from every view of the case, that, before such disposition can be made thereof, some legislative action will be required.

I return herewith the letters submitted with your request.

Very respectfully yours,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

ACT OF JUNE 4, 1897—CONSTRUCTION OF.

The act of June 4, 1897, repeals all general or special laws that in anywise conflict therewith.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *March 4, 1898.*

B. H. WARREN, *Economic Zoologist:*

Sir: I have before me yours of recent date, containing the following inquiries, upon which you request the written opinion of this Department, viz:

1. Do taxidermists, under the act of June 4, 1897, who mount birds for customers, have to take out permit to collect for scientific purposes?

2. Do collectors or naturalists who have cabinets of skins or collections of mounted birds, and who may buy specimens, killed since June 4, 1897, by the possession of same (specimens), which, when

properly labeled, are marked with a locality and date when collected, render themselves liable to prosecution if they do not have permits?

3. Can squirrels and rabbits be offered for sale in open season?

4. Are the special laws, i. e., of Tioga, Huntingdon and Bedford counties repealed by the act of June 4, 1897?

5. Is the special act of Pike county, passed before our present Constitution went into effect, repealed by the present law of 1897?

Your first and second questions may be answered together. Section 2 of the act of June 4, 1897, provides among other things, as follows:

"Nor shall any person purchase or have in possession or expose for sale any of the aforesaid song or wild birds or the game mammals killed or taken in this State, except as hereinafter provided * * * Certificates may be granted by the Board of Game Commissioners of the Commonwealth to any properly accredited persons of the age of fifteen years or upward, permitting the holder thereof to collect birds, their nests or eggs, or game mammals for strictly scientific purposes."

Such permit can be acquired only after filing a bond and paying a certain specific fee, as provided in said act of Assembly, and the permit shall continue for one year only. Inasmuch as the act of Assembly forbids any person to purchase or have in possession or expose for sale any such birds as are enumerated in the second section of said act, it would be necessary for every taxidermist and every collector mentioned in your first and second questions to have a license or permit from the Board of Game Commissioners, as provided in the aforesaid act of Assembly.

In answer to your third inquiry you are advised that there is nothing in the said act of June 4, 1897, that prevents any person from offering for sale in the open season squirrels and rabbits. There is some confusion in the act of Assembly on this question, inasmuch as the second section provides that no person shall expose for sale any song birds or the game mammals taken in this State, while the fifth section specifies what game shall not be trapped for the purpose of selling, and also specifies what game shall not be purchased for the purpose of again being sold. The game thus enumerated and thus prohibited from being bought and sold does not include rabbits or squirrels. It is a familiar rule of construction—and particularly so in penal statutes—that the expression of one class is the exclusion of another. When, therefore, the Legislature specified by name the various classes of game and birds that might not be bought and sold, and did not include in such classification either squirrels or rabbits, the natural and reasonable construction is that such squirrels and rabbits might legally be bought and sold during the season prescribed by the act of Assembly.

In answer to your fourth and fifth questions you are advised that

the intention of the act of June 4, 1897, was to repeal all general or special laws, as well as all sections and provisions of law that in any wise conflicted with said act. The last section of the act is a sweeping repeal of all such general or special laws, and, in answer to your last two questions, you are advised that the act of 1897 does repeal the local and special laws mentioned in such inquiries.

Very respectfully yours,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

COLLATERAL INHERITANCE TAX—VALUE OF LIFE ESTATES.

When property liable to the collateral inheritance tax is devised subject to an estate for life, the value of the life estate and not its present worth is to be deducted from the value of the estate in determining the amount subject to taxation.

The value of an estate for life is to be determined in the same manner as annuity.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *March 11, 1898.*

AMOS H. MYLIN, *Auditor General:*

Sir: I have before me your request to be advised relative to the collateral inheritance tax in the estate of Justus Von Storch, a resident of Scranton, who died in the year 1890, and left an estate valued at about \$75,000, which was subsequently appraised at the sum of \$74,946.06. By the will of said decedent he directed that his widow should take and enjoy the income of this estate for life, with remainder after her death to certain collateral heirs. Upon the appraisal of said estate, the appraiser endeavored to ascertain the amount or proportion of said estate which is subject to the collateral inheritance tax, and, in doing so, deducted the sum of \$29,275.80 "as the present worth of the life expectancy of Serena Von Storch, which expectancy is twenty-six years," thereby leaving a residue of \$45,670.26 which the appraiser ascertains to be the present value of the estate subject to the tax. The collateral heirs, being desirous of paying the tax, contend that the deduction by the appraiser as the value of the life estate is insufficient, and that such deduction ought to be the sum of \$45,670.26, leaving \$29,275.80 subject to taxation. The precise question presented by your request is as to the proper method of ascertaining the value of this estate for the purpose of collateral inheritance taxation and what amount of such estate shall constitute the basis of such taxation.

By the third section of the act of May 6, 1887, it is provided as follows:

•

"In all cases, where there has been or shall be a devise, descent or bequest to collateral relatives or strangers liable to the collateral inheritance tax, to take effect in possession or come into actual enjoyment after the expiration of one or more life estates or a period of years, the tax on such estate shall not be payable, nor interest begin to run thereon, until the person or persons liable for the same shall come into actual possession of such estate, by the termination of the estates for life or years, and the tax shall be assessed upon the value of the estate at the time the right of possession accrues to the owner as aforesaid: Provided, That the owner shall have the right to pay the tax at any time prior to his coming into possession, and in such cases the tax shall be assessed on the value of the estate at the time of the payment of the tax, after deducting the value of the life estate or estates for years."

It is to be observed from the foregoing citation that the deduction from the value of the estate shall not be the present worth of the life estate but the value thereof. There is in Pennsylvania no decision of a court of last resort as to how this life estate shall be valued, but I do find a decision of a lower court which, to my mind, is controlling of the question and ought to be regarded as an authority on the manner of valuing a life estate. I refer to the case of *Handley Estate*, 3 L. L. N., page 9, etc. Judge Archbald therein rules that life estates are to be appraised at their cash value in the same manner as annuities. He prescribes the following rule, viz:

"With those who have occasion to deal with annuities their present cash value is a term well understood and is nothing more nor less than that which the appraiser in this case has taken, to-wit: such a sum that, if invested and put at interest, it will, with a proportionate part taken from the fund yearly to make out the annuity, yield the required amount of it annually, the whole fund being exhausted during the expectancy of life of the annuitant. Annuity tables exist for the very purpose of determining such questions, and the appraiser has no doubt consulted them, and as he has made his calculations upon the basis of five per cent., it is as favorable to the annuitant as could be expected."

In *Dos Passos on Inheritance Tax Law*, page 539, a rule is laid down computing the value of life estates or annuities as follows:

"Calculate the interest at five per cent. for one year upon the sum to the income of which the person is entitled. Multiply this interest by the number of years' purchase set opposite the person's age in the table, and the product is the gross value of the life estate of each person in said sum."

Applying this rule, which has received judicial sanction, we find that the widow of *Justus Von Storch* would be entitled annually to 5 per cent. of \$74,946.06, or the sum of \$3,747.30. By reference to the

annuity table, said widow being forty-two years of age, it appears that for each dollar of such annual instalment her annuity is at this time valued at or worth \$11.551. Multiplying \$3,747.30 by \$11.551, we have the result, \$43,285.06, which is the value of the life estate of the widow under the will of the decedent. Deducting this value from the appraisement as returned there remains a residue of \$31,661, which is presently subject to the payment of the tax.

You are advised, therefore, in this case that, by the foregoing rule of calculation, the remainder-men in the estate of Justus Von Storch, deceased, are entitled at this time to pay the collateral inheritance tax on the sum of \$31,661, or, if they prefer to wait until the termination of the life estate therein, they would at such termination, pay the tax on the entire valuation thereof, viz: \$74,946.06.

I return herewith the papers submitted.

Very respectfully,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

IN RE EMPLOYERS MUTUAL INDEMNITY CO.

Under the decision of the Supreme Court in *Given vs. Rettew*, 162 Pa. State, 638, the Employers Mutual Indemnity Co., of Philadelphia, has a right to issue cash policies of insurance without liability to assessment.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *April 14, 1898.*

JAMES H. LAMBERT, *Insurance Commissioner:*

Sir: Replying to your letter of March 30th, enclosing letter from Messrs. Crawford, Loughlin & Dallas, I beg to say that, on July 30, 1895, the Attorney General advised your Department that a mutual company, organized under the act of May 1, 1876, has the power to issue cash policies without liability to assessment, and that mutual fire insurance companies may attach to and make part of their policy contract an agreement whereby a policy holder waives all right to participate in the profits or return dividends of the company, and, in consideration of such waiver, that the policy should be exempt from assessment liability. In view of this sweeping opinion, which is based on the decision of the Supreme Court in the case of *Given vs. Rettew*, 162 P. S. 638, I beg to advise you that the Employers' Mutual Indemnity Company of Philadelphia, organized under the act of May 1, 1876, has a right and power to issue cash policies without liability to assessment. While I regret that this is the state of the law, for the reason that the decision of the Supreme Court seems to entirely

abrogate the safeguards of the act relating to insurance, yet it is nevertheless binding upon your Department as well as the Law Department of the Commonwealth. Until some change occurs either in the decisions of the court of last resort or by legislative enactment, this opinion must control you with reference to this company and companies of like character.

I return herewith your letter submitted with your request.

Very respectfully,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

CONSTABLES—FEES OF—Act of March 30, 1897.

Constables of boroughs are not entitled to the compensation for extinguishing forest fires provided by act of March 30, 1897.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *April 15, 1898:*

AMOS H. MYLIN, *Auditor General:*

Sir: I have before me yours of April 14th, enclosing copy from solicitor of the county commissioners of Carbon county. The inquiry you raise is whether, under the act of March 30, 1897, constables of boroughs are entitled to the compensation for extinguishing forest fires, as provided in the first section of the aforesaid act of Assembly.

I beg to advise you that the title to the act, as well as the various sections thereof, specifically relates to constables of townships, and by no manner of construction can its provisions be made applicable to constables of boroughs. The claims of the constables of Mauch Chunk, East Mauch Chunk and Lansford are therefore not properly the subject of allowance for payment under the aforesaid act of March 30, 1897.

Very respectfully,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

SMULL'S HAND BOOK—PUBLICATION OF—AUTHORITY AND OVERSIGHT.

The publication of Smull's Hand Book is effected under the act of April 16, 1887.

There being no express authority conferred by act of Assembly as to the particular official under whose direction the publication is made, its oversight would fall upon the executive or some person designated by him.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *April 15, 1898.*

DANIEL H. HASTINGS, *Governor*:

Sir: I have before me yours of yesterday, in which you ask what authority there is in law for the publication of Smull's Hand Book, with certain additions in your letter enumerated, and also by whose direction and under whose oversight the same is published.

Section 12 of Article III of the Constitution of 1874 contains the Constitutional provision relative to contracts for the public printing, furnishing paper, &c., but that provision does not specify under whose jurisdiction or authority the details of such public printing shall be carried on. This Constitutional provision is in the following words:

"All stationery, printing paper and fuel used in the legislative and other departments of government shall be furnished, and the printing, binding and distribution of the laws, journals, department reports, and all other printing and binding and repairing and furnishing the halls and rooms used for the meetings of the General Assembly and its committees, shall be performed under contract, to be given to the lowest responsible bidder below such maximum price and under such regulations as shall be prescribed by law; no member or officer of any department of the government shall be in any way interested in such contracts, and all such contracts shall be subject to the approval of the Governor, Auditor General and State Treasurer."

The act of April 16, 1887, entitled "An act to regulate the publication, binding and distribution of the public documents of this Commonwealth," provides as follows:

"Section 1. Be it enacted, &c., That from and after the passage of this act, the printing, binding, distribution and number of the several public documents of this Commonwealth shall be as follows, to-wit:

"XVI. Twenty thousand copies of Smull's Legislative Hand Book, similar in character to the existing publication, to be published annually, style of binding to be similar to that of the Pennsylvania Archives, and to have a marginal index; six thousand, nine hundred and sixty-seven thereof for the Senate, twelve thousand eight hundred thirty-three for the House of Representatives, one hundred for the Governor for distribution by him, and one hundred for the State Librarian for distribution and exchange with the several states and territories; and the sum of five hundred dollars shall be allowed the compiler of said work for revising, editing and supervising the printing of each edition of the same."

The act of May 1, 1876, entitled "An act to carry out the provisions of Section 12, Article III of the Constitution, in relation to the public printing and binding and the supply of paper therefor," provided for the publication of ten thousand copies of the Hand Book.

You are advised, therefore, that the authority for the publication of this work is contained in the several acts of Assembly above recited, and its publication is now effected under the act of April 16, 1887, hereinbefore recited.

There seems to be no express provision in any act of Assembly as to the particular individual or official under whose direction and oversight the publication is made. The 20th section of the act of May 1, 1876, provides as follows:

"No public printing or binding shall be performed for, or supplies furnished to, any department or officers of the State government, or for or to any person acting on behalf of the same by the public printer or printers, unless previously ordered or authorized in writing by the superintendent of public printing, except only the laws, journals of the two houses of the Legislature, the volumes of Legislative and Executive documents, and the reports of the several heads of Executive Departments; nor shall any book be published at the expense of the State, or additional copies of any book be furnished by the public printer or printers unless by virtue of express authority of law: Provided, That the Executive and heads of the several departments of the government be permitted to exercise such reasonable discretion in ordering the printing and binding and miscellaneous work, as to the kind and quality of the paper to be used or the style of the execution thereof, as in their judgment shall best subserve the public service and interest: Provided, also, That the Superintendent of Public Printing and Binding shall receive no order for the printing and binding or any papers, documents, blanks or miscellaneous work, unless the same be in writing, signed by the Executive or head of the proper department; the order shall contain a particular description of the work and material, and the provisions of this act shall embrace the chief clerks of the Senate and House of Representatives."

The publication of Smull's Hand Book not being the report of the head of any department or the official work of the Executive, it would seem, under the provision of the general act just recited, that the oversight of its publication would fall upon the Executive or some person designated by him. The mere fact that an appropriation or payment of five hundred dollars is authorized to the compiler of the work for his services in editing and supervising the printing thereof would not in law warrant him to exercise sole supervision and control of the publication and its contents.

The act of Assembly contemplates that the character of the work shall remain as nearly the same as it existed when the act was passed as possible, making reasonable allowance for necessary changes and alterations growing out of the advance in our State government. I have taken the pains to hunt up a copy of the publication for the year 1887. An examination shows that edition to contain 710 pages

with two plates, one of the Capitol and grounds, and the other of the ground plan of the Capitol. The edition for the year 1897 contains 1139 pages, an increase of over fifty per centum. It also contains six plates, several of which are expensive, one in many colors, and besides it contains four maps in colors.

From your letter there seems to be a disposition to publish in the forthcoming edition of Smull's Hand Book a number of additional plates and several half-tone plates, containing portraits of the heads of the various departments of the State Government, with a state flag, presumably in colors, and a picture of the Executive Mansion. In view of the fact that the limits of this work have already been enlarged to an undue extent, and in view of the fact that many of these additional plates are not necessary to the completion of the publication, it would seem that their insertion therein is unwarranted by the act of Assembly.

Respectfully,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

STATUS OF NATIONAL GUARD—MOBILIZED ON ORDER OF THE PRESIDENT.

In the event of a call by the President of the United States for troops that would render necessary the mobilization of the National Guard of Pennsylvania, the Guard is entitled to the equivalent pay of the regular army, and the authority exists to pay the necessary expenses of transportation, maintenance, equipment, pay of troops, etc., until such time as they may be mustered into the service of the United States.

The right of the Commonwealth to reimbursement by the United States when such mobilization is prompted by an order from the President, not passed upon.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA , *April 19, 1898.*

DANIEL H. HASTINGS, *Governor:*

Sir: I have the honor to acknowledge the communication of the Adjutant General, addressed to you under this date and referred to this Department by your Excellency, which reads as follows:

"In the event of a call by the President of the United States for troops that would render necessary a mobilization of the National Guard of Pennsylvania, I have the honor to respectfully request such instructions from you as may be necessary relative to the payment of the expenses of transportation, maintenance, equipment, and the per diem pay or individual pay of the troops in connection with such mobilization."

Under the provisions of the Constitution the Governor is "the

Commander-in-Chief of the army and navy of the Commonwealth and of the militia, except when they shall be called into the actual service of the United States." By the provisions of the 52d section of an act of Assembly, approved April 13, 1887, it is provided:

"When the National Guard shall be in actual service, its commissioned officers shall be paid the same as the officers of like grade in the regular army of the United States; its first sergeant three dollars per day, its sergeants two dollars per day, its corporals one dollar and seventy-five cents per day, its musicians and privates one dollar and fifty cents per day * * * and the said payments shall be made on the pay rolls, prepared in such form as the Adjutant General shall direct, upon warrants drawn by the Governor upon the Treasurer of the Commonwealth, out of any money in the Treasury not otherwise appropriated. And the necessary subsistence and quartermaster stores and transportation for the troops in actual service may be contracted for by the proper department officers, by direction of the Commander-in-Chief, and paid for in like manner."

I am of the opinion that the National Guard, being under the control of the Executive as Commander-in-Chief, would be in "actual service" within the meaning of the section of the act of 1887 above quoted, and that primarily that section of the statute gives the authority to pay the necessary expenses of transportation, maintenance, equipment, pay of troops, &c., until such time as they may be mustered into the service of the Government of the United States. While I believe this to be authorized by the act of Assembly above referred to, I do not desire to be understood that, where such mobilization of the troops is prompted by an order from the President of the United States, the Commonwealth would not have a claim against the General Government for a reimbursement of all its expenses. But, notwithstanding this fact, the National Guard of the State would certainly be in "actual service" in the State under the order of the Commander-in-Chief, and therefore their transportation, subsistence, &c., can be paid as hereinbefore stated.

I return herewith the letter of the Adjutant General.

Respectfully,

(Signed)

HENRY C. McCORMICK,
Attorney General.

IN RE COMMISSION OF JOHN W. HUSTON.

INCREASE IN NUMBER OF JUSTICES—ELECTION FOR—"MAJORITY"
DEFINED—DUTY OF CONSTABLES—FAILURE IN.

Section four of the act of June 21, 1839, must be construed to mean a majority of the voters voting at the particular election and on the particular question submitted to them.

A failure of a constable to transmit to the Governor a certificate of the election for the increase in the number of justices does not invalidate the title of the officer to the office.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *April 21, 1898.*

DAVID MARTIN, *Secretary of the Commonwealth:*

Sir: I have before me yours of April 18th, relative to the commission of John W. Huston, who claims to have been elected to the office of justice of the peace for West Wheatfield township, Indiana county.

From your letter and other papers accompanying the same I find that in 1897 an election was held, at which the question of increasing the number of justices by one was submitted to the vote of the people. At said election 88 persons voted for and 32 voted against such increase. It appears that at the same time over four hundred votes were cast for local offices. Mr. Huston was elected as such additional justice in the spring of 1898, in pursuance of the increase so as aforesaid authorized at the election in 1897. It is now claimed that he is not entitled to a commission for the reason that the election held in 1897 on that subject does not authorize such an increase, and for the further reason that no duplicate return was transmitted to the Governor of such election by the constable of the township.

The fourth section of the act of June 21, 1839, provides for increasing the number of justices in a district by submitting the question of such increase to the voters. The act contains this provision: "and if it shall appear by such election that a majority of the qualified voters within such ward, borough or township are in favor of electing more justices or aldermen, then such additional number of justices or aldermen shall, at the next constable's election thereafter, be elected and commissioned in the same manner as the other justices or aldermen are under this act."

The act also contains this provision: "And it shall be the duty of the officers and others holding such election under this section to make out true duplicate returns of the same and file one of said returns in the office of the prothonotary of the proper county, and in case a majority of the voters of such borough or township are in favor of an increase, the proper constable shall immediately transmit by mail to the Governor the other of the said returns," &c.

The precise questions, then, raised in this case are:

1. What is meant by "a majority of the qualified voters within such ward, borough or township?"

2. What is the effect of the failure of the constable to send to the Governor a duplicate certificate of such election return?

The act of Assembly above quoted must be construed to mean a majority of the voters voting at the particular election and on the particular question submitted to them. This construction is borne out by the case of *Walker vs. Oswald*, 11 Central Reporter, page 123, where the words "a majority of the voters of said county" were held to mean a majority of the voters of the county voting on the given subject. To the same effect are *Taylor vs. Taylor*, 10 Minn., 107; *Everett vs. Smith*, 22 Minn., 53; and *Gillespie vs. Palmer*, 20 Wis., 544.

In answer to the second inquiry raised by your letter, as to the effect of the failure of the constable to transmit to the Governor a certificate of the election for the increase in the number of justices, I beg to say that the failure of the constable to perform this ministerial duty does not in any way invalidate the title of the officer to the office. It was purely a ministerial duty and it has been held in a number of cases that if officers of election or about an election fail to perform their duty, the law provides a penalty, but the election is not necessarily rendered void thereby.

You are advised, therefore, under this state of facts, that the election for the increase of justices in West Wheatfield township was legal, and a majority of the voters on that question having decided to increase the number, such increase is valid, and Mr. Huston is entitled to his commission under the act of Assembly in such case made and provided.

I return herewith all papers submitted.

Very respectfully yours,
(Signed) **WILBUR F. REEDER,**
Deputy Attorney General.

IN RE COMMISSION OF S. B. FISHER, JUSTICE OF THE PEACE.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *April 21, 1898.*

DAVID MARTIN, *Secretary of the Commonwealth:*

Sir: Replying to yours of April 18th, relative to a commission for S. B. Fisher, a justice of the peace elected in Westmoreland county, I beg to say that he is entitled to such commission, inasmuch as the

election to increase the number of justices, held in 1897, authorized such increase.

The question involved is fully discussed in our opinion of this date in the case of John W. Huston.

Very respectfully,
(Signed) WILBUR F. REEDER,
Deputy Attorney General.

BOROUGH—ACCEPTANCE OF ACT OF 1851—ELECTION OF JUSTICES OF THE PEACE.

The borough of Carlisle having accepted the provisions of the act of April 3, 1851 (P. L. 320), by due legal proceedings, is as much under the control of and subject to the provisions of that act as though originally incorporated thereunder.

JUSTICES OF THE PEACE—BOROUGH—DIVISION INTO WARDS—Act April 3, 1851.

Where boroughs incorporated under a special act have duly accepted the provisions of the act of April 3, 1851 (P. L. 320), and have been divided into wards under the act of May 14, 1874 (P. L. 159) two justices of the peace cannot be elected for each ward in the borough, inasmuch as the act of May 10, 1878 (P. L. 51) provides that when any boroughs are divided into wards by authority of the act of 1874, only two justices shall be elected by the concurrent votes of each ward. The act applies to boroughs which having been previously divided into wards, are further divided or sub-divided under the act of 1874.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *April 25, 1898.*

DAVID MARTIN, *Secretary of the Commonwealth:*

Sir: I have before me your communication relating to the office of justice of the peace in the borough of Carlisle. From the papers submitted the following material facts are ascertained:

1. The borough of Carlisle was incorporated by a special act of the Legislature passed April 19, 1782.

2. By section 26 of the act of February 19, 1845, the borough was divided into the east and west wards; and by Section 27 of the same act the qualified electors in each ward were authorized "to vote for and elect two justices of the peace for said ward."

3. By proceedings regularly had in the court of quarter sessions of Cumberland county on the 14th day of April, 1852, a decree was made whereby the provisions of the act of April 3, 1851, entitled "An act regulating boroughs" were extended to the borough of Carlisle, and it was also ordered and decreed by the court that "all the provisions of the former charter of said borough, so far as they conflict with the provisions of said act, be annulled."

4. The voters of said wards respectively continued to elect two jus-

tices therein until 1875, when the said wards were sub-divided into two wards each. From that time up to the present each of the four wards of the borough elected two justices, who, up to this time, have been commissioned, and no question has arisen as to the legality of their title to the office.

5. At the election for municipal officers in February, 1898, there were elected by the concurrent votes of all the wards of the borough of Carlisle two justices of the peace who now claim to be legally entitled to the office.

6. At the same time, in several of the wards, ward justices were elected to fill vacancies which were about to be occasioned by reason of the expiration of the terms of office of former incumbents.

7. The ward justices as a class, and the borough justices as a class, deny the right of each other to be commissioned, each class contending that it only is lawfully entitled to hold the office pursuant to said election.

Upon this state of facts you desire to be advised whether the borough of Carlisle is entitled to have ward or borough justices?

The 33d section of the act of April 3, 1851, provides as follows:

"Any borough heretofore incorporated may, upon application to the court of quarter sessions, become subject to the restrictions and possess the powers and privileges conferred by this act: Provided, That the said court may in their discretion refuse such application on the remonstrance of the inhabitants: And provided further, That upon such application being confirmed by the court, the provisions of the former charter shall be annulled by the decree of the court, so far as they are in conflict with the provisions of this act." (Purdon, 231, pl. 11.)

When, therefore, the borough of Carlisle accepted the provisions of and became subject to the act of 1851, it necessarily relinquished its special authority to elect ward justices for each ward, as acquired by the act of 1845, for the reason that such special provision was in conflict with the twenty-sixth section of the act of 1851, which provides as follows:

"It shall be lawful for the borough electors, at the first borough election to elect * * * two justices of the peace to serve for a term of five years, and thereafter to elect justices of the peace * * * as directed by law: Provided, This section shall not be so construed as to authorize the commissioning of or to have commissioned more than two justices at the same time residing within said borough, unless under the provisions of the existing laws they have, by a vote of the electors, increased the number of justices within the limits of any such borough or boroughs." (Purdon, 247, pl. 166).

When the decree of the court of quarter sessions was made on the 14th day of April, 1852, that instant, both by the decree of court as

well as by the provisions of the 33d section of the act of 1851, the borough lost its right to elect four justices and acquired the right to elect only two. When in 1875 proceedings were had in the court of quarter sessions to sub-divide the wards, and thus create four wards in the borough of Carlisle, no authority existed any where for the election of two justices in each of said four wards, and without such legal authority no ward is entitled to elect ward justices. Such authority did not arise from the fact of the further sub-division of the borough into the four wards. It seems clear to my mind that this entire question is thoroughly settled and covered by the case of *Commonwealth vs. Morgan*, 178 P. S. 198. It is alleged, however, that this case is not an authority on the question under discussion for the reason that the borough of Carlisle was not incorporated under the act of 1851. Having accepted the provisions of the act of 1851 by due legal proceedings, the borough of Carlisle is as much under the control of, and subject to, the provisions of the act of 1851 as though she were originally incorporated thereunder.

You are advised, therefore, that in the borough of Carlisle only two justices of the peace are authorized to be elected, and they are to be elected by the concurrent votes of all the wards of said borough; and you are further advised that the persons returned as elected in this manner are entitled to be commissioned by your Department.

I return all papers submitted.

Very respectfully,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

FISHING WITH NETS—Acts of June 3, 1878 and May 22, 1889.

Under the acts of June 3, 1878 and May 22, 1889, it is unlawful to use any seine, fyke net or device of similar kind for the purpose of catching fish in the waters of this Commonwealth.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., June 6, 1898.

W. E. MEEHAN, *Assistant Secretary Pennsylvania Fish Commission,*
602 Chestnut Street, Philadelphia, Pa.:

Sir: Replying to yours of May 23d, 1898, asking for a construction of the 24th section of the act of June 3, 1878, and the first and second sections of the act of May 22, 1889, I beg to say that the twenty-fourth section of the act of June 3, 1878, provides that it may be lawful to fish with fyke or hoop nets in any stream of this Commonwealth, uninhabited by brook or speckled trout, during certain months. Fyke nets and hoop nets mentioned in this act are sus-

ceptible of a clear and definite distinction, and the terms used in this act, as well as other acts, must be considered with reference to their general acceptance.

The first section of the act of May 22, 1889 (P. L. 267) provides:

"Hereafter no person or persons shall cast, draw, fasten or otherwise make use of any seine, drift net, fyke net, or net or nets of any other description, or use any other appliance for the catching of fish except rod, hook and line, in any rivers, streams or waters of this Commonwealth."

And the second section of the same act provides:

"Hereafter no person or persons shall cast, set, draw, fasten or otherwise make use of any fyke net or nets of any kind, device made from cotton or flax twine, or wire netting, similar to a fyke net, for the purpose of catching fish in any of the rivers, waters or streams of this Commonwealth at any time in any year."

The portions of the sections of the act of May 22, 1889, above quoted, clearly and explicitly repeal the 24th section of the act of June 3, 1878, first quoted herein. The first section of the act of May 22, 1889, stipulates that its provisions shall not apply to shad or herring, nor "in the open season to the catching of suckers, eels and catfish in streams other than trout streams, partly or wholly included in the survey of farm lands owned by any citizens of this Commonwealth, but nothing contained herein shall permit fishing by seines at any time."

You are advised, therefore, that, under the provisions of the act of May 22, 1889:

1. It is unlawful to set or use any fyke net or nets of any kind, or device made of cotton or flax twine or wire netting similar to a fyke net for the purpose of catching fish in any of the waters of this Commonwealth.

2. Suckers, eels and catfish may be caught in the open season in streams other than private trout streams, but the same cannot be done by means of any seine or fyke net or device, as above described, similar to fyke nets.

As to your remaining inquiry, I beg to say that there is no method of restraining persons or corporations from emptying chemicals from their manufactories into streams for the simple reason that fish are thereby destroyed. Such an act may be restrained where the act of the person or corporation becomes a public nuisance and a menace to the health of the people, but in that event it must be abated as a nuisance.

Very respectfully,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

FIRE WARDENS—Act of March 30, 1897.

It was the intention of the act of March 30, 1897, P. L. 79, to make provision for the payment by any county in the State of the sum of \$500, and a like sum by the State, for the extinguishment of fires and other duties imposed by said act on the constables of the respective counties.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., June 6, 1898.

J. T. ROTHROCK, *Commissioner of Forestry*:

Sir: Replying to yours of recent date, in which you ask "Under the law making constables fire wardens, is the county liable for \$500 and the State for \$500 in any one year, or is it only \$250 each one is liable for?" I beg to say that the act of March 30th, 1897 (P. L. 79) provides that "expenses of constables acting as fire wardens shall be paid, one-half out of the treasury of the respective county and the remaining half of said expenses shall be paid by the State Treasurer into the treasury of said county." The act further provides that no county shall be liable to pay for this purpose in any one year an amount exceeding \$500. The intention of the act clearly was to make a provision that the expenses incident to the discharge of duties by constables acting as fire wardens shall be borne equally by the State and the respective counties. The limit of liability for each county was fixed at \$500.

You are advised, therefore, in answer to your question, that the intention of the act of March 30, 1897, was to make provision for the payment by any county of a sum not to exceed \$500, and a like sum by the State for the extinguishment of fires, and the discharge of other duties imposed by the act aforesaid on constables in the respective counties.

Very respectfully,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

COLLATERAL INHERITANCE TAX—REFUNDING OF, UNDER ACT OF JUNE 12, 1878 (P. L. 206).

The payment of collateral inheritance tax pursuant to a decree of the orphans' court which remains unappealed from is not an "erroneous payment" under the provisions of the act of 1878.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *June 7, 1898.*

JAMES S. BEACOM, *State Treasurer:*

Sir: I have before me yours of this date, enclosing letter from A. O. Fording, Esq., attorney for Mrs. Hannah G. King, administratrix of Clara Stockton, deceased. From this letter and other papers submitted by you, I learn the facts in the case to be as follows:

Clara Stockton was a resident of Tennessee and died, having first made her last will and testament, wherein and whereby she bequeathed certain property to her sisters, Mrs. Chadwick, Mrs. Jones and Mrs. King. Ancillary letters of administration on the estate of said decedent were granted in Allegheny county to Mrs. Jones, who collected the assets belonging to said estate and accounted for the same, and upon her account the court made an order and decree of distribution. In this decree of distribution it was ordered that collateral inheritance tax to the amount of \$846.60 be paid, which was accordingly done, although after the death of Mrs. Jones and after Mrs. King had been substituted as ancillary administratrix. Application is now made to the State Treasury for a refunding of this amount of collateral inheritance tax paid, on the ground that it was paid erroneously. A further examination of the facts in this case shows that the payment of the collateral inheritance tax was made only after a decree to that effect by the orphans' court of Allegheny county, from which decree no appeal was ever taken, and which decree to-day remains unreversed.

Under these circumstances, I beg to advise you that this is not a proper case for your indulgence under the act of 1878. That act applies only where the money has been erroneously paid. It does not apply to the case under consideration for the reason that here the money was paid in pursuance of the decree of a court of competent jurisdiction, which was never reversed or set aside, and the payment was made by one of the parties in interest, viz: Mrs. King, one of the legatees and distributees of the fund on which the collateral inheritance tax was charged. Under these circumstances you are advised that the act of 1878 has no application and the petitioner has no standing to invoke its provisions.

I return herewith all papers submitted.

Very respectfully,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

* **SOLDIERS' ORPHAN COMMISSION—POWERS OF, UNDER ACT OF JULY 12, 1897.**

The appropriation contained in act of July 12, 1897, carries with it the right to expend the maximum per capita named therein, and in addition thereto, the right to expend such sums as may be required for necessary repairs and improvements.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *June 7, 1898.*

J. D. PATTERSON, *Chief Clerk to the Commission of Soldiers' Orphan's Schools:*

Sir: Replying to yours of June 6th, 1898, I beg to say that the act of July 12, 1897, among other things, contains the following specific appropriation:

"For the education and maintenance, including clothing for two fiscal years of the destitute orphans of the deceased soldiers, sailors and marines and the destitute children of permanently disabled soldiers, sailors and marines of the State, admitted to the Soldiers' Orphan Schools and the Soldiers' Orphan Industrial School, and the necessary repairs and improvements to the Soldiers' Orphan Schools and the Soldiers' Orphan Industrial School, the sum of three hundred and forty thousand dollars, or so much thereof as may be necessary: Provided, That the per capita rate for the education, maintenance and clothing of the children in the Soldiers' Orphan Schools shall not exceed the sum of one hundred and forty dollars per annum, or so much thereof as may be necessary; and for those admitted to the Industrial School the per capita rate shall not exceed the sum of two hundred dollars per annum, or so much thereof as may be necessary."

You desire to be advised whether, under this appropriation, the Commission of Soldiers' Orphan Schools can legally use any portion of the funds for necessary repairs and improvements at the schools over and above the maximum per capita rate therein named for the education, maintenance and clothing of the children; in other words, can the Commission expend the maximum per capita for such education, maintenance and clothing, and, in addition thereto, expend sums for necessary repairs and improvements to the Soldiers' Orphan Schools and the Soldiers' Orphan Industrial School?

A careful reading of the language of the act shows that the appropriation is made for a two-fold purpose: First, for the education, maintenance and clothing of the destitute orphans of deceased soldiers, sailors and marines; and, second, for the necessary repairs and improvements to the Orphan Schools and Industrial School.

The only limitation upon the expenditure is found in the proviso, which is as follows:

"Provided, That the per capita rate for the education, maintenance

and clothing of the children in the Soldiers' Orphan Schools shall not exceed the sum of one hundred and forty dollars per annum * * * and for those admitted to the Industrial School the per capita shall not exceed the sum of two hundred dollars per annum * * * *"

It will be observed that this limitation does not cover or apply to necessary repairs or improvements. You are advised, therefore, that the appropriation carries with it the right to expend the maximum per capita named therein in the respective cases, and, in addition thereto, the right to expend such sums as may be required for necessary repairs and improvements.

Very respectfully,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

WAR REVENUE LAW OF 1898—REQUIREMENTS OF, WITH REFERENCE TO OFFICE OF SECRETARY OF THE COMMONWEALTH.

Under the act of Congress, known as the War Revenue Law of 1898, certificates of nomination, nomination papers and other instruments, papers or documents required to be filed in the office of the Secretary of the Commonwealth need no adhesive stamp.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *August 2, 1898.*

RICHARD E. COCHRAN, *Deputy Secretary of the Commonwealth:*

Sir: I am in receipt of yours of 1st inst., in which you inquire:

1. Whether or not, under the War Revenue Law of 1898, certificates of nomination and nomination papers of candidates, required to be filed in the office of the Secretary of the Commonwealth under the act of June 10, 1893, and the several supplements thereto, should have a revenue adhesive stamp upon the same?

2. Whether, in recording or registering any instrument, paper or document in your Department, it is required to be stamped by the 15th section of the War Revenue Law, which provides "it shall not be lawful to record or register any instrument, paper or document, required by law to be stamped, unless a stamp or stamps of the proper amount shall have been affixed and cancelled in the manner prescribed by law," etc.

Section 17 of the act exempts from the stamp taxes imposed by the act all such State, county, town or other municipal corporations in the exercise only of functions strictly belonging to them in their ordinary governmental, taxing or municipal capacity. It has already been held by the Commissioner of Internal Revenue that checks of officers of a county or municipal corporation, drawn in their official

capacity, in the discharge of duties imposed by law, are exempt from taxation. I am of the opinion that the act does not contemplate that certificates of nomination and nomination papers of candidates, filed in the State Department in pursuance of law, require revenue stamps attached.

The same reasoning will apply to the recording or registering of any instrument, paper or document in your office, and I therefore answer the second proposition that such instruments, papers and documents are not within the revenue law and need not be stamped. This, too, is simply carrying out the provisions of the statute, and I think the Federal Revenue Law has no reference to, or was intended to include and thus hamper the administration of State governments.

Respectfully,

(Signed)

HENRY C. McCORMICK,
Attorney General.

ELECTION LAW—CERTIFICATE OF NOMINATION—EFFECT OF PREVIOUS ELECTION.

A certificate of nomination for judge is not entitled to be filed when the political party submitting the same had no candidate and voted for no person for the office in question at the last election for such officer.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *September 9, 1898.*

RICHARD E. COCHRAN, *Deputy Secretary of the Commonwealth:*

Sir: I have before me yours of September 6th, addressed to the Attorney General, in relation to certificate of nomination of Charles L. Hawley for the office of President Judge of the Twenty-sixth Judicial District, composed of the counties of Montour and Columbia.

This certificate purports to have been made at a meeting of the conferrees of said district, duly convened at Harrisburg, Pa., on the 20th day of May, 1898. The said certificate of nomination is accompanied by certificates from the prothonotaries of the counties of Montour and Columbia respectively. The former shows that at the election for sheriff in that county on November 2d, 1897, the prohibition candidate received over nine per cent. of the entire vote polled for said office, while that from the prothonotary of Columbia county shows that at the election for the same year in that county the Prohibition candidate for sheriff received about ten per cent. of the entire vote cast for the office of sheriff. From your letter and other data it seems that in the twenty-sixth Judicial District of Pennsylvania there never was a Prohibition candidate voted for, as such, for the office of President Judge.

The question now presented is whether the certificate of nomination in question is entitled to be filed in your Department under the Baker Ballot Law.

The second section of the act of June 10, 1893 (P. L. 419) provides as follows:

"Any convention of delegates * * * representing a political party which, at the election next preceding, polled at least two per centum of the largest entire vote for any office cast in the State or in the electoral district or division thereof, for which such primary meeting, caucus, convention or board desires to make or certify nominations, may nominate one candidate for each office which is to be filled in the State or in the said district or division at the next ensuing election," &c.

This provision of the law has been considered by this Department in an exhaustive opinion by the Attorney General in the case of the Independent Party, of Allegheny county, wherein it was held that, if the Independent Party had no candidate in the several Legislative, Senatorial and Congressional Districts at the election next preceding, there necessarily could be no returns upon which the Secretary of the Commonwealth could find that such party had the right to file certificates; and it was also held that the vote of the independent Party for the office of coroner at the fall election in 1895 in Allegheny county gave no power to such party to claim the right to file nomination certificates in 1896 for Senatorial or Congressional districts that were in whole or in part comprised within the territorial limits of Allegheny county.

Kindred to this is the opinion of Attorney General Hensel, who held that, where the lines of a legislative district are not coterminous with the lines of the county, nomination papers for judge would require two per centum of the largest entire vote for judge at the last preceding election for judge in the judicial district.

In view of these opinions on the subject you are advised that, inasmuch as the Prohibition Party had no candidate and voted for no person for the office of Judge in the Twenty-sixth Judicial District at the last election for such officer, the said party is not now qualified to file a certificate of nomination for any officer to be elected by the concurrent votes of the counties composing such judicial district.

I may also add that the certificate submitted is defective, inasmuch as it does not comply with the 4th section of the act of June 10, 1893, amended by the act of July 9th, 1897, which requires among other things:

"Two (2). The name of each candidate nominated therein, his profession, business or occupation, if any, and his place of residence, with street and number thereon, if any."

The street and number of the residence of Mr. Hawley are not given.

Under all the circumstances, you are advised that this certificate is not entitled to be filed.

Very respectfully,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

ELECTION LAW—VOTING PLACE FOR SOLDIERS IN U. S. ARMY SERVICE.

Soldiers at home on furlough can vote only from their place of residence; soldiers rendezvoused at their armories vote from there; soldiers in camp vote in camp.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *October 24, 1898.*

DANIEL H. HASTINGS, *Governor:*

Sir: Replying to your request to be advised relative to the right of soldiers in the United States service, to vote, although they may be at the respective places of rendezvous of each company, I beg to say:

1. That Section 6 of Article VIII of the Constitution of Pennsylvania provides:

“Whenever any of the qualified electors of this Commonwealth shall be in actual military service under a requisition from the President of the United States, or by the authority of this Commonwealth, such electors may exercise the right of suffrage in all elections by the citizens under such regulations as are or shall be prescribed by law as fully as if they were present at their usual places of election.”

2. That the 1st section of the act of August 25, 1864 (Purdon, 752, P. L. 216) provides that:

“Whenever any of the qualified electors of this Commonwealth shall be in any actual military service under a requisition from the President of the United States, or by the authority of this Commonwealth, and, as such, absent from their place of residence on the days appointed by law for holding the general or Presidential elections within this State or on the days for holding special elections to fill vacancies, such elector shall be entitled at such times to exercise the right of suffrage as fully as if they were present at their usual places of elections in the manner hereinafter prescribed, and whether, at the time of voting, such electors shall be within the limits of this State or not, and the right of voting shall not be affected in any manner by the fact of their having been credited to other locality than the place of his actual residence by reason of the payment to him of local bounty, by such other locality.”

3. The second section provides that a poll shall be opened in each

company at the quarters of the Captain or other officer thereof, and all electors belonging to such company, who shall be within one mile of such quarters on the day of election, and not prevented by order of their commander, or proximity of the enemy, from returning to their company quarters, shall vote at such poll and at no other place.

4. The same section also provides that officers other than those of a company, and other voters detached and absent from their companies, or in military or naval hospital, or in any vessel or navy yard, may vote at such other polls as may be most convenient for them.

5. The same section further provides that when there are ten or more voters at any place, who shall be unable to attend any company poll or their proper place of election as aforesaid, the electors present may open a poll at such place as they may select and certify in the pollbook, which shall be a record of the proceedings at said election, substantially in the manner and form as prescribed.

6. The 32d section provides that, when any electors less than ten in number shall be members of companies of another State or territory, or for any sufficient or legal cause shall be separated from their proper company, or shall be in any hospital, navy yard, vessel, or on recruiting, provost or other duty, whether within or without this State, under such circumstances as shall render it probable that he or they will be unable to rejoin their proper company, or to be present at his proper place of election, on or before the day of election therein mentioned, said elector or electors shall have a right to vote under the regulations prescribed.

7. The 24th section of the act provides for the appointment of Commissioners not exceeding one to each regiment of Pennsylvania soldiers in the service of this State or of the United States, while the 25th section prescribes the duties of such commissioners.

8. Among such duties so prescribed are delivering the necessary papers to the commanding officers of every company, or part of company of Pennsylvania soldiers in the actual military or naval service of the United States or of this State: and also, as soon as practicable, after the election, to call upon the judges of election and procure one poll book which shall be delivered to the Secretary of the Commonwealth without delay.

9. It seems that various commands of Pennsylvania soldiers regularly mustered into the United States service, have been ordered home, and the several companies thereof have been ordered to rendezvous at their respective armories, there to await either mustering out or further orders; while other regiments, as such, are located in camp awaiting orders.

Upon these facts this question arises, to-wit: Are the soldiers

thus in camp as regiments, as well as those at the various company places of rendezvous, entitled to vote under the laws relating to elections by militia or volunteers in actual service?

In reply to this question, I beg to advise you as follows:

1. That the Constitutional provision above quoted, as well as the various sections of the act of August 25th, 1864, referred to, clearly contemplate that all Pennsylvania soldiers in actual service, whether by regiment, company, or individuals, are entitled to vote, whether they be within Pennsylvania or without her borders.

2. That soldiers, having been mustered into the service of the United States are as much in "actual service," while at their respective places of rendezvous under the order of the authorities at Washington, as though they were at Manila or in Porto Rico under the direction of the Commander-in-Chief.

3. That, while awaiting discharge or further orders, they are in actual service and are entitled to vote only under the provisions of the act of August 25, 1864; and commissioners under said act should be appointed even though the various companies composing a regiment may be rendezvoused at their respective armories.

4. That the commissioners appointed under said act may deliver the necessary papers and blanks to the respective company commanders any time before the election, and as soon as practicable after the election collect the poll books, preserve the same, and deliver them to the Secretary of the Commonwealth.

Very respectfully,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General

IN RE SOLDIER VOTE.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *October 31, 1898.*

DANIEL H. HASTINGS, *Governor:*

Sir: I am in receipt of yours of this date, containing the information that many of the Pennsylvania soldiers are now at their homes on furlough and will be there on election day. You desire to be advised whether these soldiers so at their homes will be permitted to vote at the polling places of their residences respectively or whether they must vote at their respective armories under the act of 1864.

In our letter of October 24th you were advised that soldiers in actual service, while at their respective places of rendezvous under the order of the authorities at Washington, were entitled to vote under the provisions of the act of August 25th, 1864. You are now advised as follows:

1. That soldiers who, on election day, are in camp, as, for instance, at Camp Meade, by regiment, are entitled to vote under the provisions of the act of August 25, 1864, i. e., in camp.

2. That soldiers who may be rendezvoused by company at their respective armories on election day, under pay and awaiting orders, are entitled to vote under the said act in such places of rendezvous.

3. That soldiers who, on election day, are at their homes on furlough, are entitled to vote only at their respective places of residence, as the act of 1864, by its express terms, provides that qualified electors in actual military service, and, as such, absent from their places of residence only, shall be entitled to vote under its provisions.

4. That soldiers who, on election day, shall have been mustered out of the service of the United States, are entitled to vote only at their places of residence as private citizens.

Yours very respectfully,

(Signed)

WILBUR F. REEDER,
Deputy Attorney General.

ELECTION LAW—DUTY OF GOVERNOR AS TO CERTIFICATES OF CONGRESSIONAL NOMINEES.

By the Constitution of the United States the House of Representatives is authorized to be the judge of the qualifications of its own members; it follows therefore that it is the duty of the Governor of Pennsylvania to grant a certificate of election to such candidates for Congress as may be duly certified by the election returns to have been elected.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *December 14, 1898.*

DANIEL H. HASTINGS, *Governor:*

Sir: In the matter of George H. Higgins, a candidate for Congress against Athelston Gaston in the Erie District at the recent election, who has asked you to refuse a certificate of election to Mr. Gaston, although he appears to have been elected upon the face of the returns by a small majority, upon the ground that that majority was obtained by the casting of illegal votes and by fraudulent practices, I respectfully advise you that I think it is the duty of the Executive to grant the certificate to the person who is certified by the election return as having been elected. In cases other than those of members of Congress the question of the validity of an election is purely of a judicial character. By the Constitution of the United States the House of Representatives is authorized to be the judge of the qualifications of its own members. For the Executive of this Commonwealth to undertake to determine whether or not the votes cast for a

certain person for Congress were legal or illegal would be exercising a judicial function and not an executive function. I therefore respectfully recommend to you that the certificate be granted to Mr. Gaston who is certified as having been elected.

I am,

Your obedient servant,

(Signed)

HENRY C. McCORMICK,
Attorney General.

BOARD OF HEALTH—EXPENDITURE FOR SUPPRESSION OF EPIDEMIC—Act of 1897.

The act of July 22, 1897, P. L. 315, authorizes the expenditure of the public moneys for the suppression of an epidemic of small pox in a particular county, provided the precedent condition of action by the State Board of Health has been observed as required by the act.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *December 14, 1898.*

DANIEL H. HASTINGS, *Governor:*

Sir: Replying to your inquiry of this day, as to the power of the State Board of Health to expend moneys for the suppression of an epidemic of small pox in Bedford county, I beg leave to say that by the act of 22d day of July, 1897 (P. L. 315), there was appropriated the sum of fifty thousand dollars out of any money in the Treasury not otherwise appropriated "for the purpose of creating an emergency fund to be used, as occasion may require, by the State Board of Health in the suppression of epidemics, prevention of diseases, and protection of human life in times of disease and disaster beyond the relief of individual and organized charity."

The same act provides that the State Board of Health shall determine that the public health is threatened "either by epidemic or as a result of great disaster, to such an extent that the local authorities and individual and organized charity are unable to meet the emergency," and that "they shall pass a resolution to that effect, stating all the facts in the case and the reasons for considering that State aid is needed, and to what amount, and transmit the same to the Governor. If the resolutions and the reasons therein set forth shall meet with the approval of the Governor, Auditor General and State Treasurer, they shall so certify and file the resolutions and certificate of approval in the office of the Auditor General, who shall then draw his warrant upon the State Treasurer for the amount approved by the Governor, Auditor General and State Treasurer, and place the same in the hands of the treasurer of the State Board of Health, to be

used for the purpose set forth in the resolution approved as aforesaid, and for no other purpose."

The act further provides, that, if, after the epidemic shall have been suppressed, &c., there shall still be a balance of the amount drawn left in the hands of the treasurer of the State Board of Health, he shall, without delay, return the same to the State Treasurer, and it shall become a part of the said emergency fund. And the act still further provides that the treasurer of the State Board of Health "shall file with the Auditor General a specifically itemized statement, made under oath, and accompanied by proper vouchers, of the expenditures of said moneys as soon as possible."

It would seem, therefore, to be clear that the law authorizes the expenditure of the money provided the conditions precedent, to-wit: The action of the State Board of Health, be observed as required by the act of Assembly.

I am

Your obedient servant,

(Signed)

HENRY C. McCORMICK,
Attorney General.

COLLATERAL INHERITANCE TAX—RE-PAYMENT OF, WHEN ERRO-
NEOUSLY PAID.

The only legal authority vested in the State Treasurer to repay tax erroneously paid to the Commonwealth is by the act of June 12, 1878. Two years having elapsed since such erroneous payment, the only remedy is through an act of Assembly appropriating the money.

OFFICE OF THE ATTORNEY GENERAL,
HARRISBURG, PA., *January 14, 1899.*

JAMES S. BEACOM, *State Treasurer:*

Sir: In the matter of the application of the Philadelphia Trust, Safe Deposit and Insurance Company, Gordon Monges and others, executors of Lemuel Coffin, deceased, I beg leave to say that, after full hearing by counsel and due consideration, I advise you that the application for re-payment of the collateral inheritance tax, paid erroneously into the State Treasury, cannot under any act of Assembly be repaid to you. Repeating what I said to Hon. S. M. Jackson, State Treasurer, in letter from this Department, dated June 6th, 1895, and now before me: "I regret to say that the only legal authority vested in the State Treasurer to repay tax erroneously paid to the Commonwealth is by the act of June 12th, 1878, and that, by a proviso contained in said act, all applications for re-payment of tax erroneously paid into the Treasury must be made within two years from the date of payment. I reach this conclusion because of the imperative words of the statute." It has been made perfectly clear

to me that this estate, as it was finally settled, paid several thousand dollars more tax than that to which the Commonwealth was entitled, but as the law now sands the only remedy is through an act of Assembly passed appropriating the money.

I herewith return the petition and letter above referred to.

Very truly yours,

(Signed)

HENRY C. McCORMICK,
Attorney General.

GENERAL RULES OF PRACTICE

IN THE

ATTORNEY GENERAL'S DEPARTMENT.

PROCEDURE.

The Attorney General is the legal adviser of the Governor, the heads of Departments and of the various State boards, heads of State institutions, mine inspectors and other State officials, and, when requested, furnishes orally or in writing formal opinions on questions arising in the administration of the State Government. The written opinions are published bi-ennially in his report to the Legislature, and those rendered upon matters of public interest within the past two years have been included in the present report. The nature and extent of the Attorney General's duties do not permit him to furnish legal advice to individuals other than those officially connected with the State government.

The Attorney General receives for collection from the Auditor General and State Treasurer all claims due the Commonwealth from any source, whereupon he proceeds to collect the same by suit or otherwise as he deems most conducive to the interests of the Commonwealth, and pays over to the State Treasurer all moneys immediately upon his receipt of the same. While most of these claims are transmitted to him for collection by the State Treasurer and Auditor General, as aforesaid, it is his duty to collect any claims due the Commonwealth which may be certified to him by any other State official or State board. He has the right of access at all times to the books and papers in the offices of the Auditor General and State Treasurer, and, in his discretion, may cause a settlement and collection of moneys appearing to be due thereby. In conjunction with the Auditor General and State Treasurer, forming what is commonly known as the "Board of Public Accounts," he revises and re-settles accounts for tax or any other debt due the State, whether from corporations, city or county officers or individuals. Upon formal request of the Insurance Commissioner or the Commissioner of Banking, accompanied by evidence showing insolvency or a business conducted contrary to law, it becomes the duty of the Attorney General to proceed by a suggestion for an order to show cause, in the Dauphin county court, against insolvent and illegally conducted insurance companies, trust companies and building and loan associations, with a view to the winding up of their business and the appointment of receivers. He also has authority under the law to compromise and adjust, before or after suit, any

claims due the Commonwealth which have been certified to him for collection, upon such terms as he deems to the best interest of the Commonwealth.

He examines the proposed charters of incorporation of banks and insurance companies, the amendments or renewals of such charters, and if he finds that they conform to law he approves the same. He has power generally to act for the Commonwealth in all litigation to which it may be a party, but he is never concerned officially in any criminal action. He also prosecutes writs of quo warranto and other extraordinary legal remedies in the name of the Commonwealth. The Attorney General is a member of the Board of Property, the Board of Public Accounts, the Board of Pardons and the Medical Council of the State. The functions of these Boards are fully set forth in their appropriate places in the Biennial Report for 1895-6.

The practice of the Department upon application for writs of quo warranto or mandamus or other extraordinary legal process is as follows:

Upon receipt of petition or application, requesting the Attorney General to institute said proceedings, a certain day is fixed as a time of hearing. Notice of the application and the time of hearing, together with a copy of the petition or application, is required to be served by the petitioner upon the respondent. At the time fixed for the hearing the respective parties are heard in person or by counsel at the Attorney General's office in Harrisburg. Testimony is taken either orally or by affidavit, and if a prima facie case is made out by the complainant, the Attorney General allows the writ asked for by a simple order to that effect, without filing a formal opinion setting forth the reasons for his action. If the writ requested is thus allowed he files his suggestion or bill in the court of common pleas of Dauphin county, which court, under the act of 1870 (P. L. 57), is endowed with special jurisdiction to hear and determine all cases and proceedings in which the Commonwealth is a party. While the general practice is to institute all proceedings of this character in said court, the complainant can, by giving sufficient reason therefor, institute the proceedings at the relation of the Attorney General in his own proper county. If it shall appear to the Attorney General in his discretion that the petitioner or complainant has not made out a prima facie case, he will refuse the application by simple notification that the writ has been refused without giving reasons. The hearing of these cases by the court presents no peculiarities, the quo warranto cases being heard upon suggestion and answer and the equity cases upon bill and answer as in the courts of other counties. The nature and scope of the various proceedings referred to is indicated by the schedules hereinafter found.

The practice with regard to settlements for taxes and other claims is as follows:

These claims come into the hands of the Attorney General only by certification from the Auditor General after settlement made by that official in conjunction with the State Treasurer. If the debtor, after having received a copy of the settlement from the Auditor General, neglects to take an appeal therefrom to the court of common pleas of Dauphin county within sixty days after the approval of such settlement by the State Treasurer, the Auditor General certifies said settlement to the Attorney General for immediate collection, and without further delay an action of assumpsit is brought upon this settlement in the Dauphin county court. The summons obtained from the prothonotary of said court is sent for service to the sheriff of the county in which the office or residence of the debtor is located, together with a copy of the settlement filed in the suit. The sheriff makes his return of service through this Department to the prothonotary, and if the claim is not paid or adjusted and no formal affidavit of defense is filed, judgment is taken upon the return day for the amount of tax or claim, together with interest thereon, at the rate of 12 per cent. from sixty days after the date of settlement, Attorney General's commissions at 5 per cent., and costs of suit. If a formal affidavit of defense is filed before the return day, the case is included in a trial list which is prepared semi-annually when warranted by the accumulation of suits, and tried at a special session of common pleas fixed by the court of Dauphin county. If, however, the debtor should, within sixty days after settlement, file with the Auditor General a formal appeal from the settlement, the said appeal, together with a specification of the legal objections to said settlement, is filed in the office of the prothonotary at Harrisburg, and the proceeding is also included in the trial list above mentioned. The practice in settlements for bonus on charters or increase of capital stock is the same as in other claims except that the interest charged is but 6 per cent. from the date when the bonus becomes due.

The trial of suits of the Commonwealth for unpaid taxes, bonus and other claims presents some peculiarities. The Dauphin county court, as mentioned above, has special jurisdiction under the act of 1870. Under the act of April 22, 1874 (P. L. 109), all tax cases may be tried without the intervention of a jury by filing in the proper office a stipulation to that effect, and nearly all of the Commonwealth's cases are thus tried. Testimony is taken either orally or by affidavit. Many cases are tried entirely by affidavits. As in all other cases either party has the right of appeal from the opinion and finding of the court, and all such appeals are argued before the Supreme Court at its annual session in Harrisburg unless advanced by special order. Cases which involve consideration of the Federal Constitution may be further appealed to the United States Courts, but such appeals are infrequent.

SCHEDULE A.

LIST OF CLAIMS RECEIVED FROM AUDITOR GENERAL AND OTHERS IN 1897 AND 1898.

| Name of Party. | Nature of Claim. | Amount. | Remarks. |
|--|-----------------------------------|----------|--|
| International Brewing Company, | Tax on loans, 1897, | \$24 94 | In hands of assignee for benefit of creditors. |
| International Brewing Company, | Tax on capital stock, 1897, | 160 00 | In hands of assignee for benefit of creditors. |
| Spring City Gas Light Company, | Tax on capital stock, 1895, | 12 50 | In hands of Receiver. |
| Guarantee Homestead, Loan and Trust Company, | Tax on capital stock, 1896, | 52 25 | Pending. |
| Cumberland Light, Heat and Power Company, | Tax on loans, 1896, | 24 70 | Company not liable. |
| Pennsylvania and Maryland Development Company, ... | Bonus, | 3 75 | Defunct. |
| Pennsylvania and Maryland Development Company, ... | Tax on capital stock, 1892, | 25 00 | Defunct. |
| Providence Gas and Water Company, | Bonus, | 593 75 | Pending. |
| East Harrisburg Water Company, | Bonus, | 6 25 | Defunct. |
| Camp Hill Water Company, | Bonus, | 6 25 | Defunct. |
| New Cumberland Water Company, | Bonus, | 6 25 | Defunct. |
| Coatesville Casket Company, | Bonus, | 31 25 | In hands of assignee. |
| Gas Improvement Company of North America, | Tax on capital stock, 1890, | 3 60 | Defunct. |
| Somerton Improvement Company, | Tax on loans, 1892, | 40 32 | Insolvent. |
| Somerton Improvement Company, | Tax on loans, 1893, | 40 32 | Insolvent. |
| Somerton Improvement Company, | Tax on loans, 1894, | 40 32 | Insolvent. |
| Somerton Improvement Company, | Tax on loans, 1895, | 40 32 | Insolvent. |
| Somerton Improvement Company, | Tax on loans, 1896, | 40 32 | Insolvent. |
| Somerton Improvement Company, | Tax on capital stock, 1892, | 55 00 | Insolvent. |
| Somerton Improvement Company, | Tax on capital stock, 1893, | 55 00 | Insolvent. |
| Somerton Improvement Company, | Tax on capital stock, 1894, | 55 00 | Insolvent. |
| Somerton Improvement Company, | Tax on capital stock, 1895, | 55 00 | Insolvent. |
| Somerton Improvement Company, | Tax on capital stock, 1896, | 55 00 | Insolvent. |
| Guarantors' Liability Indemnity Company, | Tax on capital stock, 1896, | 2,500 00 | In hands of receivers. |
| Guarantors' Liability Indemnity Company, | Tax on gross premiums, 1896, | 2,376 19 | In hands of receivers. |
| Guarantors' Liability Indemnity Company, | Tax on gross premiums, 1897, | 603 81 | In hands of receivers. |
| Brock Coal Company, | Bonus, | 62 50 | Defunct. |
| Brock Coal Company, | Tax on loans, 1892, | 66 51 | Defunct. |
| Brock Coal Company, | Tax on loans, 1895, | 68 02 | Defunct. |
| Brock Coal Company, | Tax on loans, 1896, | 68 02 | Defunct. |
| Brock Coal Company, | Tax on capital stock, 1895, | 55 00 | Defunct. |

| | | | |
|--|---|--------|----------------------------|
| Brock Coal Company, | Tax on capital stock, 1896, | 55 00 | Defunct. |
| Washington Real Estate Association, | Tax on capital stock, 1890, | 65 12 | Defunct. |
| Washington Real Estate Association, | Tax on capital stock, 1892-3-4-5-6, | 542 69 | Defunct. |
| Washington Real Estate Association, | Tax on loans 1892-3-4-5-6, | 20 90 | Defunct. |
| Municipal Gas Light Company of Philadelphia, | Tax on capital stock, 1888, | 60 00 | Defunct. |
| Municipal Gas Light Company of Philadelphia, | Tax on capital stock, 1889, | 60 00 | Defunct. |
| Municipal Gas Light Company of Philadelphia, | Tax on capital stock, 1890, | 60 00 | Defunct. |
| Municipal Gas Light Company of Philadelphia, | Tax on capital stock, 1891, | 15 00 | Defunct. |
| Central Pennsylvania Land Company, | Bonus, | 12 50 | Defunct. |
| Central Pennsylvania Land Company, | Tax on capital stock, 1883, | 6 00 | Defunct. |
| Central Pennsylvania Land Company, | Tax on capital stock, 1884, | 3 00 | Defunct. |
| Central Pennsylvania Land Company, | Tax on capital stock, 1886, | 3 00 | Defunct. |
| Central Pennsylvania Land Company, | Tax on capital stock, 1887, | 3 30 | Defunct. |
| Acme Chemical, Mining and Manufacturing Company, | Bonus, | 625 00 | Defunct. |
| Phoenixville Gas, Light and Fuel Company, | Bonus, | 75 00 | Defunct. |
| Two Lick Navigation and Improvement Company, | Bonus, | 2 50 | Defunct. |
| Relief Pipe Line Company, | Bonus, | 400 00 | Defunct. |
| Pittston Industrial Co-operative Association, | Bonus, | 37 50 | Paid. |
| Third Ward Water Works, Franklin, | Bonus, | 1 25 | Paid. |
| Waverly Coal and Coke Company, | Bonus, | 375 00 | Paid. |
| Wyoming Valley Ice Company, | Bonus, | 31 25 | Paid. |
| Reynoldsville Mining and Manufacturing Company, | Tax on loans, 1888, | 399 00 | Defunct. |
| St. Charles Improvement and Mining Company, | Tax on capital stock, 1889-92, | 28 00 | Judgment for Commonwealth. |
| American Homeopathic Publishing Society, | Tax on capital stock, 1880-4, | 30 84 | Judgment for Commonwealth. |
| Erie Real Estate Company, | Tax on capital stock, 1892, | 5 00 | Paid. |
| Centuries Stained Glass Company, | Tax on capital stock, 1893, | 1 15 | Defunct. |
| National Real Estate Company, | Tax on capital stock, 1892, | 197 83 | Pending. |
| Smethport Odd Fellows' Hall Association, | Tax on loans, 1894, | 3 80 | Paid. |
| Howell and King Company, | Tax on capital stock, 1891, | 72 00 | Paid. |
| Bedford County Agricultural Society, | Tax on capital stock, 1889, | 22 92 | Suit discontinued. |
| Bedford County Agricultural Society, | Tax on capital stock, 1890, | 22 92 | Suit discontinued. |
| Keystone Water Company, | Tax on capital stock, 1891, | 1 50 | Paid. |
| Keystone Water Company, | Tax on capital stock, 1892, | 2 50 | Paid. |
| Keystone Water Company, | Tax on capital stock, 1894, | 12 50 | Paid. |
| Brightwood Oil Company, | Tax on capital stock, 1891, | 10 35 | Defunct. |
| Brightwood Oil Company, | Tax on loans, 1892, | 2 66 | Defunct. |
| Brightwood Oil Company, | Tax on capital stock, 1892, | 5 50 | Defunct. |
| Eden Manufacturing Company, | Tax on loans, 1891, | 5 70 | Paid. |
| Eden Manufacturing Company, | Tax on loans, 1892, | 11 40 | Paid. |
| Eden Manufacturing Company, | Tax on capital stock, 1894, | 26 56 | Suit discontinued. |
| Federal Homestead Loan and Trust Company, | Tax on capital stock, 1891, | 21 15 | Judgment for Commonwealth. |
| Federal Homestead Loan and Trust Company, | Tax on capital stock, 1892, | 38 48 | Judgment for Commonwealth. |
| Federal Homestead Loan and Trust Company, | Tax on loans, 1892, | 37 24 | Judgment for Commonwealth. |

SCHEDULE A—Continued.

LIST OF CLAIMS RECEIVED FROM AUDITOR GENERAL AND OTHERS IN 1897 AND 1898.

| Name of Party. | Nature of Claim. | Amount. | Remarks. |
|---|-------------------------------------|---------|----------------------------|
| Federal Homestead Loan and Trust Company, | Tax on capital stock, 1893, | 29 39 | Judgment for Commonwealth. |
| Federal Homestead Loan and Trust Company, | Tax on loans, 1893, | 9 50 | Judgment for Commonwealth. |
| Pittsburgh Clay Manufacturing Company, | Tax on capital stock, 1892, | 18 00 | Paid. |
| Pittsburgh Clay Manufacturing Company, | Tax on capital stock, 1895, | 13 20 | Paid. |
| Altoona Land and Improvement Company, | Bonus, | 20 00 | Judgment for Commonwealth. |
| Bellefonte Furnace Company, | Tax on loans, 1888, | 233 70 | Judgment for Commonwealth. |
| Bellefonte Furnace Company, | Tax on loans, 1889, | 470 25 | Judgment for Commonwealth. |
| Bellefonte Furnace Company, | Tax on loans, 1890, | 498 75 | Judgment for Commonwealth. |
| Bellefonte Furnace Company, | Tax on loans, 1891, | 696 12 | Judgment for Commonwealth. |
| Bellefonte Furnace Company, | Tax on loans, 1892, | 822 11 | Judgment for Commonwealth. |
| Bellefonte Furnace Company, | Tax on loans, 1893, | 811 85 | Judgment for Commonwealth. |
| Bellefonte Furnace Company, | Tax on loans, 1894, | 813 75 | Judgment for Commonwealth. |
| Bellefonte Furnace Company, | Tax on loans, 1895, | 387 22 | Judgment for Commonwealth. |
| Bellefonte Furnace Company, | Tax on loans, 1896, | 813 76 | Judgment for Commonwealth. |
| Minersville Coal and Iron Company, | Tax on capital stock, 1875, | 30 00 | Defunct. |
| Minersville Coal and Iron Company, | Bonus, | 156 25 | Defunct. |
| Lorshburg Run Navigation and Public Road Company, | Bonus, | 25 00 | Defunct. |
| Little Saw Mill Valley Turnpike Road Company, | Tax on capital stock, 1891, | 196 20 | Paid. |
| Fireside Publishing Company, | Bonus, | 4 50 | Paid. |
| Corry Gas and Water Company, | Tax on capital stock, 1891, | 15 00 | Judgment for Commonwealth. |
| Beaver Run Coal Company, | Tax on capital stock, 1883, | 36 42 | Defunct. |
| Glen Olden Land Association, | Tax on loans, 1893, | 95 00 | Judgment for Commonwealth. |
| Noble Coal Company, | Tax on capital stock, 1891, | 600 00 | Judgment for Commonwealth. |
| Guarantee Homestead, Loan and Trust Company, | Tax on loans, 1894, | 42 94 | Judgment for Commonwealth. |
| Rock Point Coal Company, | Tax on capital stock, 1892, | 35 00 | Paid. |
| Vanderbilt Land Company, | Tax on capital stock, 1893, | 6 25 | Paid. |
| Vanderbilt Land Company, | Tax on capital stock, 1895, | 25 00 | Paid. |
| Norway Natural Gas Company, | Tax on capital stock, 1891, | 9 37 | Paid. |
| Norway Natural Gas Company, | Tax on capital stock, 1892, | 159 09 | Paid. |
| American Manufacturing Company, | Tax on capital stock, 1884, | 420 00 | Paid. |
| American Manufacturing Company, | Tax on capital stock, 1884-5, | 240 00 | Paid. |
| Millheim Turnpike Road Company, | Tax on capital stock, 1886, | 8 85 | Paid. |
| Millheim Turnpike Road Company, | Tax on capital stock, 1888, | 8 85 | Paid. |

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| Millheim Turnpike Road Company, | Tax on capital stock, 1892, | 9 87 | Paid. |
| Fairview Terrace Land Company, | Tax on loans, 1893, | 16 30 | Judgment for Commonwealth. |
| Fairview Terrace Land Company, | Tax on loans, 1895, | 11 40 | Judgment for Commonwealth. |
| Fairview Terrace Land Company, | Tax on capital stock, 1893, | 10 00 | Judgment for Commonwealth. |
| Fairview Terrace Land Company, | Tax on capital stock, 1895, | 3 00 | Judgment for Commonwealth. |
| Octave Oil Company, | Bonus, | 100 00 | Judgment for Commonwealth. |
| Octave Oil Company, | Tax on capital stock, 1889, | 15 00 | Judgment for Commonwealth. |
| Octave Oil Company, | Tax on capital stock, 1892, | 25 00 | Judgment for Commonwealth. |
| Octave Oil Company, | Tax on capital stock, 1894, | 20 00 | Judgment for Commonwealth. |
| Octave Oil Company, | Tax on capital stock, 1895, | 20 00 | Judgment for Commonwealth. |
| Fairmount Steamboat Company, | Bonus, | 62 50 | Execution. "Nulla Bona." |
| Fairmount Steamboat Company, | Tax on capital stock, 1885, | 120 00 | Execution. "Nulla Bona." |
| Fairmount Steamboat Company, | Tax on capital stock, 1887, | 110 00 | Execution. "Nulla Bona." |
| Reiner Harrow Company, | Tax on capital stock, 1882, | 49 96 | Defunct. |
| West Newton Mines Company, | Tax on capital stock, 1882, | 84 36 | Paid. |
| South West Coal and Coke Company, | Tax on capital stock, 1884-5, | 480 00 | Paid. |
| South West Coal and Coke Company, | Bonus, | 937 50 | Paid. |
| Seaboard Oil Company, | Tax on capital stock, 1882, | 102 00 | Defunct. |
| Seaboard Oil Company, | Bonus, | 250 00 | Defunct. |
| Schuylkill Iron Company, | Bonus, | 62 50 | Defunct. |
| Schuylkill Iron Company, | Tax on capital stock, 1882, | 90 00 | Defunct. |
| Standard Metallic Paint Company, | Tax on capital stock, 1881-83, | 33 60 | Defunct. |
| Tamaqua Manufacturing Company, | Tax on capital stock, 1884-5, | 29 00 | Paid. |
| Tamaqua Manufacturing Company, | Tax on capital stock, 1884, | 43 50 | Paid. |
| Wyoming Stone Company, | Bonus, | 250 00 | Defunct. |
| Wyoming Stone Company, | Tax on capital stock, 1882, | 40 50 | Defunct. |
| Spring Run Coal Company, | Tax on capital stock, 1881, | 10 11 | Judgment for Commonwealth. |
| Spring Run Coal Company, | Tax on capital stock, 1882, | 10 12 | Judgment for Commonwealth. |
| Spring Run Coal Company, | Tax on capital stock, 1883-84, | 20 26 | Judgment for Commonwealth. |
| Union Oil Refining and Storage Company, | Bonus, | 62 50 | Defunct. |
| Union Oil Refining and Storage Company, | Tax on capital stock, 1887-88, | 80 | Defunct. |
| Union Oil Refining and Storage Company, | Tax on capital stock, 1889, | 40 | Defunct. |
| Western Star Mining Company, | Tax on capital stock, 1879-80, | 47 75 | Judgment for Commonwealth. |
| Western Star Mining Company, | Tax on capital stock, 1881, | 17 91 | Judgment for Commonwealth. |
| Western Star Mining Company, | Tax on capital stock, 1882, | 17 91 | Judgment for Commonwealth. |
| Western Star Mining Company, | Tax on capital stock, 1883, | 14 91 | Judgment for Commonwealth. |
| Western Star Mining Company, | Tax on capital stock, 1886, | 2 99 | Judgment for Commonwealth. |
| Western Star Mining Company, | Tax on capital stock, 1887, | 2 98 | Judgment for Commonwealth. |
| Western Star Mining Company, | Tax on capital stock, 1888, | 60 | Judgment for Commonwealth. |
| Western Star Mining Company, | Tax on capital stock, 1889, | 60 | Judgment for Commonwealth. |
| Western Star Mining Company, | Tax on capital stock, 1890, | 60 | Judgment for Commonwealth. |
| Lebanon Ice Manufacturing Company, | Bonus, | 62 50 | Paid. |
| Patterson Anthracite Mining Company, | Bonus, | 375 00 | Defunct. |

SCHEDULE A—Continued.

LIST OF CLAIMS RECEIVED FROM AUDITOR GENERAL AND OTHERS IN 1897 AND 1898.

| Name of Party. | Nature of Claim. | Amount. | Remarks. |
|---|--------------------------------------|----------|-------------------------------|
| Electrical Supply and Construction Company, | Bonus, | 125 00 | Defunct. |
| Kensington Brick Company, | Bonus, | 125 00 | Paid. |
| Uniontown Glass Company, | Bonus, | 37 50 | Insolvent. |
| North Latrobe Land Company, | Bonus, | 50 00 | Paid. |
| Rice and Robinson Soap Company, | Bonus, | 62 50 | Defunct; insolvent. |
| Black Lick Navigation and Improvement Company, | Bonus, | 2 50 | Defunct. |
| Commercial Insurance Company, | Bonus, | 62 50 | Withdrawn by Auditor General. |
| Bellefonte Furnace Company, | Tax on capital stock, 1894, | 50 00 | Judgment for Commonwealth. |
| Bellefonte Furnace Company, | Tax on capital stock, 1895, | 50 00 | Judgment for Commonwealth. |
| Bellefonte Furnace Company, | Tax on capital stock, 1896, | 15 00 | Judgment for Commonwealth. |
| Rochester Light Company, | Bonus, | 5,000 00 | Defunct. |
| Washington Real Estate Association, | Bonus, | 62 50 | Defunct. |
| Bellevue Land Company, | Bonus, | 112 50 | Judgment for Commonwealth. |
| Midgley Wire Belt Company, | Bonus, | 437 50 | Judgment for Commonwealth. |
| Midgley Wire Belt Company, | Tax on loans, 1889, | 22 06 | Judgment for Commonwealth. |
| Philadelphia Meat Cutter Company, | Bonus, | 125 00 | Defunct. |
| Philadelphia Meat Cutter Company, | Tax on capital stock, 1889, | 6 00 | Defunct. |
| Philadelphia Meat Cutter Company, | Tax on capital stock, 1890, | 6 00 | Defunct. |
| Philadelphia Meat Cutter Company, | Tax on capital stock, 1891, | 6 00 | Defunct. |
| Philadelphia Fuel Gas Company, | Tax on capital stock, 1885-6, | 6 00 | Defunct. |
| Point Breeze Park Association, | Tax on capital stock, 1879, | 30 00 | Defunct. |
| Provident Electrical Company, | Bonus, | 109 50 | Defunct. |
| Pennsylvania Fence Machine Company, | Bonus, | 287 50 | Defunct. |
| Pittsburgh Tool Company, | Tax on capital stock, 1884-5, | 123 40 | Judgment for Commonwealth. |
| Public Life Insurance Company, | Tax on capital stock, 1867-82, | 24 00 | Defunct. |
| Pennsylvania and North Carolina Gold Mining Com- pany, | Tax on capital stock, 1884, | 18 48 | Paid. |
| Plymouth Rolling Mill Company, | Tax on capital stock, 1884, | 229 11 | Defunct; insolvent. |
| Plymouth Rolling Mill Company, | Tax on capital stock 1884-5, | 100 00 | Defunct; insolvent. |
| Philadelphia Machinery Company, | Tax on capital stock, 1884-5, | 20 00 | Defunct; insolvent. |
| Philadelphia Machinery Company, | Tax on loans, 1888, | 1 43 | Defunct; insolvent. |
| Delaware Penrhyn Slate Company, | Tax on capital stock, 1885, | 199 80 | Defunct; insolvent. |
| Delaware Penrhyn Slate Company, | Tax on capital stock, 1886, | 250 00 | Defunct; insolvent. |

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| Delaware Penrhyn Slate Company ,..... | Tax on capital stock, 1887,..... | 205 70 | Defunct; insolvent.- |
| Delaware Penrhyn Slate Company ,..... | Tax on capital stock, 1888,..... | 186 80 | Defunct; insolvent. |
| Delaware Penrhyn Slate Company ,..... | Tax on loans, 1888,..... | 44 65 | Defunct; insolvent. |
| Pennsylvania Tube Works, | Tax on capital stock, 1882,..... | 2,400 00 | Paid. |
| Pennsylvania Tube Works, | Tax on capital stock, 1883,..... | 3,200 00 | Paid. |
| Pennsylvania Tube Works, | Tax on capital stock, 1884,..... | 2,400 00 | Paid. |
| Pennsylvania Tube Works, | Tax on capital stock, 1884-5,..... | 2,133 33 | Paid. |
| Pennsylvania Tube Works, | Tax on loans, 1888,..... | 213 75 | Suit discontinued. |
| Pennsylvania Tube Works, | Tax on loans, 1889,..... | 68 40 | Suit discontinued. |
| Shawmut Coal Company, | Tax on capital stock, 1891,..... | 540 00 | Judgment for Commonwealth. |
| Duquesne Homestead, Loan and Trust Company,..... | Tax on loans, 1892, | 10 26 | Paid. |
| Mutual Artificial Ice Company, | Bonus, | 50 00 | Defunct. |
| Tuck Weighing Machine Company, | Bonus, | 125 00 | Execution. "Nulla Bona." |
| Hallett Slate Company, | Bonus, | 187 50 | Defunct. |
| Gamewell Alarm Company, | Bonus, | 125 00 | Defunct. |
| Kurtz Manufacturing Company, | Bonus, | 75 00 | Defunct. |
| Davis Farrar Company, | Bonus, | 37 50 | Paid. |
| United Coal and Coke Company, | Tax on capital stock, 1884-5,..... | 320 00 | Paid. |
| Lancaster and Reading Narrow Gauge Railroad Com- pany, | Tax on loans, 1886, | 999 50 | Judgment for Commonwealth. |
| Glen Mills Company, | Tax on capital stock, 1883,..... | 1 35 | Judgment for Commonwealth. |
| Glen Mills Company, | Tax on capital stock, 1884,..... | 1 35 | Judgment for Commonwealth. |
| Glen Mills Company, | Tax on capital stock, 1885-86,..... | 2 70 | Judgment for Commonwealth. |
| Glen Mills Company, | Bonus, | 112 50 | Judgment for Commonwealth. |
| Cordelia Iron Company, | Tax on loans, 1886,..... | 51 30 | Judgment for Commonwealth. |
| Cordelia Iron Company, | Tax on capital stock, 1882,..... | 240 00 | Judgment for Commonwealth. |
| Cordelia Iron Company, | Tax on capital stock, 1883,..... | 240 00 | Judgment for Commonwealth. |
| Cordelia Iron Company, | Tax on capital stock, 1884,..... | 240 00 | Judgment for Commonwealth. |
| Cordelia Iron Company, | Tax on capital stock, 1886,..... | 240 00 | Judgment for Commonwealth. |
| Portage Coal and Coke Company, | Tax on capital stock, 1888,..... | 5 88 | Defunct. |
| Portage Coal and Coke Company, | Tax on capital stock, 1889,..... | 22 05 | Defunct. |
| Portage Coal and Coke Company, | Bonus, | 31 25 | Defunct. |
| Carlton's Blended Tea Company, | Bonus, | 125 00 | Defunct. |
| Lewisburg Furniture and Planing Mill Company, | Bonus, | 50 00 | Defunct. |
| Mail Publishing Company, | Bonus, | 75 00 | Judgment for Commonwealth. |
| National Gas Company, | Bonus, | 218 75 | Defunct. |
| Carpenter Ice Company, | Tax on capital stock, 1884,..... | 6 00 | Defunct. |
| Liberty Hall Association, | Tax on capital stock, 1879,..... | 22 50 | Defunct. |
| Laurel Hill Slate Company, | Tax on capital stock, 1883,..... | 75 00 | Judgment for Commonwealth. |
| Mutual Benefit Association, | Tax on capital stock, 1882,..... | 29 22 | Defunct. |
| Moorehall Foundry and Machine Company, | Tax on capital stock, 1881,..... | 75 00 | Defunct. |
| Mercer Nut Lock Company, | Tax on capital stock, 1884-5,..... | 75 00 | Withdrawn by Auditor General. |
| Mercer Nut Lock Company, | Tax on capital stock, 1884,..... | 112 50 | Withdrawn by Auditor General. |

SCHEDULE A—Continued.

LIST OF CLAIMS RECEIVED FROM AUDITOR GENERAL AND OTHERS IN 1897 AND 1898.

| Name of Party. | Nature of Claim. | Amount. | Remarks. |
|--|--------------------------------------|---------|----------------------------|
| Military Academy Stock Company, | Tax on capital stock, 1883, | 111 37 | Paid. |
| Military Academy Stock Company, | Tax on capital stock, 1882, | 88 87 | Paid. |
| McKees Rocks Ferry Company, | Bonus, | 3 75 | Judgment for Commonwealth. |
| McKees Rocks Ferry Company, | Tax on capital stock, 1884, | 90 | Judgment for Commonwealth. |
| McKees Rocks Ferry Company, | Tax on gross receipts, 1894 (6 mo.) | 80 | Judgment for Commonwealth. |
| Lebanon Stove Works, | Tax on loans, 1893, | 119 32 | Paid. |
| Lebanon Stove Works, | Tax on loans, 1894, | 89 30 | Paid. |
| Lebanon Stove Works, | Tax on loans, 1895, | 129 20 | Paid. |
| Lebanon Stove Works, | Tax on loans, 1896, | 177 08 | Paid. |
| Lebanon Stove Works, | Bonus, | 300 00 | Paid. |
| Kyle Coke Company, | Bonus, | 125 00 | Judgment for Commonwealth. |
| Kyle Coke Company, | Tax on capital stock, 1889-90, | 312 56 | Judgment for Commonwealth. |
| Tramway Motor and Cable Company, | Bonus, | 125 00 | Defunct. |
| Whiting Oil Gas Company, | Bonus, | 25 00 | Judgment for Commonwealth. |
| Washington Carbon Company, | Bonus, | 425 00 | Paid. |
| Charter Hosiery Manufacturing Company, | Bonus, | 25 00 | Paid. |
| Bethlehem Electric Light Company, | Tax on loans, 1893, | 75 65 | Paid. |
| Bethlehem Electric Light Company, | Tax on loans, 1895, | 75 65 | Paid. |
| Bethlehem Electric Light Company, | Tax on gross receipts, 1896 (6 mo.) | 127 09 | Paid. |
| Homestead and Highland Street Railway Company, | Tax on capital stock, 1896, | 100 00 | Paid. |
| Homestead and Highland Street Railway Company, | Tax on loans, 1896, | 76 00 | Paid. |
| Homestead and Highland Street Railway Company, | Tax on gross receipts, 1896 (6 mo.) | 66 43 | Paid. |
| United Light Company, Uniontown, | Tax on gross receipts, 1891, | 65 00 | Paid. |
| United Light Company, Uniontown, | Tax on gross receipts, 1892, | 170 44 | Paid. |
| United Light Company, Uniontown, | Tax on gross receipts, 1893, | 167 66 | Paid. |
| United Light Company, Uniontown, | Tax on gross receipts, 1894, | 158 66 | Paid. |
| United Light Company, Uniontown, | Tax on gross receipts, 1895, | 160 85 | Pending. |
| United Light Company, Uniontown, | Tax on gross receipts, 1896, | 169 50 | Pending. |
| United Light Company, Uniontown, | Tax on capital stock, 1895, | 500 00 | Pending. |
| United Light Company, Uniontown, | Tax on capital stock, 1896, | 500 00 | Pending. |
| Palace Theatre Company, | Tax on capital stock, 1891-5, | 6 90 | Judgment for Commonwealth. |
| Palace Theatre Company, | Tax on capital stock, 1896, | 52 50 | Judgment for Commonwealth. |
| Palace Theatre Company, | Tax on loans, 1891, | 57 57 | Judgment for Commonwealth. |

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| Palace Theatre Company, | Tax on loans, 1892, | 79 42 | Judgment for Commonwealth. |
| Palace Theatre Company, | Tax on loans, 1893, | 80 37 | Judgment for Commonwealth. |
| Palace Theatre Company, | Tax on loans, 1894, | 98 99 | Judgment for Commonwealth. |
| Palace Theatre Company, | Tax on loans, 1895, | 83 60 | Judgment for Commonwealth. |
| Palace Theatre Company, | Tax on loans, 1896, | 71 82 | Judgment for Commonwealth. |
| Pennsylvania Caloric Engine Company, | Bonus, | 250 00 | Judgment for Commonwealth. |
| Gloy Manufacturing Company, | Bonus, | 375 00 | Defunct. |
| Combination Steel and Iron Company, Chester, | Bonus, | 312 50 | Paid. |
| Alta Land Company, | Tax on capital stock, 1877-80, | 425 97 | Paid. |
| Automatic Signal Telegraph Company, | Tax on capital stock, 1880, | 16 94 | Judgment for Commonwealth. |
| Benizette Coal and Iron Company, | Tax on capital stock, 1884, | 21 00 | Judgment for Commonwealth. |
| Duncansville, Newry and Leamersville Turnpike Company, | Tax on capital stock, 1887, | 22 50 | Paid. |
| Hope Co-operative Association, | Tax on capital stock, 1876-9, | 23 66 | Defunct. |
| Inter-State Construction Company, | Tax on capital stock, 1885, | 12 00 | Defunct. |
| Island Park Company, | Tax on loans, 1891, | 9 98 | Paid. |
| Island Park Company, | Tax on loans, 1892, | 13 30 | Paid. |
| Island Park Company, | Tax on loans, 1893, | 13 30 | Paid. |
| American Wire Rope Tramway Company, | Tax on capital stock, 1880, | 7 50 | Judgment for Commonwealth. |
| American Wire Rope Tramway Company, | Bonus, | 31 25 | Judgment for Commonwealth. |
| Industrial Aid Company, | Tax on capital stock, 1890, | 7 50 | Defunct. |
| Industrial Aid Company, | Bonus, | 125 00 | Defunct. |
| Lancaster and Reading Narrow Gauge Railroad Company, | Tax on capital stock, 1882, | 11 47 | Judgment for Commonwealth. |
| Lancaster and Reading Narrow Gauge Railroad Company, | Tax on capital stock, 1883, | 11 73 | Judgment for Commonwealth. |
| Grier Ingrained Lumber Company, | Bonus, | 25 00 | Defunct. |
| Allegheny Land Company, | Bonus, | 37 50 | Judgment for Commonwealth. |
| Columbia County, | Board, maintenance, | 366 14 | Paid. |
| Columbia County, | Board, maintenance, | 197 82 | Paid. |
| Mead and Laurel Run Railroad Company, | Tax on capital stock, 1891, | 405 00 | Judgment for Commonwealth. |
| Mead and Laurel Run Railroad Company, | Tax on gross receipts, 1891 (6 mo.) | 44 25 | Judgment for Commonwealth. |
| Mead and Laurel Run Railroad Company, | Tax on gross receipts, 1892 (6 mo.) | 40 62 | Judgment for Commonwealth. |
| Mead and Laurel Run Railroad Company, | Tax on gross receipts, 1893 (6 mo.) | 40 00 | Judgment for Commonwealth. |
| Mead and Laurel Run Railroad Company, | Tax on gross receipts, 1892 (6 mo.) | 38 17 | Judgment for Commonwealth. |
| Hyde Park Natural Gas Company, | Bonus, | 31 25 | Paid. |
| Huntingdon Electric Light Company, | Tax on capital stock, 1891, | 39 60 | Pending before Board of Public Accounts. |
| Huntingdon Electric Light Company, | Tax on loans, 1891, | 75 24 | Pending before Board of Public Accounts. |
| Huntingdon Electric Light Company, | Tax on loans, 1892, | 100 32 | Pending before Board of Public Accounts. |

SCHEDULE A—Continued.

LIST OF CLAIMS RECEIVED FROM AUDITOR GENERAL AND OTHERS IN 1897 AND 1898.

| Name of Party. | Nature of Claim. | Amount. | Remarks. |
|--|-----------------------------------|---------|--|
| Huntingdon Electric Light Company, | Tax on capital stock, 1892, | 66 00 | Pending before Board of Public Accounts. |
| Huntingdon Electric Light Company, | Tax on loans, 1893, | 100 32 | Pending before Board of Public Accounts. |
| Huntingdon Electric Light Company, | Tax on capital stock, 1893, | 66 00 | Pending before Board of Public Accounts. |
| Huntingdon Electric Light Company, | Tax on loans, 1894, | 100 32 | Pending before Board of Public Accounts. |
| Huntingdon Electric Light Company, | Tax on capital stock, 1894, | 66 00 | Pending before Board of Public Accounts. |
| Huntingdon Electric Light Company, | Tax on loans, 1895, | 100 32 | Pending before Board of Public Accounts. |
| Huntingdon Electric Light Company, | Tax on capital stock, 1895, | 66 00 | Pending before Board of Public Accounts. |
| Warren Gas Light Company, | Tax on capital stock, 1891, | 82 50 | Suit discontinued. |
| Warren Gas Light Company, | Tax on capital stock, 1892, | 137 50 | Suit discontinued. |
| Warren Gas Light Company, | Tax on capital stock, 1893, | 137 50 | Suit discontinued. |
| Warren Gas Light Company, | Tax on capital stock, 1894, | 137 50 | Suit discontinued. |
| Warren Gas Light Company, | Tax on capital stock, 1895, | 137 50 | Suit discontinued. |
| Warren Gas Light Company, | Tax on capital stock, 1896, | 137 50 | Suit discontinued. |
| Warren Gas Light Company, | Tax on loans, 1891, | 48 59 | Paid. |
| Warren Gas Light Company, | Tax on loans, 1892, | 64 79 | Paid. |
| Warren Gas Light Company, | Tax on loans, 1893, | 64 79 | Paid. |
| Warren Gas Light Company, | Tax on loans, 1894, | 64 79 | Paid. |
| Warren Gas Light Company, | Tax on loans, 1895, | 64 79 | Paid. |
| Warren Gas Light Company, | Tax on loans, 1896, | 64 79 | Paid. |
| Ursuline Land Company of Pittsburgh, | Bonus, | 187 50 | Defunct. |
| Citizens' Natural Gas Company, Greensburg, | Bonus, | 187 50 | Defunct. |
| Bethlehem Electric Light Company, | Tax on capital stock, 1888, | 110 12 | Paid. |
| Bethlehem Electric Light Company, | Tax on capital stock, 1889, | 110 12 | Paid. |
| Bethlehem Electric Light Company, | Tax on capital stock, 1890, | 110 12 | Paid. |
| Bethlehem Electric Light Company, | Tax on capital stock, 1893, | 535 70 | Paid. |
| Bethlehem Electric Light Company, | Tax on capital stock, 1895, | 550 00 | Paid. |

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| Bethlehem Electric Light Company, | Tax on loans, 1893, | 75 65 | Paid. |
| Kane Flint Bottle Company, | Bonus, | 56 25 | Paid. |
| Ohio Valley Electric Company of Ben Avon, | Bonus, | 31 25 | Paid. |
| Reed Electric Company, | Bonus, | 625 00 | In hands of receiver. |
| Yachting Carousal Manufacturing Company, | Bonus, | 312 50 | Judgment for Commonwealth. |
| Nay Aug Shale Brick Company, | Bonus, | 81 25 | Judgment for Commonwealth. |
| Feltonville Land Company, | Bonus, | 62 50 | Paid. |
| Peet Manufacturing Company, | Bonus, | 62 50 | Judgment for Commonwealth. |
| James Manufacturing Company, | Bonus, | 93 75 | Judgment for Commonwealth. |
| Tloga Hygeia Ice Manufacturing Company, | Bonus, | 125 00 | Judgment for Commonwealth. |
| Galey and Lord Manufacturing Company, | Bonus, | 256 25 | Paid. |
| Citizens' Ice and Refrigerating Company, | Bonus, | 125 00 | Judgment for Commonwealth. |
| Thomas C. Seidel Publishing Company, | Bonus, | 37 50 | Paid. |
| Pritchdale Coal and Coke Company, | Bonus, | 62 50 | Defunct. |
| Mayer Landis & Co., Incorporated, | Bonus, | 62 50 | Paid. |
| Hygeia Ice and Storage Company, | Bonus, | 62 50 | Insolvent; defunct. |
| Frank J. Guckert Company, | Bonus, | 62 50 | Judgment for Commonwealth. |
| Aluminum Musical Instrument Company, | Bonus, | 43 75 | Paid. |
| Glen Hazel Gas Company, | Bonus, | 62 50 | Paid. |
| Freeport Coal and Coke Company, | Bonus, | 31 25 | Judgment for Commonwealth. |
| United States Nut Lock Company, | Bonus, | 493 75 | Judgment for Commonwealth. |
| Elizabethtown Electric Light Company, | Bonus, | 37 50 | Judgment for Commonwealth. |
| Randall Land Company, | Bonus, | 31 25 | Judgment for Commonwealth. |
| Chester News Company, | Bonus, | 37 50 | Paid. |
| Cummings and Verdy Company, | Bonus, | 25 00 | Paid. |
| Delaware and Schuylkill Traction Company, | Bonus, | 62 50 | Defunct. |
| Bald Mount Land Company, | Bonus, | 31 25 | Judgment for Commonwealth. |
| Hardie and Jenkins Company, | Bonus, | 37 50 | Defunct. |
| Ohio River Sheet and Tin Plate Company, | Bonus, | 62 50 | Paid. |
| S. I. Bell Company, | Bonus, | 62 50 | Paid. |
| Pennsylvania Range Boiler Company, | Bonus, | 93 75 | Paid. |
| American Flax Oil Company, | Bonus, | 62 50 | Defunct. |
| Jacob A. Bohem and Brothers, Incorporated, | Bonus, | 62 50 | Judgment for Commonwealth. |
| Gerson Electrical Manufacturing Company, | Bonus, | 62 50 | Insolvent; defunct. |
| Moylan Mills Company, | Bonus, | 25 00 | Defunct. |
| Stanley G. Miller Company, | Bonus, | 31 25 | Defunct. |
| Smith Bailey Silver Company, | Bonus, | 25 00 | Defunct. |
| Crum Lynne Iron and Steel Company, | Bonus, | 31 25 | Defunct. |
| Pyramid Paint Company, | Bonus, | 31 25 | Paid. |
| Miller Manufacturing Company, | Bonus, | 62 50 | Execution. "Nulla Bona." |
| Pennsylvania Real Estate Improvement Company, | Bonus, | 31 25 | Paid. |
| Irwin Natural Gas Company, | Tax on capital stock, 1894, | 412 50 | Insolvent. |
| Irwin Natural Gas Company, | Tax on capital stock, 1895, | 412 50 | Insolvent. |

SCHEDULE A—Continued.

LIST OF CLAIMS RECEIVED FROM AUDITOR GENERAL AND OTHERS IN 1897 AND 1898.

| Name of Party. | Nature of Claim. | Amount. | Remarks. |
|--|-----------------------------------|----------|--|
| Irwin Natural Gas Company, | Tax on capital stock, 1896, | 412 50 | Insolvent. |
| Irwin Natural Gas Company, | Bonus, | 125 00 | Insolvent. |
| Crescent Land and Improvement Company, | Tax on loans, 1895, | 15 96 | Paid. |
| Crescent Land and Improvement Company, | Tax on loans, 1896, | 15 96 | Paid. |
| Crescent Land and Improvement Company, | Tax on capital stock, 1895, | 40 00 | Paid. |
| Crescent Land and Improvement Company, | Tax on capital stock, 1896, | 40 00 | Paid. |
| Chester Land and Improvement Company, | Tax on capital stock, 1895, | 182 63 | Judgment for Commonwealth. |
| Chester Land and Improvement Company, | Tax on loans, 1896, | 294 30 | Judgment for Commonwealth. |
| Chester Land and Improvement Company, | Tax on loans, 1895, | 274 74 | Judgment for Commonwealth. |
| Chester Land and Improvement Company, | Tax on capital stock, 1896, | 183 88 | Judgment for Commonwealth. |
| Citizens' Natural Gas Company, | Tax on capital stock, 1895, | 25 00 | Paid. |
| Citizens' Natural Gas Company, | Tax on capital stock, 1896, | 102 50 | Paid. |
| Association American Inventors, | Bonus, | 31 25 | Paid. |
| Association American Inventors, | Tax on capital stock, 1894, | 125 00 | Paid. |
| Association American Inventors, | Tax on capital stock, 1895, | 250 00 | Paid. |
| Association American Inventors, | Tax on capital stock, 1896, | 183 00 | Judgment for Commonwealth. |
| Columbia Worsted Company, | Bonus, | 75 00 | Paid. |
| Ashley Light, Heat and Power Company, | Bonus, | 62 50 | Defunct. |
| Boyle Brothers Coal Company, | Bonus, | 62 50 | Paid. |
| Beaver Valley Telegraph and Telephone Company, ... | Bonus, | 31 25 | Judgment for Commonwealth; defunct. |
| Pennsylvania Brick Manufacturing Company, | Bonus, | 62 50 | Judgment for Commonwealth; defunct. |
| Harmony Brick Company, | Bonus, | 37 50 | Paid. |
| Philadelphia Reduction Company, | Bonus, | 43 75 | Judgment for Commonwealth; defunct. |
| Sowego Water and Power Company, | Bonus, | 248 75 | Judgment for Commonwealth; |
| Knoxville Land and Improvement Company, | Bonus, | 1,237 50 | Paid. |
| York Haven Lumber Company, | Bonus, | 62 50 | Paid. |
| Valley Coal Company of Scranton, | Bonus, | 62 50 | Paid. |
| Dauphin Light, Heat and Power Company, | Bonus, | 62 50 | Judgment for Commonwealth. |
| Diamond Mica Company, | Bonus, | 32 50 | Paid. |

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| Penn Milling Company, | Bonus, | 50 00 | Paid. |
| Dayton Milling Company, | Bonus, | 62 50 | Paid. |
| Erie Dock and Transportation Company, | Bonus, | 187 50 | Paid. |
| Chester Traction Company, | Bonus, | 620 00 | Paid. |
| Penn Elevator Company, | Bonus, | 62 50 | Judgment for Commonwealth; defunct. |
| Lancaster Ice Manufacturing Company, | Bonus, | 125 00 | Paid. |
| Keystone Rubber Company, | Bonus, | 118 75 | Paid. |
| Philadelphia and West Chester Traction Company, | Bonus, | 772 75 | Paid. |
| Avonmore Foundry and Machine Company, | Bonus, | 125 00 | Paid. |
| Cummings Filter Company of Philadelphia, | Bonus, | 125 00 | Defunct. |
| Cambridge Springs Company, | Bonus, | 156 25 | Paid. |
| Windsor Hotel Company, | Bonus, | 125 00 | Paid. |
| Philadelphia, Wilmington and Maryland Transporta- tion and Construction Company, | Bonus, | 125 00 | Insolvent. |
| Chartiers Creek Coal Company, | Bonus, | 200 00 | Defunct. |
| Avonmore Foundry and Machine Company, | Bonus, | 125 00 | In hands of receiver. |
| Diagraph Company, | Bonus, | 737 50 | Insolvent. |
| W. J. McClurg Gas Construction Company, | Bonus, | 187 50 | Defunct. |
| McKeesport Brewing Company, | Bonus, | 849 77 | Paid. |
| West Ridge Coal Company, | Bonus, | 375 00 | Paid. |
| Domestic Supply Company, | Bonus, | 125 00 | Paid. |
| Glenmore Foundry and Machine Company, | Bonus, | 125 00 | Defunct. |
| Erie Hedge Company, | Bonus, | 187 50 | Suit discontinued. |
| Doubling Gap Mineral Springs Company, | Bonus, | 93 75 | Judgment for Commonwealth. |
| P. C. Wiest Company, | Bonus, | 187 50 | Paid. |
| Philadelphia Publishing Company, | Bonus, | 125 00 | Defunct. |
| James Brothers Lumber Company, | Bonus, | 93 75 | Paid. |
| Delaware County Gas Manufacturing Company, | Bonus, | 312 50 | Defunct. |
| Somerset Hotel Company, | Bonus, | 178 75 | Paid. |
| Deep Creek Water Company, | Bonus, | 125 00 | Judgment for Commonwealth. |
| Thompson Diphtheria Cure Company of Williamsport, .. | Bonus, | 125 00 | Paid. |
| Connellsville Sheet Iron and Tin Plate Company, | Bonus, | 187 50 | Paid. |
| West End Rolling Mill Company of Lebanon, | Bonus, | 125 00 | Paid. |
| Carson Coal Company, | Bonus, | 90 00 | Paid. |
| Pentz Rechenzaum Electric Company, | Bonus, | 87 50 | Defunct. |
| Everson Compound Tube Company, | Bonus, | 123 75 | Defunct; insolvent. |
| Pocono Mountain Ice Company, | Bonus, | 187 50 | Paid. |
| Alcatraz Paving Company, | Bonus, | 122 50 | Paid. |
| Erie Electric Motor Company, | Tax on capital stock, 1894, | 700 00 | Paid. |
| Erie Electric Motor Company, | Tax on capital stock, 1895, | 700 00 | Paid. |
| Erie Electric Motor Company, | Tax on capital stock, 1896, | 700 00 | Paid. |
| Erie Electric Motor Company, | Tax on gross receipts, 1894 (6 mo.) | 480 56 | Paid. |

SCHEDULE A—Continued.

LIST OF CLAIMS RECEIVED FROM AUDITOR GENERAL AND OTHERS IN 1897 AND 1898.

| Name of Party. | Nature of Claim. | Amount. | Remarks. |
|---|-------------------------------------|----------|----------------------------|
| Erie Electric Motor Company, | Tax on gross receipts, 1894 (6 mo.) | 649 28 | Paid. |
| Erie Electric Motor Company, | Tax on gross receipts, 1895 (6 mo.) | 502 84 | Paid. |
| Erie Electric Motor Company, | Tax on gross receipts, 1895 (6 mo.) | 697 44 | Paid. |
| Erie Electric Motor Company, | Tax on gross receipts, 1896 (6 mo.) | 571 68 | Paid. |
| Irwin Natural Gas Company, | Tax on capital stock, 1891, | 117 90 | Partly paid; insolvent. |
| Irwin Natural Gas Company, | Tax on capital stock, 1892, | 412 50 | Insolvent. |
| Irwin Natural Gas Company, | Tax on capital stock, 1893, | 412 50 | Insolvent. |
| Tyrone Opera House Company, | Tax on loans, 1894, | 30 40 | Judgment for Commonwealth. |
| Tyrone Opera House Company, | Tax on loans, 1895, | 30 40 | Judgment for Commonwealth. |
| Tyrone Opera House Company, | Tax on capital stock, 1893, | 40 00 | Judgment for Commonwealth. |
| Tyrone Opera House Company, | Tax on capital stock, 1894, | 40 00 | Judgment for Commonwealth. |
| Tyrone Opera House Company, | Tax on capital stock, 1895, | 40 00 | Judgment for Commonwealth. |
| Ursina and North Fork Railway Company, | Tax on capital stock, 1892, | 100 00 | Paid. |
| Ursina and North Fork Railway Company, | Tax on capital stock, 1893, | 100 00 | Paid. |
| Ursina and North Fork Railway Company, | Tax on capital stock, 1894, | 100 00 | Paid. |
| Ursina and North Fork Railway Company, | Tax on capital stock, 1895, | 100 00 | Paid. |
| William G. Price Company, | Bonus, | 312 50 | Defunct. |
| Mt. Vernon Coal Company, | Tax on capital stock, 1894, | 50 00 | Judgment for Commonwealth. |
| Mt. Vernon Coal Company, | Tax on capital stock, 1895, | 500 00 | Judgment for Commonwealth. |
| Mt. Vernon Coal Company, | Tax on loans, 1895, | 190 00 | Judgment for Commonwealth. |
| Ellwood Ivins Tube Company, | Bonus, | 213 75 | Defunct. |
| City Button Works, | Bonus, | 375 00 | Defunct. |
| West Philadelphia Steam Heat Company, | Bonus, | 487 50 | Judgment for Commonwealth. |
| Fairmount Ice Manufacturing Company, | Bonus, | 500 00 | Paid. |
| Philadelphia Paving and Construction Company, | Bonus, | 250 00 | Defunct. |
| Cambria Lumber Company, | Bonus, | 311 25 | Judgment for Commonwealth. |
| Hartman Manufacturing Company, Ellwood City, | Bonus, | 306 25 | Paid. |
| Philadelphia Mutual Fire Insurance Company, | Penalty, | 1,700 00 | Suit discontinued. |
| Marsden American Cellulose Company, | Bonus, | 1,250 00 | Paid. |
| Pennsylvania Wood Company, | Bonus, | 125 00 | Paid. |
| Uhlerville Paper Mill Company, | Bonus, | 187 50 | Paid. |
| First Accident Insurance Company of Pennsylvania, ... | Bonus, | 125 00 | Judgment for Commonwealth. |
| Corry Radiator Company, | Bonus, | 93 75 | Paid. |

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| 9-23-98 | Tremont Engine and Boiler Works, | Bonus, | 125 00 | Judgment for Commonwealth. |
| | Jeannette Textile Manufacturing Company, | Bonus, | 125 00 | Judgment for Commonwealth. |
| | Pittston Sewer and Drainage Company, | Bonus, | 62 50 | Defunct. |
| | Phoenix Preserving Company, | Bonus, | 62 50 | Defunct. |
| | Mintzer Producing Company, | Bonus, | 62 50 | Claim withdrawn by Auditor General. |
| | Ephrata Gas, Light, Heat and Power Company, | Bonus, | 62 50 | Judgment for Commonwealth. |
| | Grain Scouring Machine Company, | Bonus, | 125 00 | Judgment for Commonwealth. |
| | Pittsburgh Architectural Iron Works Company, | Bonus, | 187 50 | Insolvent. |
| | Yough Coke and Chemical Company, | Bonus, | 437 50 | Verdict for defendant. |
| | Connellsville Extension Company, | Bonus, | 187 50 | Paid. |
| | Muhlenberg Brewing Company, | Bonus, | 93 75 | Paid. |
| | Polish American Brewing Company, | Bonus, | 125 00 | Insolvent. |
| | Altoona Foundry and Machine Company, | Bonus, | 125 00 | Paid. |
| | Bloomsburg Car Manufacturing Company, | Bonus, | 250 00 | Paid. |
| | Kensington Electric Company, | Tax on capital stock, 1895, | 660 03 | Paid. |
| | Lackawanna Electric Power Company, | Tax on loans, 1894, | 50 16 | Judgment for Commonwealth. |
| | Lackawanna Electric Power Company, | Tax on loans, 1895, | 50 16 | Judgment for Commonwealth. |
| | Lackawanna Electric Power Company, | Tax on capital stock, 1895, | 151 25 | Judgment for Commonwealth. |
| | American Patents Company, | Tax on capital stock, 1895, | 162 50 | Defunct. |
| | Jeannette Gas Company, | Tax on capital stock, 1892, | 93 00 | Paid. |
| | Bolivar Coal and Coke Company, | Tax on capital stock, 1895, | 225 00 | Paid. |
| | Bellwood Water Company, | Tax on loans, 1895, | 95 00 | Paid. |
| | Bellwood Water Company, | Tax on capital stock, 1895, | 60 00 | Judgment satisfied. |
| | Bellefonte Central Railroad Company, | Tax on loans, 1894, | 146 49 | Paid. |
| | Bellefonte Central Railroad Company, | Tax on loans, 1895, | 134 90 | Paid. |
| | Bellefonte Central Railroad Company, | Tax on capital stock, 1895, | 50 00 | Paid. |
| | Bellefonte Central Railroad Company, | Tax on gross receipts, 1895 (6 mo.) | 88 57 | Paid. |
| | Bellefonte Central Railroad Company, | Tax on gross receipts, 1896 (6 mo.) | 86 04 | Paid. |
| | Warren Gas Light Company, | Tax on capital stock, 1889, | 75 00 | Suit discontinued. |
| | Warren Gas Light Company, | Tax on loans, 1889, | 25 89 | Paid. |
| | Warren Gas Light Company, | Tax on capital stock, 1890, | 56 25 | Suit discontinued. |
| | Warren Gas Light Company, | Tax on loans, 1890, | 44 18 | Paid. |
| | River View Electric Street Railway Company, | Penalty, | 5,000 00 | Judgment for Commonwealth. |
| | South Shore Street Railway Company, | Penalty, | 5,000 00 | Withdrawn by Deputy Secretary of Internal Affairs. |
| | Pittsburgh Passenger Railway Company, | Penalty, | 5,000 00 | Defunct. |
| | Pittsburgh, Arlington Heights and St. Clair Railway Company, | Penalty, | 5,000 00 | Judgment for Commonwealth. |
| | Philadelphia County, | Board, maintenance, | 50,032 71 | Judgment for Commonwealth. |
| | Ellwood Gas Stove and Stamping Company, | Bonus, | 56 25 | Paid. |
| | Bellwood Water Company, | Tax on loans, 1894, | 104 50 | Paid. |
| | Bellwood Water Company, | Tax on capital stock, 1894, | 66 00 | Judgment satisfied. |

SCHEDULE A—Continued.

LIST OF CLAIMS RECEIVED FROM AUDITOR GENERAL AND OTHERS IN 1897 AND 1898.

| Name of Party. | Nature of Claim. | Amount. | Remarks. |
|---|-----------------------------------|----------|-------------------------------|
| Algonquin Improvement Company, | Tax on loans, 1886, | 150 28 | Paid. |
| Algonquin Improvement Company, | Tax on loans, 1887, | 174 01 | Paid. |
| Algonquin Improvement Company, | Tax on loans, 1888, | 150 28 | Paid. |
| Algonquin Improvement Company, | Tax on loans, 1889, | 150 28 | Paid. |
| Algonquin Improvement Company, | Tax on loans, 1890, | 141 73 | Paid. |
| Algonquin Improvement Company, | Tax on loans, 1891, | 133 18 | Paid. |
| Algonquin Improvement Company, | Tax on loans, 1895, | 651 42 | Paid. |
| Algonquin Improvement Company, | Tax on capital stock, 1895, | 1,087 99 | Paid. |
| Saltsburg Coal Company, | Bonus, | 2,000 00 | Suit discontinued. |
| Saltsburg Coal Company, | Tax on loans, 1891, | 604 20 | Suit discontinued. |
| Saltsburg Coal Company, | Tax on loans, 1892, | 805 60 | Suit discontinued. |
| Saltsburg Coal Company, | Tax on loans, 1893, | 805 60 | Suit discontinued. |
| Saltsburg Coal Company, | Tax on loans, 1894, | 805 60 | Suit discontinued. |
| Saltsburg Coal Company, | Tax on loans, 1895, | 805 60 | Suit discontinued. |
| Elwood Water Company, | Bonus, | 243 75 | Withdrawn by Auditor General. |
| Elwood Water Company, | Tax on capital stock, 1893, | 200 00 | Withdrawn by Auditor General. |
| Elwood Water Company, | Tax on capital stock, 1894, | 200 00 | Withdrawn by Auditor General. |
| Elwood Water Company, | Tax on capital stock, 1895, | 200 00 | Withdrawn by Auditor General. |
| Elwood Gas Company, | Tax on capital stock, 1893, | 150 00 | Withdrawn by Auditor General. |
| Elwood Gas Company, | Tax on capital stock, 1894, | 150 00 | Withdrawn by Auditor General. |
| Elwood Gas Company, | Tax on capital stock, 1895, | 150 00 | Withdrawn by Auditor General. |
| Carlisle Mining and Paint Manufacturing Company, .. | Bonus, | 31 25 | Defunct. |
| Leader Printing and Publishing Company, | Bonus, | 3 75 | Defunct. |
| Brock Coal Company, | Bonus, | 62 50 | In hands of receiver. |
| Brock Coal Company, | Tax on loans, 1893, | 15 69 | In hands of receiver. |
| Brock Coal Company, | Tax on loans, 1894, | 20 61 | In hands of receiver. |
| Brock Coal Company, | Tax on capital stock, 1891, | 209 40 | In hands of receiver. |
| Brock Coal Company, | Tax on capital stock, 1892, | 500 00 | In hands of receiver. |
| Brock Coal Company, | Tax on capital stock, 1893, | 250 00 | In hands of receiver. |
| Brock Coal Company, | Tax on capital stock, 1894, | 50 00 | In hands of receiver. |
| Edison Electric Illuminating Company (Lancaster), ... | Tax on capital stock, 1892, | 675 00 | Paid. |
| Edison Electric Illuminating Company (Lancaster), ... | Tax on capital stock, 1893, | 675 00 | Paid. |
| Edison Electric Illuminating Company (Lancaster), ... | Tax on capital stock, 1894, | 607 50 | Paid. |

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| Edison Electric Illuminating Company (Lancaster),.... | Tax on capital stock, 1895,..... | 650 00 | Paid. |
| Edison Electric Illuminating Company (Lancaster),.... | Tax on loans, 1892, | 133 00 | Paid. |
| Edison Electric Illuminating Company (Lancaster),.... | Tax on loans, 1893, | 599 26 | Paid. |
| Edison Electric Illuminating Company (Lancaster),.... | Tax on loans, 1894, | 756 96 | Paid. |
| Edison Electric Illuminating Company (Lancaster),.... | Tax on loans, 1895, | 1,148 00 | Paid. |
| Edison Electric Illuminating Company (Lancaster),.... | Tax on gross receipts, 1891 (6 mo.) | 23 59 | Paid. |
| Edison Electric Illuminating Company (Lancaster),.... | Tax on gross receipts, 1892 (6 mo.) | 60 00 | Paid. |
| Edison Electric Illuminating Company (Lancaster),.... | Tax on gross receipts, 1893 (6 mo.) | 60 00 | Paid. |
| Edison Electric Illuminating Company (Lancaster),.... | Tax on gross receipts, 1893 (6 mo.) | 60 00 | Paid. |
| Edison Electric Illuminating Company (Lancaster),.... | Tax on gross receipts, 1894 (6 mo.) | 60 00 | Paid. |
| Edison Electric Illuminating Company (Lancaster),.... | Tax on gross receipts, 1894 (6 mo.) | 60 00 | Paid. |
| Edison Electric Illuminating Company (Lancaster),.... | Tax on gross receipts, 1895 (6 mo.) | 226 92 | Paid. |
| Edison Electric Illuminating Company (Lancaster),.... | Tax on gross receipts, 1895 (6 mo.) | 246 58 | Paid. |
| Beaver Falls Improvement Company, | Tax on capital stock, 1893,..... | 90 00 | Paid. |
| Beaver Falls Improvement Company, | Tax on capital stock, 1894, | 90 00 | Paid. |
| Beaver Falls Improvement Company, | Tax on capital stock, 1895,..... | 90 00 | Paid. |
| Bloomsburg Banking Company, | Tax on net earnings, 1894, | 199 50 | In hands of receiver. |
| Bloomsburg Banking Company, | Tax on net earnings, 1895, | 199 50 | In hands of receiver. |
| Bloomsburg Banking Company, | Tax on net earnings, 1896, | 199 50 | In hands of receiver. |
| Collingdale Land and Improvement Company, | Tax on capital stock, 1895, | 39 00 | Judgment for Commonwealth. |
| Kensington Electric Company, | Tax on loans, 1895, | 66 88 | Paid. |
| Pottsville Iron and Steel Company, | Tax on loans, 1890, | 738 15 | In hands of receivers. |
| Pottsville Iron and Steel Company, | Tax on loans, 1891, | 738 15 | In hands of receivers. |
| Pottsville Iron and Steel Company, | Tax on loans, 1892, | 985 64 | In hands of receivers. |
| Pottsville Iron and Steel Company, | Tax on loans, 1893, | 985 64 | In hands of receivers. |
| Pittsburgh and Castle Shannon Railroad Company,.... | Tax on loans, 1892, | 760 00 | Pending. |
| Pittsburgh and Castle Shannon Railroad Company,.... | Tax on loans, 1893, | 794 53 | Pending. |
| Pittsburgh and Castle Shannon Railroad Company,.... | Tax on loans, 1894, | 760 00 | Pending. |
| Pittsburgh and Castle Shannon Railroad Company,.... | Tax on loans, 1895, | 760 00 | Pending. |
| Pittsburgh and Castle Shannon Railroad Company,.... | Tax on gross receipts, 1895 (6 mo.) | 219 98 | Pending. |
| Pittsburgh and Castle Shannon Railroad Company,.... | Tax on gross receipts, 1895 (6 mo.) | 206 68 | Paid. |
| Pittsburgh and Castle Shannon Railroad Company,.... | Tax on gross receipts, 1896 (6 mo.) | 223 91 | Pending. |
| Pittsburgh and Castle Shannon Railroad Company,.... | Tax on gross receipts, 1894 (6 mo.) | 181 42 | Paid. |
| Pittsburgh and Castle Shannon Railroad Company,.... | Tax on gross receipts, 1894 (6 mo.) | 228 22 | Paid. |
| Bloomsburg Electric Railway Company, | Penalty, | 5,000 00 | Claim withdrawn by Deputy Secretary of Internal Affairs. |
| Du Bois Traction Company, | Penalty, | 5,000 00 | Claim withdrawn by Deputy Secretary of Internal Affairs. |
| United Traction Company of Pittsburgh, | Penalty, | 5,000 00 | Claim withdrawn by Deputy Secretary of Internal Affairs. |
| Federal Street and Pleasant Valley Passenger Railway Company, | Penalty, | 5,000 00 | Claim withdrawn by Deputy Secretary of Internal Affairs. |

SCHEDULE A—Continued.

LIST OF CLAIMS RECEIVED FROM AUDITOR GENERAL AND OTHERS IN 1897 AND 1898.

| Name of Party. | Nature of Claim. | Amount. | Remarks. |
|---|-----------------------------------|----------|--|
| North End Street Railway Company, | Penalty, | 5,000 00 | Claim withdrawn by Deputy Secretary of Internal Affairs. |
| Pittsburgh Union Passenger Railway Company, | Penalty, | 5,000 00 | Claim withdrawn by Deputy Secretary of Internal Affairs. |
| Pittsburgh, Allegheny and Manchester Passenger Railway Company, | Penalty, | 5,000 00 | Claim withdrawn by Deputy Secretary of Internal Affairs. |
| Slatington Street Railway Company, | Penalty, | 5,000 00 | Claim withdrawn by Deputy Secretary of Internal Affairs. |
| West Side Traction Company, | Penalty, | 5,000 00 | Claim withdrawn by Deputy Secretary of Internal Affairs. |
| Sheridan Terrace Passenger Railway Company, | Penalty, | 5,000 00 | Claim withdrawn by Deputy Secretary of Internal Affairs. |
| Sanatoga, Royersford and Collegeville Electric Railway Company, | Penalty, | 5,000 00 | Claim withdrawn by Deputy Secretary of Internal Affairs. |
| Radnor, Haverford and Philadelphia Passenger Railway Company, | Penalty, | 5,000 00 | Claim withdrawn by Deputy Secretary of Internal Affairs. |
| Pittsburgh and North Side Traction Company, | Penalty, | 5,000 00 | Claim withdrawn by Deputy Secretary of Internal Affairs. |
| Norristown and Perkiomen Creek Electric Railway Company, | Penalty, | 5,000 00 | Claim withdrawn by Deputy Secretary of Internal Affairs. |
| East Reading Electric Railway Company, | Penalty, | 5,000 00 | Claim withdrawn by Deputy Secretary of Internal Affairs. |
| Braddock, Wilmerding and Pitcairn Railway Company, | Penalty, | 5,000 00 | Claim withdrawn by Deputy Secretary of Internal Affairs. |
| Brady Street Railway Company, | Penalty, | 5,000 00 | Claim withdrawn by Deputy Secretary of Internal Affairs. |
| Elwood Short Line Railroad Company, | Tax on capital stock, 1892, | 15 00 | Withdrawn by Auditor General. |
| Elwood Short Line Railroad Company, | Tax on capital stock, 1893, | 1,500 00 | Withdrawn by Auditor General. |
| Elwood Short Line Railroad Company, | Tax on capital stock, 1894, | 1,500 00 | Withdrawn by Auditor General. |

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| Elwood Short Line Railroad Company, | Tax on capital stock, 1895, | 1,500 00 | Withdrawn by Auditor General. |
| Elwood Hotel Company, | Tax on capital stock, 1892, | 2 75 | Withdrawn by Auditor General. |
| Elwood Hotel Company, | Tax on capital stock, 1893, | 300 00 | Withdrawn by Auditor General. |
| Elwood Hotel Company, | Tax on capital stock, 1894, | 300 00 | Withdrawn by Auditor General. |
| Elwood Hotel Company, | Tax on capital stock, 1895, | 300 00 | Withdrawn by Auditor General. |
| Elwood Electric Light Company, | Tax on capital stock, 1893, | 107 63 | Withdrawn by Auditor General. |
| Elwood Electric Light Company, | Tax on capital stock, 1894, | 125 00 | Withdrawn by Auditor General. |
| Elwood Electric Light Company, | Tax on capital stock, 1895, | 125 00 | Withdrawn by Auditor General. |
| Elwood Electric Light Company, | Tax on gross receipts, 1893 (1 yr.) | 10 54 | Withdrawn by Auditor General. |
| Ellwood Electric Light Company, | Tax on gross receipts, 1894 (1 yr.) | 16 37 | Withdrawn by Auditor General. |
| Ellwood Electric Light Company, | Tax on gross receipts, 1895 (1 yr.) | 21 03 | Withdrawn by Auditor General. |
| Ellwood Electric Light Company, | Tax on gross receipts, 1896 (6 mo.) | 10 42 | Withdrawn by Auditor General. |
| Allentown Electric Light and Power Company, | Tax on capital stock, 1895, | 975 00 | Paid. |
| Allentown Electric Light and Power Company, | Tax on gross receipts, 1896 (6 mo.) | 226 62 | Paid. |
| Allentown Electric Light and Power Company, | Tax on gross receipts, 1897 (6 mo.) | 209 64 | Paid. |
| Riverton Ferry Company, | Tax on gross receipts, 1886 (6 mo.) | 3 74 | Paid. |
| Riverton Ferry Company, | Tax on gross receipts, 1887 (6 mo.) | 2 42 | Paid. |
| Riverton Ferry Company, | Tax on capital stock, 1885, | 15 | Paid. |
| Riverton Ferry Company, | Tax on capital stock, 1886, | 45 | Paid. |
| Riverton Ferry Company, | Tax on capital stock, 1887, | 82 | Paid. |
| Riverton Ferry Company, | Tax on capital stock, 1890, | 1 47 | Paid. |
| Wharton Railroad Switch Company, | Bonus, | 1,000 00 | Paid. |
| Wharton Railroad Switch Company, | Tax on capital stock, 1892, | 931 75 | Paid by pro rata award of auditor. |
| Wharton Railroad Switch Company, | Tax on capital stock, 1897, | 135 00 | Paid by pro rata award of auditor. |
| Wharton Railroad Switch Company, | Tax on capital stock, 1898, | 135 00 | Paid by pro rata award of auditor. |
| Wharton Railroad Switch Company, | Tax on loans, 1897, | 138 97 | Paid by pro rata award of auditor. |
| Wharton Railroad Switch Company, | Tax on loans, 1898, | 138 97 | Paid by pro rata award of auditor. |
| Fayette Coke and Furnace Company, | Bonus, | 18 33 | Paid. |
| Fayette Coke and Furnace Company, | Tax on capital stock, 1881, | 300 00 | Paid. |
| Fayette Coke and Furnace Company, | Tax on capital stock, 1889, | 75 00 | Paid. |
| Fayette Coke and Furnace Company, | Tax on capital stock, 1890, | 45 00 | Paid. |
| Fayette Coke and Furnace Company, | Tax on capital stock, 1891, | 29 40 | Paid. |
| Fayette Coke and Furnace Company, | Tax on capital stock, 1892, | 49 00 | Paid. |
| Fayette Coke and Furnace Company, | Tax on capital stock, 1893, | 40 00 | Paid. |
| Fayette Coke and Furnace Company, | Tax on capital stock, 1894, | 25 00 | Paid. |
| Fayette Coke and Furnace Company, | Tax on capital stock, 1895, | 34 30 | Paid. |
| Fayette Coke and Furnace Company, | Tax on capital stock, 1896, | 34 30 | Paid. |
| Pottsville Iron and Steel Company, | Tax on capital stock, 1896, | 15 00 | In hands of receivers. |

SCHEDULE A—Continued.

LIST OF CLAIMS RECEIVED FROM AUDITOR GENERAL AND OTHERS IN 1897 AND 1898.

| Name of Party. | Nature of Claim. | Amount. | Remarks. |
|---|-----------------------------------|----------|------------------------------------|
| Pottsville Iron and Steel Company, | Tax on loans, 1896, | 985 82 | In hands of receivers. |
| J. M. Risher Coal Company, | Tax on capital stock, 1897, | 206 28 | Paid by pro rata award of auditor. |
| J. M. Risher Coal Company, | Tax on capital stock, 1896, | 1,500 00 | Paid by pro rata award of auditor. |
| J. M. Risher Coal Company, | Bonus, | 1 25 | Paid by pro rata award of auditor. |
| J. M. Risher Coal Company, | Tax on loans, 1897, | 365 17 | Paid. |
| Pittsburgh and Birmingham Passenger Railway Company, | Tax on capital stock, 1895, | 1,000 00 | Paid. |
| Pittsburgh and Birmingham Passenger Railway Company, | Tax on capital stock, 1896, | 1,000 00 | Paid. |
| Mahoning Rolling Mill Company, | Tax on loans, 1890, | 256 50 | In hands of receiver. |
| Mahoning Rolling Mill Company, | Tax on loans, 1892, | 342 00 | In hands of receiver. |
| Mahoning Rolling Mill Company, | Tax on loans, 1893, | 342 00 | In hands of receiver. |
| Mahoning Rolling Mill Company, | Tax on loans, 1894, | 342 00 | In hands of receiver. |
| Bolivar Coal and Coke Company, | Tax on capital stock, 1893, | 247 50 | Partly paid. |
| Bolivar Coal and Coke Company, | Tax on capital stock, 1894, | 247 50 | Pending. |
| Bolivar Coal and Coke Company, | Tax on loans, 1893, | 62 70 | Re-settled and paid. |
| Bolivar Coal and Coke Company, | Tax on loans, 1894, | 62 70 | Re-settled and paid. |
| Davis Farrar Company, | Tax on loans, 1895, | 8 36 | Paid. |
| Clayton Strickhouser, Recorder, York County, | Fees of office, | 47 | Paid. |
| Haverford Land and Improvement Company, | Tax on capital stock, 1895, | 31 68 | Paid. |
| Agricultural College and Junction Turnpike Company, .. | Tax on capital stock, 1888, | 1 12 | Paid. |
| Agricultural College and Junction Turnpike Company, .. | Tax on capital stock, 1889, | 98 | Paid. |
| Agricultural College and Junction Turnpike Company, .. | Tax on capital stock, 1890, | 98 | Paid. |
| Conyngnam and Centralia Poor District, Columbia County, | Maintenance, etc., | 136 75 | Paid. |
| Edgeworth Water Company, | Tax on capital stock, 1888, | 1 50 | Paid. |
| Edgeworth Water Company, | Tax on capital stock, 1892, | 5 00 | Paid. |
| Edgeworth Water Company, | Tax on capital stock, 1894, | 1 50 | Paid. |
| Mt. Jewett, Kinzua and Rittersville Railroad Company, .. | Tax on capital stock, 1895, | 40 00 | Paid. |
| Mt. Jewett, Kinzua and Rittersville Railroad Company, .. | Tax on capital stock, 1890, | 192 00 | Paid. |

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| Huntingdon Electric Light Company, | Bonus, | 15 00 | Paid. |
| Sullivan Lumber Company, | Bonus, | 31 25 | Paid. |
| Carlisle Manufacturing Company, | Tax on capital stock, 1884, | 441 30 | Not liable; tax remitted. |
| Watson Mining and Manufacturing Company, | Tax on capital stock, 1896, | 550 00 | Paid. |
| Suburban Gas Company, | Bonus, | 1 25 | Paid. |
| Lansdowne Gas Company, | Bonus, | 1 25 | Paid. |
| Cheswick Land Company, | Tax on capital stock, 1892-96, | 334 12 | Withdrawn by Auditor General. |
| Rittersville Hotel Company, | Tax on capital stock, 1896, | 10 00 | Paid. |
| Carlisle Manufacturing Company, | Tax on capital stock, 1885, | 323 62 | Paid. |
| Carlisle Manufacturing Company, | Tax on loans, 1895, | 101 15 | Not liable; tax remitted. |
| Carlisle Manufacturing Company, | Tax on loans, 1896, | 101 15 | Not liable; tax remitted. |
| Carlisle Manufacturing Company, | Tax on loans, 1897, | 101 15 | Not liable; tax remitted. |
| Sterling Real Estate Company, | Tax on capital stock, 1895, | 176 00 | Paid. |
| Sterling Real Estate Company, | Tax on capital stock, 1896, | 176 00 | Paid. |
| Sterling Real Estate Company, | Tax on loans, 1895, | 125 40 | Paid. |
| Sterling Real Estate Company, | Tax on loans, 1896, | 125 40 | Paid. |
| Raystown Branch Coal Company, | Tax on capital stock, 1895, | 412 50 | Claim withdrawn by Auditor General. |
| Raystown Branch Coal Company, | Tax on capital stock, 1896, | 412 50 | Claim withdrawn by Auditor General. |
| Oil Well Supply Company, | Tax on capital stock, 1893, | 1,667 83 | Claim withdrawn by Auditor General. |
| Oil Well Supply Company, | Tax on capital stock, 1894, | 1,667 83 | Paid. |
| Oil Well Supply Company, | Tax on capital stock, 1895, | 1,667 83 | Paid. |
| Oil Well Supply Company, | Tax on capital stock, 1896, | 1,667 83 | Paid. |
| William B. Mann, Prothonotary, Philadelphia County, | Fees of office, | 10,236 18 | Pending. |
| California and East Shore Ferry Company, | Tax on capital stock, 1892, | 2 50 | Paid. |
| California and East Shore Ferry Company, | Tax on capital stock, 1893, | 2 50 | Paid. |
| California and East Shore Ferry Company, | Tax on capital stock, 1890, | 1 50 | Paid. |
| California and East Shore Ferry Company, | Tax on gross receipts, 1885 (6 mo.) | 12 | Paid. |
| Allentown Electric Light and Power Company, | Tax on loans, 1894, | 26 60 | Paid. |
| Allentown Electric Light and Power Company, | Tax on gross receipts, 1895 (6 mo.) | 215,29 | Paid. |
| Allentown Electric Light and Power Company, | Tax on gross receipts, 1896 (6 mo.) | 198 84 | Paid. |
| Pennsylvania Traction Company, | Tax on gross receipts, 1895 (6 mo.) | 611 78 | In hands of receiver. |
| Pennsylvania Traction Company, | Tax on gross receipts, 1895 (6 mo.) | 853 39 | In hands of receiver. |
| Pennsylvania Traction Company, | Tax on gross receipts, 1896 (6 mo.) | 677 39 | In hands of receiver. |
| Pennsylvania Traction Company, | Tax on gross receipts, 1896 (6 mo.) | 775 35 | In hands of receiver. |
| Columbia and Ironville Street Passenger Railway Company, | Tax on capital stock, 1893, | 324 00 | In hands of receiver. |
| Columbia and Ironville Street Passenger Railway Company, | Tax on gross receipts, 1892 (6 mo.) | 3 31 | In hands of receiver. |
| Columbia and Ironville Street Passenger Railway Company, | Tax on gross receipts, 1893 (6 mo.) | 36 06 | In hands of receiver. |

SCHEDULE A—Continued.

LIST OF CLAIMS RECEIVED FROM AUDITOR GENERAL AND OTHERS IN 1897 AND 1898.

| Name of Party. | Nature of Claim. | Amount. | Remarks. |
|--|-------------------------------------|-----------|-------------------------------|
| Columbia and Ironville Street Passenger Railway Company, | Tax on gross receipts, 1893 (6 mo.) | 46 47 | In hands of receiver. |
| Columbia and Ironville Street Passenger Railway Company, | Tax on gross receipts, 1894 (6 mo.) | 8 61 | In hands of receiver. |
| West End Street Railway Company, | Tax on capital stock, 1892, | 254 35 | In hands of receiver. |
| West End Street Railway Company, | Tax on loans, 1892, | 855 00 | In hands of receiver. |
| Lancaster Traction Company, | Tax on capital stock, 1893, | 1,938 19 | In hands of receiver. |
| Lancaster Traction Company, | Tax on capital stock, 1894, | 1,650 00 | In hands of receiver. |
| Lancaster Traction Company, | Tax on loans, 1893, | 1,604 79 | In hands of receiver. |
| Lancaster Traction Company, | Tax on loans, 1894, | 855 00 | In hands of receiver. |
| Lancaster Traction Company, | Tax on loans, 1895, | 855 00 | In hands of receiver. |
| Lancaster City Street Railway Company, | Tax on capital stock, 1892, | 225 00 | In hands of receiver. |
| Lancaster City Street Railway Company, | Tax on capital stock, 1893, | 75 00 | In hands of receiver. |
| Lancaster City Street Railway Company, | Tax on loans, 1892, | 608 00 | In hands of receiver. |
| Lancaster City Street Railway Company, | Tax on loans, 1893, | 1,484 60 | In hands of receiver. |
| Lancaster City Street Railway Company, | Tax on loans, 1894, | 1,484 60 | In hands of receiver. |
| Thurlow Land Company, | Tax on capital stock, 1895-6, | 231 00 | Paid. |
| Pittsburgh and Western Railway Company, | Tax on capital stock, 1895, | 10,089 00 | Paid. |
| American Patents Company, | Tax on capital stock, 1892, | 178 75 | Defunct. |
| American Patents Company, | Tax on capital stock, 1893, | 178 75 | Defunct. |
| Scottdale Brewing Company, | Tax on capital stock, 1893, | 550 00 | Withdrawn by Auditor General. |
| Scottdale Brewing Company, | Tax on capital stock, 1894, | 550 00 | Withdrawn by Auditor General. |
| Bellefonte Central Railroad Company, | Tax on gross receipts, 1896 (6 mo.) | 94 54 | Paid. |
| Bellefonte Central Railroad Company, | Tax on gross receipts, 1895 (6 mo.) | 94 64 | Paid. |
| Peckover Improved Stone Saw Company, | Bonus, | 62 50 | Defunct. |
| Chester County Guarantee Trust and Safe Deposit Company, | Bonus, | 312 50 | In hands of receiver. |
| Chester County Guarantee Trust and Safe Deposit Company, | Tax on capital stock, 1887, | 250 00 | In hands of receiver. |
| Chester County Guarantee Trust and Safe Deposit Company, | Tax on capital stock, 1888, | 250 00 | In hands of receiver. |
| Avondale Marble Company, | Tax on capital stock, 1895, | 617 08 | Pending. |
| Doubling Gap Hotel Company, | Bonus, | 37 50 | Paid. |

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| Cumberland Water Company, | Bonus, | 43 75 | Defunct. |
| People's Gas Light Company of Williamsport, | Tax on capital stock, 1890, | 3 00 | Paid. |
| Boalsburg and Bellefonte Turnpike Road Company, | Tax on capital stock, 1889, | 2 36 | Paid. |
| Boalsburg and Bellefonte Turnpike Road Company, | Tax on capital stock, 1890, | 2 36 | Paid. |
| Mahoning Rolling Mill Company, | Tax on capital stock, 1890, | 11 62 | In hands of receiver. |
| Mahoning Rolling Mill Company, | Tax on capital stock, 1892, | 19 37 | In hands of receiver. |
| Mahoning Rolling Mill Company, | Tax on capital stock, 1893, | 19 37 | In hands of receiver. |
| Mahoning Rolling Mill Company, | Tax on capital stock, 1894, | 19 37 | In hands of receiver. |
| Railroad Lighting and Manufacturing Company, | Bonus, | 6,237 50 | Defunct. |
| Eureka Mineral Springs Company, | Tax on capital stock, 1893-4-5-6, .. | 881 76 | Defunct. |
| Pennsylvania Electric Engineering Company, | Tax on capital stock, 1893-4-5-6, .. | 298 10 | Defunct. |
| Du Quesne Homestead, Loan and Trust Company, ... | Tax on capital stock, 1893-4-5-6, .. | 164 91 | Defunct. |
| Somerset and Johnsonburg Manufacturing Company, ... | Bonus, | 250 00 | Defunct. |
| Du Bois City Water Works Company, | Tax on capital stock, 1897, | 137 50 | Pending. |
| Mifflinburg Water Company, | Bonus, | 1 25 | Defunct. |
| W. J. McClurg Gas Construction Company, | Tax on loans, 1896, | 32 57 | Defunct. |
| W. J. McClurg Gas Construction Company, | Tax on capital stock, 1896, | 33 75 | Defunct. |
| Rochester Natural Gas Company, | Bonus, | 125 00 | Defunct. |
| Plymouth Ferry Company, | Tax on capital stock, 1886-7, | 3 00 | Insolvent. |
| Plymouth Ferry Company, | Tax on capital stock, 1889, | 1 50 | Insolvent. |
| Plymouth Ferry Company, | Tax on capital stock, 1890, | 1 50 | Insolvent. |
| Plymouth Ferry Company, | Tax on capital stock, 1891, | 30 | Insolvent. |
| Plymouth Ferry Company, | Tax on capital stock, 1892, | 2 50 | Insolvent. |
| Plymouth Ferry Company, | Tax on capital stock, 1893, | 2 50 | Insolvent. |
| Plymouth Ferry Company, | Tax on capital stock, 1894, | 1 25 | Insolvent. |
| Plymouth Ferry Company, | Tax on gross receipts, 1881, | 1 46 | Insolvent. |
| Plymouth Ferry Company, | Tax on gross receipts, 1882, | 5 28 | Insolvent. |
| Plymouth Ferry Company, | Tax on gross receipts, 1883, | 4 86 | Insolvent. |
| Plymouth Ferry Company, | Tax on gross receipts, 1884, | 5 49 | Insolvent. |
| Plymouth Ferry Company, | Tax on gross receipts, 1885, | 1 40 | Insolvent. |
| Plymouth Ferry Company, | Tax on gross receipts, 1886, | 1 40 | Insolvent. |
| Plymouth Ferry Company, | Tax on gross receipts, 1887, | 68 | Insolvent. |
| Plymouth Ferry Company, | Tax on gross receipts, 1888 (6 mo.) | 70 | Insolvent. |
| Plymouth Ferry Company, | Tax on gross receipts, 1888 (6 mo.) | 70 | Insolvent. |
| Plymouth Ferry Company, | Tax on gross receipts, 1889, | 70 | Insolvent. |
| Plymouth Ferry Company, | Tax on gross receipts, 1890 (6 mo.) | 60 | Insolvent. |
| Plymouth Ferry Company, | Tax on gross receipts, 1891, | 40 | Insolvent. |
| Plymouth Ferry Company, | Tax on gross receipts, 1892, | 36 | Insolvent. |
| Plymouth Ferry Company, | Tax on gross receipts, 1893, | 26 | Insolvent. |
| Plymouth Ferry Company, | Tax on gross receipts, 1894, | 1 05 | Insolvent. |
| Pennsylvania Traction Company, | Bonus, | 10,625 00 | In hands of receiver. |
| Pennsylvania Traction Company, | Tax on loans, 1894, | 2,613 02 | In hands of receiver. |
| Pennsylvania Traction Company, | Tax on loans, 1895, | 6,535 34 | In hands of receiver. |

SCHEDULE A—Continued.

LIST OF CLAIMS RECEIVED FROM AUDITOR GENERAL AND OTHERS IN 1897 AND 1898.

| Name of Party. | Nature of Claim. | Amount. | Remarks. |
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| Pennsylvania Traction Company, | Tax on gross receipts, 1894 (6 mo.) | 741 60 | In hands of receiver. |
| Slaymaker Barry Company, | Bonus, | 187 50 | Paid. |
| Ruth Equipment Company, | Bonus, | 1,249 00 | Judgment for Commonwealth. |
| Puritan Coke Company, | Bonus, | 1,250 00 | Paid. |
| Lakeside Railway Company, | Tax on loans, 1895, | 7 0 00 | Suit pending. |
| Lakeside Railway Company, | Tax on gross receipts, 1895 (6 mo.) | 84 00 | Suit pending. |
| Lakeside Railway Company, | Tax on gross receipts, 1896 (6 mo.) | 96 33 | Suit pending. |
| Lakeside Railway Company, | Tax on gross receipts, 1896 (6 mo.) | 110 68 | Suit pending. |
| Lakeside Railway Company, | Tax on gross receipts 1897, (6 mo.) | 79 00 | Suit pending. |
| Lakeside Railway Company, | Tax on capital stock, 1895, | 50 00 | Suit pending. |
| Clearfield Quarrying Company, | Tax on capital stock, 1891, | 2 50 | Paid. |
| Clearfield Quarrying Company, | Tax on capital stock, 1892, | 32 00 | Paid. |
| Clearfield Quarrying Company, | Tax on capital stock, 1893, | 32 00 | Paid. |
| Clearfield Quarrying Company, | Tax on capital stock, 1894, | 32 00 | Paid. |
| Clearfield Quarrying Company, | Tax on capital stock, 1895, | 33 00 | Paid. |
| Clearfield Quarrying Company, | Tax on capital stock, 1896, | 33 00 | Paid. |
| Belle Bridge Coal Company, | Tax on capital stock, 1896, | 225 00 | Paid. |
| Reynolds and Moyer Coal Company, | Tax on capital stock, 1896, | 468 75 | Paid. |
| Pottstown Passenger Railway Company, | Tax on loans, 1896, | 269 80 | Paid. |
| Grand View Land Company, | Tax on capital stock, 1896, | 280 00 | Suit discontinued. |
| Tyrone Opera House Company, | Tax on loans, 1896, | 30 40 | Judgment for Commonwealth. |
| Kane and Elk Railroad Company, | Tax on capital stock, 1896, | 75 00 | Judgment for Commonwealth. |
| Connellsville and Ursina Coal and Coke Company, | Tax on capital stock, 1896, | 200 00 | Paid. |
| Connellsville and Ursina Coal and Coke Company, | Tax on loans, 1896, | 152 00 | Paid. |
| Danielsville Slate Company, | Tax on loans, 1896, | 91 20 | Paid. |
| Keystone Northern Railroad Company, | Tax on capital stock, 1896, | 15 00 | Judgment for Commonwealth. |
| J. C. Russell Shovel Company, | Tax on capital stock, 1896, | 28 75 | Paid. |
| Central Production Company, | Tax on capital stock, 1896, | 125 00 | Defunct. |
| Crystal Oil Refining Company, | Tax on loans, 1896, | 38 00 | Judgment for Commonwealth. |
| Overhead Conductor Electric Railway Company, | Tax on capital stock, 1896, | 219 90 | Defunct. |
| E. A. Yarnall Company, Philadelphia, | Tax on capital stock, 1896, | 80 00 | Defunct. |
| Clymer Paving Company, | Tax on capital stock, 1892, | 30 75 | Judgment for Commonwealth. |
| Clymer Paving Company, | Tax on capital stock, 1896, | 26 25 | Judgment for Commonwealth. |

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| Gas Engineering Company, Incorporated, | Tax on capital stock, 1896, | 75 00 | Paid. |
| Gas Engineering Company, Incorporated, | Tax on loans, 1896, | 12 44 | Paid. |
| Hoehl Brewing Company, | Tax on capital stock, 1896, | 47 00 | Paid. |
| Hoehl Brewing Company, | Tax on loans, 1896, | 6 08 | Paid. |
| Freeman Wilson Coal Company, | Bonus, | 125 00 | Judgment for Commonwealth. |
| Freeman Wilson Coal Company, | Tax on capital stock, 1896, | 20 00 | Judgment for Commonwealth. |
| Wharton Railroad Switch Company, | Tax on loans, 1896, | 138 97 | Paid. |
| Wharton Railroad Switch Company, | Tax on capital stock, 1896, | 135 00 | Paid. |
| Ellwood City Motor Company, | Bonus, | 3 75 | Paid. |
| Electric Carriage and Wagon Company, | Bonus, | 12 50 | Defunct. |
| York Turbine Company, | Bonus, | 11 25 | Judgment for Commonwealth. |
| Prospect Rock Water Company, | Bonus, | 12 50 | Judgment for Commonwealth. |
| Duquesne Oil Company, | Bonus, | 15 00 | Judgment for Commonwealth. |
| Auburn Bolt and Nut Works, | Bonus, | 37 50 | Paid. |
| Auburn Bolt and Nut Works, | Tax on capital stock, 1890, | 75 00 | Suit discontinued. |
| Auburn Bolt and Nut Works, | Tax on capital stock, 1893, | 150 00 | Suit discontinued. |
| Auburn Bolt and Nut Works, | Tax on loans, 1889, | 19 47 | Paid. |
| Auburn Bolt and Nut Works, | Tax on loans, 1890, | 19 24 | Paid. |
| Auburn Bolt and Nut Works, | Tax on loans, 1893, | 41 80 | Paid. |
| Bethlehem Fair and Driving Park Association, | Tax on capital stock, 1892-6, | 719 80 | Insolvent. |
| Consumers' Ice Company, | Tax on capital stock, 1893-6, | 1,320 00 | Paid. |
| Bellevue Land Company, | Tax on capital stock, 1892, | 110 00 | Judgment for Commonwealth. |
| Bellevue Land Company, | Tax on capital stock, 1893, | 110 00 | Judgment for Commonwealth. |
| Bellevue Land Company, | Tax on capital stock, 1894, | 110 00 | Judgment for Commonwealth. |
| Bellevue Land Company, | Tax on capital stock, 1895, | 110 00 | Judgment for Commonwealth. |
| Bellevue Land Company, | Tax on capital stock, 1896, | 110 00 | Judgment for Commonwealth. |
| Ursina and North Fork Railway Company, | Tax on capital stock, 1896, | 100 00 | Paid. |
| Connellsville and Ursina Coal and Coke Company, | Tax on capital stock, 1892, | 200 00 | Paid. |
| Connellsville and Ursina Coal and Coke Company, | Tax on capital stock, 1893, | 200 00 | Paid. |
| Connellsville and Ursina Coal and Coke Company, | Tax on capital stock, 1894, | 200 00 | Paid. |
| Connellsville and Ursina Coal and Coke Company, | Tax on capital stock, 1895, | 200 00 | Paid. |
| Connellsville and Ursina Coal and Coke Company, | Tax on loans, 1892, | 152 00 | Paid. |
| Connellsville and Ursina Coal and Coke Company, | Tax on loans, 1893, | 152 00 | Paid. |
| Connellsville and Ursina Coal and Coke Company, | Tax on loans, 1894, | 152 00 | Paid. |
| Connellsville and Ursina Coal and Coke Company, | Tax on loans, 1895, | 152 00 | Paid. |
| Pennsylvania Land and Improvement Company, | Tax on loans, 1890, | 8 61 | Paid. |
| Pennsylvania Land and Improvement Company, | Tax on loans, 1891, | 16 10 | Paid. |
| Pennsylvania Land and Improvement Company, | Tax on loans, 1892, | 15 39 | Paid. |
| Pennsylvania Land and Improvement Company, | Tax on loans, 1893, | 84 35 | Paid. |
| Pennsylvania Land and Improvement Company, | Tax on loans, 1894, | 84 35 | Paid. |
| Pennsylvania Land and Improvement Company, | Tax on capital stock, 1890, | 11 25 | Paid. |
| Pennsylvania Land and Improvement Company, | Tax on capital stock, 1891, | 45 00 | Paid. |
| Pennsylvania Land and Improvement Company, | Tax on capital stock, 1892, | 75 00 | Paid. |

SCHEDULE A—Continued.

LIST OF CLAIMS RECEIVED FROM AUDITOR GENERAL AND OTHERS IN 1897 AND 1898.

| Name of Party. | Nature of Claim. | Amount. | Remarks. |
|---|-------------------------------------|----------|----------------------------|
| Pennsylvania Land and Improvement Company, | Tax on capital stock, 1893, | 75 00 | Paid. |
| Pennsylvania Land and Improvement Company, | Tax on capital stock, 1894, | 75 00 | Paid. |
| Pennsylvania Land and Improvement Company, | Tax on capital stock, 1895, | 75 00 | Paid. |
| Franklinville Ice Manufacturing Company, | Bonus, | 156 25 | Insolvent. |
| Mahoning Water Company, | Bonus, | 62 50 | Suit discontinued. |
| Waynesboro Central Market Company, | Tax on capital stock, 1885, | 24 50 | Defunct. |
| Sterling Slate Company, | Tax on capital stock, 1888, | 14 62 | Defunct. |
| Cherbourg Park Real Estate Company, | Tax on loans, 1891, | 11 40 | Defunct. |
| Central Auxilliary Fire Alarm Company, | Tax on capital stock, 1888, | 9 04 | Defunct. |
| Sterling Slate Company, | Tax on capital stock, 1887, | 90 00 | Defunct. |
| Equitable Electric Railway Construction Company, | Tax on capital stock, 1889, | 15 00 | Defunct. |
| Schuylkill Valley Water Storage, Water Power and Transportation Company, | Tax on capital stock, 1888, | 7 50 | Defunct. |
| Schuylkill Valley Water Storage, Water Power and Transportation Company, | Tax on capital stock, 1890, | 6 00 | Defunct. |
| Edison Illuminating Company, Easton, | Tax on capital stock, 1895, | 1,521 25 | Pending. |
| Edison Illuminating Company, Easton, | Tax on capital stock, 1896, | 1,255 55 | Paid. |
| Edison Illuminating Company, Easton, | Tax on loans, 1896, | 24 70 | Paid. |
| J. R. Fowler, et. al., (treasurer Columbia county), | Fees of office, | 282 00 | Paid. |
| Consolidated Lumber Company, | Tax on capital stock, 1888, | 313 50 | Paid. |
| Consolidated Lumber Company, | Tax on loans, 1888, | 28 50 | Judgment for Commonwealth. |
| Wissinoming Hall Association, | Tax on capital stock, 1892, | 9 07 | Judgment for Commonwealth. |
| Wissinoming Hall Association, | Tax on loans, 1892, | 21 28 | Pending. |
| Wissinoming Hall Association, | Tax on loans, 1893, | 19 00 | Pending. |
| Wissinoming Hall Association, | Tax on loans, 1894, | 19 00 | Pending. |
| Wissinoming Hall Association, | Tax on loans, 1895, | 19 00 | Pending. |
| Wissinoming Hall Association, | Tax on loans, 1896, | 19 00 | Pending. |
| Guarantee Mutual Fire Insurance Company of Harris- burg, | Fee for filing annual statement, .. | 20 00 | Paid. |
| John Depinet, late register and recorder of Erie county, | Fees of office, | 66 22 | Paid. |
| Sugar Notch Light, Heat and Power Company, | Bonus, | 25 00 | Defunct. |
| Warrior Run Light, Heat and Power Company, | Bonus, | 12 50 | Defunct. |
| Wrought Iron Specialty Company, | Bonus, | 37 50 | Defunct. |

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| Pennsylvania Real Estate and Construction Company, | Bonus, | 125 00 | Paid. |
| Williamsburg Water Company, | Bonus, | 25 00 | Judgment for Commonwealth. |
| Citizens' Avoca Light, Heat and Power Company, | Bonus, | 25 00 | Defunct. |
| Cumberland Finishing Works Company, | Bonus, | 31 25 | Judgment for Commonwealth. |
| Columbian Gas and Electric Stove Company, | Bonus, | 31 25 | Judgment for Commonwealth. |
| Philadelphia Fuel Gas Company, | Bonus, | 125 00 | Judgment for Commonwealth. |
| Brooks Street Sweeper Manufacturing Company, | Bonus, | 125 00 | Paid. |
| Gilbert Manufacturing Company, | Bonus, | 43 75 | Judgment for Commonwealth. |
| Philadelphia Machine Tool Company, | Bonus, | 62 50 | Paid. |
| Pittsburgh and Clearfield Mineral Manufacturing Com- pany, | Bonus, | 299 97 | Judgment for Commonwealth. |
| Schoen Pressed Steel Company, | Bonus, | 1,250 00 | Paid. |
| Holbrook Cycle Manufacturing Company, | Bonus, | 12 50 | Defunct. |
| Packer Redman Land Company, | Bonus, | 12 50 | Paid. |
| Swiss Society Real Estate Company, | Bonus, | 10 00 | Paid. |
| Sharp Mountain Water Company, | Bonus, | 9 37 | Paid. |
| North Irwin Water Company, | Bonus, | 6 25 | Paid. |
| Erie Mineral Company, | Bonus, | 7 87 | Judgment for Commonwealth. |
| Streets Snow and Ice Melter Company, | Bonus, | 7 50 | Paid. |
| Silver Springs Water Company, | Bonus, | 6 25 | Defunct. |
| East Pittsburgh Construction Company, | Bonus, | 12 50 | Paid. |
| Reyburn Manufacturing Company, | Bonus, | 12 50 | Defunct. |
| Penn Bicycle Company, | Bonus, | 12 50 | Defunct. |
| South Side Spring Water Company, | Bonus, | 18 75 | Paid. |
| Gleanor Publishing Company, | Bonus, | 10 00 | Defunct. |
| Honesdale Glass Company, | Bonus, | 12 50 | In hands of receiver. |
| Clamond Manufacturing Company, | Bonus, | 12 50 | Defunct. |
| Burial Association of Pennsylvania, | Bonus, | 12 50 | Judgment for Commonwealth. |
| Diamondtine Manufacturing Company, | Bonus, | 12 50 | Defunct. |
| Pittsburgh Flint Glass Manufacturing Company, | Bonus, | 15 00 | Defunct. |
| Metallic Cigar Shaper Company, | Bonus, | 12 50 | Defunct. |
| Prato Cigar Manufacturing Company, | Bonus, | 12 50 | Judgment for Commonwealth. |
| Hibernian Publishing Company, | Bonus, | 12 50 | Insolvent. |
| Automatic Gas Machine Company, | Bonus, | 12 50 | Defunct. |
| International Printing and Publishing Company of Pittsburgh, | Bonus, | 12 50 | Defunct. |
| Crescent Coal Mining Company, | Bonus, | 12 50 | Paid. |
| Carbon Manufacturing Company, | Bonus, | 12 50 | Judgment for Commonwealth. |
| Lehigh Land and Development Company, | Bonus, | 15 00 | Paid. |
| New Castle Galvanizing and Chemical Company, | Bonus, | 12 50 | Paid. |
| Conewago Oil and Gas Company, | Bonus, | 18 75 | Judgment for Commonwealth. |
| Schuylkill Valley Water Storage, Water Power and Transportation Company, | Bonus, | 25 00 | Defunct. |

SCHEDULE A—Continued.

LIST OF CLAIMS RECEIVED FROM AUDITOR GENERAL AND OTHERS IN 1897 AND 1898.

| Name of Party. | Nature of Claim. | Amount. | Remarks. |
|--|-----------------------------------|---------|----------------------------|
| Equitable Electric Railway Construction Company,.... | Bonus, | 62 50 | Defunct. |
| Bureau Can Company, No. 1, | Bonus, | 93 75 | Judgment for Commonwealth. |
| West Conshohocken Co-operative Association, | Bonus, | 50 00 | Defunct. |
| Excelsior Oil Company, | Tax on capital stock, 1889, | 75 | Defunct. |
| Excelsior Oil Company, | Tax on capital stock, 1890, | 36 00 | Defunct. |
| Edelman Hard Vein Slate Company, | Tax on capital stock, 1891, | 22 50 | Defunct. |
| Eddystone Water Company, | Tax on capital stock, 1888, | 3 00 | Paid. |
| Altoona Fuel Company, | Tax on capital stock, 1890, | 37 37 | Judgment for Commonwealth. |
| American Refrigerating and Construction Company,... | Tax on capital stock, 1889, | 188 73 | Judgment for Defendant. |
| Standard Gas Lamp Company, | Tax on capital stock, 1887, | 27 69 | Defunct. |
| Sewickley Salt Company, | Tax on capital stock, 1888, | 8 04 | Paid. |
| Transverse Cable Crossing Company, | Tax on capital stock, 1888, | 15 00 | Defunct. |
| United States Light and Fuel Company, | Tax on capital stock, 1891, | 3 00 | Judgment for Commonwealth. |
| Valley Supply Water Company, | Tax on capital stock, 1888, | 36 00 | Judgment for Commonwealth. |
| Quaker City Company, Illustrators, | Bonus, | 31 25 | Defunct. |
| Weatherly Bicycle Manufacturing Company, | Bonus, | 37 50 | Defunct. |
| Electric Messenger Company, | Bonus, | 31 25 | Paid. |
| Acme Electric Light and Power Company, | Bonus, | 18 75 | Paid. |
| Valley Trunk and Box Manufacturing Company, | Bonus, | 25 00 | Paid. |
| Morado Bicycle Company, | Bonus, | 31 25 | Paid. |
| Burdette Piano Company, | Bonus, | 37 50 | Defunct. |
| Calhoun Park Company, | Bonus, | 62 50 | Judgment for Commonwealth. |
| Clearfield Furniture Works Company, | Bonus, | 18 75 | Paid. |
| East View Producers Real Estate Company, | Bonus, | 25 00 | Defunct. |
| H. H. Lane Manufacturing Company, | Bonus, | 31 25 | Defunct. |
| Darlington Fire Brick Company, | Bonus, | 31 25 | Defunct. |
| Hookville Land and Improvement Company, | Bonus, | 34 37 | Defunct. |
| Praul Aero Motor Company, | Bonus, | 31 25 | Judgment for Commonwealth. |
| McKeesport Provision Company, | Bonus, | 25 00 | Defunct. |
| Springer Separator Company, | Bonus, | 31 25 | Paid. |
| Kingston Car Wheel Company, | Bonus, | 75 00 | Paid. |
| Forks Station Land Company, | Bonus, | 22 50 | Paid. |

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| Hickory Fuel and Light Company, | Bonus, | 12 35 | Paid. |
| Pittsburgh Block Coal Company, | Bonus, | 106 25 | Defunct. |
| Pittsburgh Block Coal Company, | Tax on capital stock, 1896, | 150 00 | Defunct. |
| Pittsburgh Block Coal Company, | Tax on loans, 1896, | 45 60 | Defunct. |
| Patton Clay Manufacturing Company, | Bonus, | 62 50 | Paid. |
| Patton Clay Manufacturing Company, | Tax on loans, 1896, | 21 20 | Paid. |
| Oakdale Electric Light, Heat and Power Company, | Bonus, | 10 00 | Judgment for Commonwealth. |
| Nicholson Light, Heat and Power Company, | Bonus, | 8 75 | Paid. |
| Nicholson Light, Heat and Power Company, | Tax on capital stock, 1894, | 1 30 | Paid. |
| Knoxville Light, Heat and Power Company, | Bonus, | 2 50 | Defunct. |
| Yeadon Water Company, | Bonus, | 2 50 | Judgment for Commonwealth. |
| Herald Publishing Company, | Bonus, | 6 25 | Judgment for Commonwealth. |
| Norwood Brick Company, | Bonus, | 5 00 | Defunct. |
| Reynoldsville Novelty Manufacturing Company, | Bonus, | 3 12 | Paid. |
| Mountain Springs Water Company, Wapwallopen, | Bonus, | 3 75 | Defunct. |
| Neville Island Water Company, | Bonus, | 6 25 | Paid. |
| Sunbury and Snyder County Telephone Company, | Bonus, | 6 25 | Paid. |
| Citizens' Gas Company of Dunmore, | Bonus, | 6 25 | Judgment for Commonwealth. |
| West Side Coal Company, | Bonus, | 6 25 | Defunct. |
| Sumner Brick and Tile Company, | Bonus, | 6 25 | Insolvent. |
| Phoenix Electric Light Company, | Bonus, | 6 25 | Defunct. |
| Manufacturers' Gas Company of Ellwood City, | Bonus, | 7 50 | Paid. |
| Hughesville Water Company, | Tax on loans, 1893, | 76 00 | Paid. |
| Hughesville Water Company, | Tax on loans, 1894, | 95 19 | Paid. |
| Hughesville Water Company, | Tax on loans, 1895, | 104 14 | Paid. |
| Lackawanna Electric Light, Heat and Power Company, | Bonus, | 6 25 | Paid. |
| Lackawanna Electric Light, Heat and Power Company, | Tax on gross receipts, 1895 (6 mo.) | 6 55 | Paid. |
| Lackawanna Electric Light, Heat and Power Company, | Tax on gross receipts, 1896 (6 mo.) | 4 91 | Paid. |
| Lackawanna Electric Light, Heat and Power Company, | Tax on capital stock, 1894, | 21 00 | Paid. |
| Lackawanna Electric Light, Heat and Power Company, | Tax on capital stock, 1895, | 21 00 | Paid. |
| Lackawanna Electric Light, Heat and Power Company, | Tax on capital stock, 1896, | 21 00 | Paid. |
| Sharpsburg Brick and Stone Company, | Bonus, | 15 00 | Paid. |
| Sharpsburg Brick and Stone Company, | Tax on capital stock, 1892, | 42 83 | Paid. |
| Sharpsburg Brick and Stone Company, | Tax on loans, 1893, | 7 60 | Paid. |
| Sharpsburg Brick and Stone Company, | Tax on loans, 1895, | 7 60 | Paid. |
| Monongahela Investment Company, | Bonus, | 6 25 | Defunct. |
| Monongahela Investment Company, | Tax on capital stock, 1892, | 7 00 | Defunct. |
| Monongahela Investment Company, | Tax on capital stock, 1893, | 1 50 | Defunct. |
| Monongahela Investment Company, | Tax on capital stock, 1894, | 1 50 | Defunct. |
| Monongahela Investment Company, | Tax on capital stock, 1895, | 1 50 | Defunct. |
| Fidelity Employment and Real Estate Company, | Tax on capital stock, 1889, | 15 00 | Defunct. |
| Fidelity Employment and Real Estate Company, | Tax on capital stock, 1890, | 3 75 | Defunct. |
| Fidelity Employment and Real Estate Company, | Tax on capital stock, 1891, | 3 75 | Defunct. |

SCHEDULE A—Continued.

LIST OF CLAIMS RECEIVED FROM AUDITOR GENERAL AND OTHERS IN 1897 AND 1898.

| Name of Party. | Nature of Claim. | Amount. | Remarks. |
|--|-----------------------------------|---------|----------------------------|
| Kensington Electric Company, | Tax on capital stock, 1896, | 561 51 | Paid. |
| Kensington Electric Company, | Tax on loans, 1896, | 42 70 | Paid. |
| Valley Township Fuel and Light Company, | Bonus, | 1 25 | Suit discontinued. |
| Worthington Fuel and Light Company, | Bonus, | 1 25 | Suit discontinued. |
| West Franklin Township Fuel and Light Company, | Bonus, | 1 25 | Suit discontinued. |
| Easttown Water Company, | Bonus, | 1 25 | Judgment for Commonwealth. |
| Manor Township Heat and Light Company, | Bonus, | 1 50 | Defunct. |
| Manor Township Heat and Light Company, | Tax on capital stock, 1884, | 18 | Defunct. |
| Gilpin Township Heat and Light Company, | Bonus, | 1 50 | Defunct. |
| Gilpin Township Heat and Light Company, | Tax on capital stock, 1884, | 18 | Defunct. |
| Pittsburgh and Mt. Oliver Incline Plane Railway Company, | Tax on capital stock, 1888, | 1 25 | Paid. |
| Rural Light and Fuel Company, | Tax on capital stock, 1884, | 63 | Defunct. |
| Rural Light and Fuel Company, | Tax on capital stock, 1885, | 60 | Defunct. |
| Globe Steam Heater Company, North Wales, | Bonus, | 56 25 | Paid. |
| Pittsburgh Chemical Company, | Bonus, | 31 25 | Paid. |
| Guilbert & Co., Incorporated, | Bonus, | 18 75 | Defunct. |
| Flint Glass Company of New Brighton, | Bonus, | 31 25 | Insolvent. |
| Columbia County Creamery Company, | Bonus, | 18 75 | Judgment for Commonwealth. |
| Philadelphia Water Supply Company, | Bonus, | 62 50 | Defunct. |
| Mountain Water Company, | Tax on capital stock, 1888, | 10 13 | Paid. |
| Lancaster Lumber Company, | Tax on capital stock, 1888, | 3 20 | Defunct. |
| Pottsville Steam Heat and Power Company, | Tax on capital stock, 1884, | 275 63 | Paid. |
| Plymouth and Hanover Bridge Company, | Tax on capital stock, 1888, | 3 00 | Paid. |
| Philadelphia Improvement Company, | Tax on loans, 1888, | 3 21 | Defunct. |
| Plymouth Passenger Railway Company, | Tax on capital stock, 1888, | 2 44 | Defunct. |
| Plymouth Passenger Railway Company, | Tax on capital stock, 1889, | 2 40 | Defunct. |
| Kansas Gas Company, | Tax on loans, 1890, | 14 25 | Paid. |
| Kansas Gas Company, | Tax on loans, 1891, | 14 55 | Paid. |
| Keystone Copper Company, | Tax on capital stock, 1887, | 6 00 | Judgment for Commonwealth. |
| Keystone Copper Company, | Tax on capital stock, 1888, | 6 00 | Judgment for Commonwealth. |
| Kirchner Manufacturing Company, | Bonus, | 6 25 | Judgment for Commonwealth. |
| Kirchner Manufacturing Company, | Tax on capital stock, 1886, | 1 56 | Judgment for Commonwealth. |

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| Western Pennsylvania Investment Company, | Tax on capital stock, 1890, | 35 40 | Judgment for Commonwealth. |
| Western Pennsylvania Investment Company, | Tax on capital stock, 1891, | 39 38 | Judgment for Commonwealth. |
| Clifton Heights Gas Company, | Tax on capital stock, 1887, | 3 00 | Judgment for Commonwealth. |
| Clifton Heights Gas Company, | Tax on capital stock, 1888, | 3 00 | Judgment for Commonwealth. |
| Commonwealth Telegraph Company, | Tax on capital stock, 1890, | 2 70 | Defunct. |
| Commonwealth Telegraph Company, | Tax on capital stock, 1891, | 2 40 | Defunct. |
| Delaware Ice Company, | Tax on loans, 1896, | 23 94 | Paid. |
| Delaware Ice Company, | Tax on capital stock, 1896, | 30 00 | Paid. |
| Peterson Magazine Company, | Bonus, | 62 50 | Defunct. |
| Peterson Magazine Company, | Tax on loans, 1893, | 44 73 | Defunct. |
| Penn Bridge Company, | Tax on loans, 1887, | 33 80 | Paid. |
| Penn Bridge Company, | Tax on loans, 1893, | 41 14 | Paid. |
| McKeesport Workingmen's Co-operative Association, McKeesport, | Tax on capital stock, 1888, | 2 43 | Defunct. |
| McKeesport Workingmen's Co-operative Association, McKeesport, | Tax on capital stock, 1889, | 5 13 | Defunct. |
| Lapp Drug Company, | Tax on capital stock, 1893, | 125 00 | Defunct. |
| Lapp Drug Company, | Tax on capital stock, 1894, | 58 12 | Defunct. |
| West Philadelphia Coal Company, | Bonus, | 62 50 | In hands of assignee. |
| West Philadelphia Coal Company, | Tax on capital stock, 1893, | 123 32 | In hands of assignee. |
| Scranton Fire Brick Company, | Bonus, | 37 50 | Paid. |
| Scranton Fire Brick Company, | Tax on loans, 1893, | 15 20 | Pending. |
| Scranton Fire Brick Company, | Tax on loans, 1894, | 34 20 | Pending. |
| Citizens' Gas Company, Butler, | Bonus, | 162 50 | Defunct. |
| Citizens' Gas Company, Butler, | Tax on loans, 1894, | 32 50 | Defunct. |
| Citizens' Gas Company, Butler, | Tax on loans, 1895, | 32 30 | Defunct. |
| Citizens' Gas Company, Butler, | Tax on capital stock, 1894, | 125 00 | Defunct. |
| Citizens' Gas Company, Butler, | Tax on capital stock, 1895, | 179 13 | Defunct. |
| Hughesville Water Company, | Tax on capital stock, 1889, | 30 | Paid. |
| Inter-State Traction Company, | Bonus, | 75 00 | Defunct. |
| Powers Run Ice Company, | Bonus, | 12 50 | Judgment for Commonwealth. |
| Uniondale Water Company, | Bonus, | 12 50 | Paid. |
| Scranton Knitting Company, | Bonus, | 39 06 | Paid. |
| Versailles Water Company, | Bonus, | 6 25 | Judgment for Commonwealth. |
| Grand Rapids Mining Company, | Bonus, | 10 00 | Defunct. |
| Norristown Furnace Company, | Bonus, | 62 50 | Judgment for Commonwealth. |
| Philadelphia Decorative Glass Company, | P' lus, | 31 25 | Defunct. |
| Philadelphia Printing and Publishing Company, | Bonus, | 6 25 | Paid. |
| Bramcote Manufacturing Company, | Bonus, | 31 25 | Judgment for Commonwealth. |
| Central Ice Company, | Bonus, | 62 50 | Defunct. |
| Keystone Oil and Gas Company, | Tax on capital stock, 1891, | 33 00 | Judgment for Commonwealth. |
| Journal Publishing Company, | Bonus, | 6 25 | Judgment for Commonwealth. |
| East Park Land Company, | Bonus, | 125 00 | Paid. |

SCHEDULE A—Continued.

LIST OF CLAIMS RECEIVED FROM AUDITOR GENERAL AND OTHERS IN 1897 AND 1898.

| Name of Party. | Nature of Claim. | Amount. | Remarks. |
|--|-----------------------------------|---------|--|
| Alliquippa Tin Plate Company, | Bonus, | 54 25 | Defunct. |
| Stoverdale Memorial Association, | Bonus, | 25 00 | Paid. |
| Aqua Supply Company, | Bonus, | 31 25 | Defunct. |
| American Monument Company, of Pittsburgh, | Bonus, | 37 50 | Defunct. |
| Fox Chase Light, Heat and Power Company, | Bonus, | 31 25 | Pending. |
| Elk and Lycoming Gas Fuel Company, | Bonus, | 62 50 | Judgment for Commonwealth; insolvent. |
| Freehold Land Improvement Company, | Bonus, | 12 50 | Paid. |
| Mansfield Wood Novelty Company, | Bonus, | 12 50 | Paid. |
| Scottdale Brick and Tile Company, | Bonus, | 31 25 | Judgment for Commonwealth. |
| Carbondale Consumers' Water Company, | Bonus, | 37 60 | Paid. |
| Carbondale Consumers' Water Company, | Tax on capital stock, 1892, | 6 79 | Paid. |
| Point Marion Water Company, | Bonus, | 6 25 | Judgment for Commonwealth. |
| Point Marion Water Company, | Tax on capital stock, 1892, | 60 | Judgment for Commonwealth. |
| Keystone Traction Device Company, | Bonus, | 7 50 | Defunct. |
| Keystone Traction Device Company, | Tax on capital stock, 1894, | 3 00 | Defunct. |
| Foxburg Boat Manufacturing Company, | Bonus, | 6 25 | Paid. |
| Foxburg Boat Manufacturing Company, | Tax on loans, 1895, | 12 85 | Paid. |
| Pennsylvania Glass Company, | Bonus, | 6 25 | Defunct. |
| Lewisville Water Company, | Bonus, | 7 50 | Paid. |
| People's Water Company, | Bonus, | 1 25 | Judgment for Commonwealth. |
| Crommer Manufacturing Company, | Bonus, | 31 25 | Judgment for Commonwealth. |
| Hunsicker Shutter Works Manufacturing Company, ... | Bonus, | 3 46 | Defunct. |
| Amazon Oil Company, | Tax on capital stock, 1889, | 405 00 | Suit discontinued. |
| Media Electric Light, Steam Heating and Steam Motive Company, | Tax on capital stock, 1885, | 3 00 | Judgment for Commonwealth. |
| Bellview Building and Construction Company, | Tax on capital stock, 1888, | 3 15 | Defunct. |
| Lycoming Real Estate Association, | Tax on capital stock, 1887, | 33 00 | Judgment for Commonwealth. |
| Lycoming Real Estate Association, | Tax on capital stock, 1888, | 33 00 | Judgment for Commonwealth. |
| Lycoming Real Estate Association, | Tax on capital stock, 1889, | 7 92 | Judgment for Commonwealth. |
| Lycoming Real Estate Association, | Tax on capital stock, 1893, | 5 50 | Judgment for Commonwealth. |
| Lycoming Real Estate Association, | Tax on capital stock, 1894, | 1 10 | Judgment for Commonwealth. |
| Lycoming Real Estate Association, | Tax on capital stock, 1895, | 1 20 | Judgment for Commonwealth. |

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| Lycoming Real Estate Association, | Tax on loans, 1893, | 6 34 | Judgment for Commonwealth. |
| Neshaminy Park Association, | Tax on loans, 1886, | 25 65 | Defunct. |
| Neshaminy Park Association, | Tax on loans, 1887, | 25 65 | Defunct. |
| Neshaminy Park Association, | Tax on loans, 1888, | 25 65 | Defunct. |
| Neshaminy Park Association, | Tax on loans, 1889, | 25 65 | Defunct. |
| Neshaminy Park Association, | Tax on loans, 1890, | 25 65 | Defunct. |
| Neshaminy Park Association, | Tax on loans, 1891, | 25 65 | Defunct. |
| Taylor Manufacturing Company, | Bonus, | 250 00 | Defunct. |
| Taylor Manufacturing Company, | Tax on loans, 1889, | 92 60 | Defunct. |
| Surety Trust Company, | Bonus, | 12 50 | Defunct. |
| Surety Trust Company, | Tax on capital stock, 1883, | 3 00 | Defunct. |
| Crowell and Class Cold Storage Company, | Bonus, | 312 50 | Defunct. |
| Brookside Coal Company, | Bonus, | 37 50 | Paid. |
| Hanover Morocco Company, | Bonus, | 62 50 | Paid in part. |
| Hanover Morocco Company, | Tax on loans, 1893, | 32 49 | Insolvent. |
| Cambria Coal Mining Company, | Bonus, | 125 00 | Paid. |
| West Philadelphia Real Estate Agency, | Bonus, | 12 50 | Defunct. |
| West Philadelphia Real Estate Agency, | Tax on capital stock, 1892, | 26 86 | Defunct. |
| O'Leary Glass Company, | Bonus, | 218 75 | Defunct. |
| Electric Preserving Works Company, | Bonus, | 12 50 | Defunct. |
| St. Mary's Creamery Company, | Bonus, | 6 25 | Paid. |
| Citizens' Electric Light Company, Wayne, | Bonus, | 6 25 | Defunct. |
| Citizens' Water Company, Pittsburgh, | Bonus, | 62 50 | Judgment for Commonwealth. |
| West Branch Hosiery Company, | Bonus, | 37 50 | Paid. |
| World's Refining Company, | Bonus, | 18 75 | Defunct. |
| Bradford Pressed Brick and Tile Company, | Bonus, | 25 00 | Paid. |
| Chestnut Hill Electric Laundry Company, | Bonus, | 6 25 | Defunct. |
| Worthington Elgin Creamery Company, | Bonus, | 7 50 | Judgment for Commonwealth. |
| East Brady Water Company, | Bonus, | 15 00 | Paid. |
| Standard Land Company, | Bonus, | 26 25 | Judgment for Commonwealth. |
| Hanstetter Distilled Water Company, | Bonus, | 6 25 | Paid. |
| Pittsburgh Steel Hollow-ware Company, | Bonus, | 62 50 | Paid. |
| Scott Valley Creamery Company, | Bonus, | 6 25 | Paid. |
| Polish American Publishing Company, | Bonus, | 12 50 | Judgment for Commonwealth. |
| People's Gas Company, of Steelton, | Bonus, | 6 25 | Defunct. |
| Dauntless Insurance Company, | Bonus, | 62 50 | Judgment for Commonwealth. |
| Dauntless Insurance Company, | Capital stock, 1873-86, | 42 00 | Judgment for Commonwealth. |
| Tioga Point Land Company, | Bonus, | 9 81 | Defunct. |
| Tioga Point Land Company, | Tax on capital stock, 1895, | 23 25 | Defunct. |
| Swarthmore Improvement Company, | Tax on loans, 1891, | 79 80 | Defunct. |
| Workmen's Co-operative Association, Beaver Falls, | Bonus, | 50 00 | Defunct. |
| Citizens' Natural Gas Company, New Brighton, | Tax on capital stock, 1887, | 387 94 | Paid. |
| Thomas Tunis Manufacturing Company, | Bonus, | 62 50 | Defunct. |

SCHEDULE A—Continued.

LIST OF CLAIMS RECEIVED FROM AUDITOR GENERAL AND OTHERS IN 1897 AND 1898.

| Name of Party. | Nature of Claim. | Amount. | Remarks. |
|---|-------------------------------------|---------|----------|
| Thomas Tunis Manufacturing Company, | Tax on capital stock, 1884-5, | 22 91 | Defunct. |
| Workmen's Co-operative Association, Beaver Falls, | Tax on capital stock, 1889, | 33 69 | Defunct. |
| O'Brien Patent Safety Scaffold Company, | Tax on loans, 1892, | 41 27 | Defunct. |
| West Newton Paper Company, | Tax on capital stock, 1884, | 15 00 | Defunct. |
| People's Co-operative Association, Irwin, | Tax on capital stock, 1888, | 29 19 | Defunct. |
| Excelsior Dairymen's Association, New Hanover, | Tax on capital stock, 1880-4, | 4 24 | Paid. |
| Auburn Creamery Company, | Tax on capital stock, 1884, | 4 69 | Defunct. |
| Ardmore Land Improvement Company, | Tax on capital stock, 1889, | 28 80 | Defunct. |
| Meshoppen Boom Company, | Tax on capital stock, 1889, | 3 00 | Defunct. |
| Pen Argyl Water Company, | Tax on loans, 1894, | 76 00 | Paid. |
| Pen Argyl Water Company, | Tax on capital stock, 1894, | 5 00 | Paid. |
| Northern Columbia and Southern Luzerne County Agricultural Association, | Tax on loans, 1888, | 14 25 | Defunct. |
| Northern Columbia and Southern Luzerne, County Agricultural Association, | Tax on loans, 1889, | 12 26 | Defunct. |
| Moore Draying Company, | Tax on capital stock, 1889, | 9 60 | Defunct. |
| Moore Draying Company, | Tax on capital stock, 1891, | 9 60 | Defunct. |
| Williamsport District Telegraph and Messenger Com- pany, | Tax on capital stock, 1888, | 11 10 | Defunct. |
| Spring Garden Real Estate Association, | Tax on capital stock, 1889, | 41 52 | Paid. |
| Spring Garden Real Estate Association, | Tax on capital stock, 1892, | 54 84 | Paid. |
| Pennsylvania Patent Rights Company, | Tax on capital stock, 1885, | 48 30 | Defunct. |
| Pennsylvania Patent Rights Company, | Tax on capital stock, 1887, | 105 00 | Defunct. |
| Danielsville Slate Company, | Tax on capital stock, 1891, | 24 00 | Pending. |
| Danielsville Slate Company, | Tax on capital stock, 1892, | 40 00 | Pending. |
| Big Bed Slate Company, | Tax on capital stock, 1887, | 60 00 | Paid. |
| Big Bed Slate Company, | Tax on capital stock, 1888, | 60 00 | Paid. |
| Big Bed Slate Company, | Tax on capital stock, 1889, | 12 00 | Paid. |
| Keystone Land Company, | Tax on capital stock, 1890, | 150 00 | Pending. |
| Keystone Land Company, | Tax on capital stock, 1891, | 150 00 | Pending. |
| Keystone Land Company, | Tax on capital stock, 1892, | 150 00 | Pending. |
| Keystone Land Company, | Tax on capital stock, 1893, | 150 00 | Pending. |
| Keystone Land Company, | Tax on capital stock, 1894, | 150 00 | Pending. |

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| Keystone Land Company, | Tax on loans, 1889, | 57 00 | Pending. |
| Keystone Land Company, | Tax on loans, 1891, | 57 00 | Pending. |
| Keystone Land Company, | Tax on loans, 1892, | 76 00 | Pending. |
| Keystone Land Company, | Tax on loans, 1893, | 76 00 | Pending. |
| Keystone Land Company, | Tax on loans, 1894, | 76 00 | Pending. |
| Leesport Iron Company, | Tax on loans, 1886, | 85 50 | Suit discontinued. |
| Leesport Iron Company, | Tax on loans, 1887, | 85 50 | Suit discontinued. |
| Leesport Iron Company, | Tax on loans, 1888, | 85 50 | Suit discontinued. |
| Leesport Iron Company, | Tax on loans, 1889, | 85 50 | Suit discontinued. |
| Leesport Iron Company, | Tax on loans, 1890, | 85 50 | Suit discontinued. |
| Leesport Iron Company, | Tax on loans, 1892, | 114 00 | Suit discontinued. |
| Johnson Railroad Frog and Switch Company, | Tax on capital stock, 1884-5, | 7 73 | Paid. |
| Economist Printing Company, | Tax on loans, 1888, | 5 47 | Judgment for Commonwealth. |
| Eureka Slate Company, | Tax on capital stock, 1886-87, | 60 00 | Judgment for Commonwealth. |
| Philadelphia Fruit Company, | Tax on capital stock, 1885, | 187 50 | Defunct. |
| American Writing Machine Company, | Tax on capital stock, 1883-84, | 735 00 | Defunct. |
| Electrical and Mechanical Developing Company, | Tax on capital stock, 1886, | 7 20 | Judgment for Commonwealth. |
| S. Ashton Hand Manufacturing Company, | Tax on loans, 1887, | 37 12 | Defunct. |
| Washington Slate Company, of Bangor, | Tax on capital stock, 1873-83, | 253 62 | Suit discontinued. |
| Standard Steel Casting Company, | Tax on capital stock, 1884-5, | 98 80 | Paid. |
| West Philadelphia Brick Company, | Bonus, | 25 00 | Defunct. |
| Ontario Brewing Company, | Bonus, | 250 00 | Defunct. |
| Pittsburgh Glass and Bottle Works, | Bonus, | 37 50 | Paid. |
| Columbia Brass Works Company, | Bonus, | 62 50 | Paid. |
| The Schwarzwaelder Company, | Bonus, | 50 00 | Paid. |
| Columbian Textile Company, | Bonus, | 31 25 | Paid. |
| Meadville Furniture Company, | Bonus, | 15 00 | Paid. |
| Blair Glass Company, | Bonus, | 31 25 | Defunct. |
| Penn Mining and Manufacturing Company, | Bonus, | 31 25 | Insolvent. |
| Green Electric Signal Company, | Bonus, | 62 50 | Judgment for Commonwealth. |
| N. W. Anthony Coal Company, | Bonus, | 37 50 | Paid. |
| Franklin Shoe Manufacturing Company, | Bonus, | 12 50 | Paid. |
| Keystone Tin Plate Company, | Bonus, | 31 25 | Defunct. |
| Elmhurst Water Company, | Bonus, | 12 50 | Paid. |
| C. H. Littleton Company, | Bonus, | 62 50 | Defunct. |
| Burgoon Royal Medicine Company, | Bonus, | 247 50 | Defunct. |
| Erie Insulating Company, | Bonus, | 12 50 | Defunct. |
| Warren Real Estate Improvement Company, | Bonus, | 62 50 | Defunct. |
| Mercantile Company, | Bonus, | 125 00 | Paid. |
| Oplinger Slate Company, | Bonus, | 37 50 | Judgment for Commonwealth. |
| Pleasant Ridge Land and Improvement Company, | Tax on capital stock, 1891, | 62 50 | Defunct. |
| Pleasant Ridge Land and Improvement Company, | Bonus, | 62 50 | Defunct. |
| Hyde Park Flint Bottle Company, | Bonus, | 62 50 | Defunct. |

SCHEDULE A—Continued.

LIST OF CLAIMS RECEIVED FROM AUDITOR GENERAL AND OTHERS IN 1897 AND 1898.

| Name of Party. | Nature of Claim. | Amount. | Remarks. |
|---|-----------------------------------|----------|----------------------------|
| Hyde Park Flint Bottle Company, | Tax on loans, 1893, | 1 55 | Defunct. |
| Stern Electric Alarm Company, | Bonus, | 31 25 | Defunct. |
| Stern Electric Alarm Company, | Tax on capital stock, 1885, | 75 00 | Defunct. |
| Keystone Cigar Company, | Bonus, | 112 50 | Judgment for Commonwealth. |
| Keystone Cigar Company, | Tax on capital stock, 1891, | 30 00 | Judgment for Commonwealth. |
| Pennsylvania Germicide Company, | Tax on capital stock, 1886, | 30 00 | Defunct. |
| Pennsylvania Germicide Company, | Tax on loans, 1886, | 7 98 | Defunct. |
| Pittsburgh Diamond Stone Saw Company, | Bonus, | 125 00 | Defunct. |
| Pittsburgh Diamond Stone Saw Company, | Tax on capital stock, 1884, | 12 16 | Defunct. |
| National Illuminating Company, | Bonus, | 250 00 | Defunct. |
| National Illuminating Company, | Tax on capital stock, 1884, | 231 25 | Defunct. |
| National Illuminating Company, | Tax on capital stock, 1887, | 72 41 | Defunct. |
| Montour County Agricultural Society, | Tax on loans, 1892, | 31 67 | Insolvent. |
| Montour County Agricultural Society, | Tax on capital stock, 1892, | 2 73 | Insolvent. |
| Homestead Gas Fuel Company, | Bonus, | 12 50 | Judgment for Commonwealth. |
| Homestead Gas Fuel Company, | Tax on capital stock, 1884, | 3 00 | Judgment for Commonwealth. |
| North Cedar Hill Cemetery Company, | Tax on capital stock, 1879, | 195 00 | Paid. |
| Perry Smelting Company, | Bonus, | 37 50 | Defunct. |
| Perry Smelting Company, | Tax on capital stock, 1888, | 9 00 | Defunct. |
| Pittsburgh Malleable Iron Company, | Tax on capital stock, 1891, | 90 00 | Judgment for Commonwealth. |
| Pittsburgh Malleable Iron Company, | Tax on capital stock, 1892, | 125 00 | Judgment for Commonwealth. |
| Pennsylvania Renting Company, | Tax on capital stock, 1891, | 75 00 | Paid. |
| Pennsylvania Renting Company, | Tax on capital stock, 1896, | 125 00 | Paid. |
| Keystone Bonded Warehouse Company, | Bonus, | 62 50 | Defunct. |
| Keystone Bonded Warehouse Company, | Tax on capital stock, 1895, | 5 00 | Defunct. |
| John H. Kerlin, recorder, Delaware county, | Fees of office, | 10 45 | Judgment for Commonwealth. |
| Percy Mining Company, | Bonus, | 75 00 | Paid. |
| Percy Mining Company, | Tax on capital stock, 1895, | 30 00 | Paid. |
| Percy Mining Company, | Tax on capital stock, 1896, | 30 00 | Paid. |
| Pennsylvania Traction Company, | Penalty, | 5,000 00 | Pending. |
| Citizens' Street Railway Company, of Lackawanna county, | Penalty, | 5,000 00 | Pending. |
| Warwick Street Railway Company, | Penalty, | 5,000 00 | Defunct. |

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| Philadelphia and Trenton Street Railway Company, ... | Penalty, | 5,000 00 | Defunct. |
| Columbia and Marietta Electric Railway Company,.... | Penalty, | 5,000 00 | Defunct. |
| Collingdale Street Railway Company, | Penalty, | 5,000 00 | Defunct. |
| Blue Mountain Railroad Company, | Penalty, | 5,000 00 | Defunct. |
| Valley Electric Street Railway Company, | Penalty, | 5,000 00 | Defunct. |
| People's Street Railway Company, of Chester, | Penalty, | 5,000 00 | Suit discontinued. |
| Marion Avenue Passenger Railway Company, | Penalty, | 5,000 00 | Defunct. |
| Jackson and Porter Streets Railway Company, | Penalty, | 5,000 00 | Defunct. |
| Muncy Valley Street Railway Company, | Penalty, | 5,000 00 | Judgment for Commonwealth. |
| Philadelphia and Ardmore Passenger Railway Company, | Penalty, | 5,000 00 | Suit discontinued. |
| Philadelphia and Rosemont Passenger Railway Company, | Penalty, | 5,000 00 | Suit discontinued. |
| Altoona Land and Improvement Company, | Tax on capital stock, 1891, | 21 00 | Judgment for Commonwealth. |
| Altoona Land and Improvement Company, | Tax on loans, 1892, | 25 84 | Judgment for Commonwealth. |
| Altoona Land and Improvement Company, | Tax on capital stock, 1892, | 25 38 | Judgment for Commonwealth. |
| Pittsburgh Homestead, Loan and Trust Company, ... | Tax on loans, 1890, | 38 44 | Paid. |
| Pittsburgh Homestead, Loan and Trust Company, ... | Tax on capital stock, 1890, | 40 86 | Paid. |
| Pittsburgh Homestead, Loan and Trust Company, ... | Tax on capital stock, 1896, | 69 00 | Paid. |
| Oakdale Hall Company, | Bonus, | 13 75 | Judgment for Commonwealth. |
| Oakdale Hall Company, | Tax on loans, 1891, | 19 95 | Judgment for Commonwealth. |
| Oakdale Hall Company, | Tax on capital stock, 1891, | 5 99 | Judgment for Commonwealth. |
| Oakdale Hall Company, | Tax on capital stock, 1894, | 2 00 | Judgment for Commonwealth. |
| Suter Ferry Company, | Tax on gross receipts, 1888(6 mo.) | 2 00 | Paid. |
| Suter Ferry Company, | Tax on gross receipts, 1889 (6 mo.) | 8 23 | Paid. |
| Suter Ferry Company, | Tax on gross receipts, 1890 (6 mo.) | 6 90 | Paid. |
| Suter Ferry Company, | Tax on gross receipts, 1891 (6 mo.) | 34 | Paid. |
| Suter Ferry Company, | Tax on capital stock, 1891, | 9 00 | Paid. |
| Suter Ferry Company, | Tax on capital stock, 1894, | 15 00 | Paid. |
| Suter Ferry Company, | Tax on capital stock, 1895, | 5 00 | Paid. |
| Falls Creek Coal Company, | Bonus, | 125 00 | Defunct. |
| Chicopee Natural Gas Company, | Bonus, | 312 50 | Defunct. |
| Lively Coal Company, | Bonus, | 31 25 | Defunct. |
| Fairchance Water Company, | Bonus, | 12 50 | Paid. |
| Saylor-Madill Company, | Bonus, | 125 00 | Defunct. |
| Union Light and Heat Company, | Bonus, | 1,250 00 | Verdict for defendant. |
| Washington Mining and Improvement Company, | Bonus, | 62 50 | Defunct. |
| Asphalt Block Company, | Bonus, | 62 50 | Defunct. |
| Mifflin Township Gas Company, | Bonus, | 12 50 | Defunct. |
| Pennsylvania Combustion Attachment Company, | Bonus, | 125 00 | Defunct. |
| Huntingdon Water Company, | Tax on capital stock, 1890, | 7 50 | Paid. |
| Kersey Run Logging Company, | Tax on capital stock, 1884, | 15 00 | Defunct. |
| Mountain View Mining Company, | Tax on capital stock, 1883, | 10 66 | Judgment for Commonwealth. |

SCHEDULE A—Continued.

LIST OF CLAIMS RECEIVED FROM AUDITOR GENERAL AND OTHERS IN 1897 AND 1898.

| Name of Party. | Nature of Claim. | Amount. | Remarks. |
|--|---|---------|----------------------------|
| Meshoppen Boom Company, | Tax on capital stock, 1884, | 1 80 | Defunct. |
| New York Hill Mining Company, | Tax on capital stock, 1884-8, | 16 80 | Paid. |
| News Publishing Company, Philadelphia, | Tax on capital stock, 1884-5, | 100 00 | Defunct. |
| Oregon Indian Medicine Company, | Tax on capital stock, 1895, | 25 00 | Suit discontinued. |
| Hunt's Run Navigation Company, | Tax on capital stock, 1881-2-3-5, | 2 40 | Defunct. |
| West Branch Lumber Company, | Tax on capital stock, 1884, | 90 00 | Insolvent. |
| West Branch Lumber Company, | Tax on capital stock, 1888, | 60 00 | Insolvent. |
| West Branch Lumber Company, | Tax on capital stock, 1889, | 30 00 | Insolvent. |
| West Branch Lumber Company, | Tax on capital stock, 1890, | 30 00 | Insolvent. |
| West Branch Lumber Company, | Tax on capital stock, 1891, | 30 00 | Insolvent. |
| West Branch Lumber Company, | Tax on capital stock, 1892, | 50 00 | Insolvent. |
| West Branch Lumber Company, | Tax on capital stock, 1893, | 50 00 | Insolvent. |
| West Branch Lumber Company, | Tax on capital stock, 1894, | 50 00 | Insolvent. |
| West Branch Lumber Company, | Tax on capital stock, 1895, | 50 00 | Insolvent. |
| Guarantee Homestead, Loan and Trust Company, | Tax on capital stock, 1892, | 46 20 | Paid. |
| Guarantee Homestead, Loan and Trust Company, | Tax on capital stock, 1893, | 46 20 | Paid. |
| Guarantee Homestead, Loan and Trust Company, | Tax on capital stock, 1895, | 52 25 | Paid. |
| Guarantee Homestead, Loan and Trust Company, | Tax on loans, 1892, | 48 70 | Pending. |
| Guarantee Homestead, Loan and Trust Company, | Tax on loans, 1893, | 48 70 | Pending. |
| Guarantee Homestead, Loan and Trust Company, | Tax on loans, 1895, | 47 23 | Pending. |
| Guarantee Homestead, Loan and Trust Company, | Tax on loans, 1896, | 47 23 | Pending. |
| Bellevue Homestead, Loan and Trust Company, | Expenses of examination by Banking Department, | 25 90 | Paid. |
| Russell B. Coal Company, Scranton, | Bonus, | 125 00 | Judgment for Commonwealth. |
| Gilbert Photo Company, | Bonus, | 62 50 | Judgment for Commonwealth. |
| Pittsburgh Ornamental Iron Works Company, | Bonus, | 62 50 | Defunct. |
| People's Electric Manufacturing Company, | Bonus, | 62 50 | Paid. |
| Mt. Vernon Drawing Room Association, | Bonus, | 62 50 | Judgment for Commonwealth. |
| Bush Provision Company, | Bonus, | 75 00 | Insolvent. |
| Feist Printing Company, | Bonus, | 37 50 | Paid. |
| Pittsburgh Leather Company, | Bonus, | 37 50 | Paid. |
| McKeesport Brass and Iron Company, | Bonus, | 37 50 | Defunct. |
| Nelson Coal Company, | Bonus, | 250 00 | Judgment for Commonwealth. |
| Lebanon Fuel Illuminating and Power Company, | Bonus, | 75 00 | Judgment for Commonwealth. |

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|---|---|----------|----------------------------|
| Bradford Enameling Company, | Bonus, | 125 00 | Paid. |
| Bloomsburg Elevator and Machine Works, | Bonus, | 62 50 | Judgment for Commonwealth. |
| Marian Coal Company, | Bonus, | 375 00 | Judgment for Commonwealth. |
| Philadelphia Water and Filter Company, | Bonus, | 125 00 | Defunct. |
| Carbonaceous Fuel Gas Company, | Bonus, | 125 00 | Defunct. |
| Bacon Manufacturing Company, | Bonus, | 93 75 | Defunct. |
| American Reduction Company, of Philadelphia, | Bonus, | 62 50 | Defunct. |
| Haines Covering Company, | Bonus, | 62 50 | Defunct. |
| V. Clad and Sons, Incorporated, | Bonus, | 125 00 | Paid. |
| Welivar Manufacturing Company, | Bonus, | 37 50 | Paid. |
| Riverside Manufacturing Company, | Bonus, | 31 25 | Judgment for Commonwealth. |
| Acme Brick Company, | Bonus, | 31 25 | Judgment for Commonwealth. |
| Brown Manufacturing Company, | Bonus, | 31 25 | Judgment for Commonwealth. |
| Peerless Coal Company, | Bonus, | 25 00 | Judgment for Commonwealth. |
| Erie Scale Truck Company, | Bonus, | 31 25 | Judgment for Commonwealth. |
| Mingo Gas Coal Company, | Bonus, | 31 25 | Paid. |
| Perseverance Manufacturing Company, | Bonus, | 25 00 | Paid. |
| H. H. Haeberley Company, | Bonus, | 15 00 | Defunct. |
| Keating Land Company, | Bonus, | 12 50 | Judgment for Commonwealth. |
| Hamilton Pressed Brick Company, | Bonus, | 125 00 | Defunct. |
| Tenth Street Incline Plane Company, | Bonus, | 75 00 | Defunct. |
| Twenty-first Street Incline Plane Company, | Bonus, | 375 00 | Defunct. |
| Johnson Beasley Coal Company, | Tax on capital stock, 1896, | 62 23 | Judgment for Commonwealth. |
| Schuylkill Electric Railway Company, | Tax on loans, 1896, | 1,666 76 | Paid. |
| Philadelphia and Paoli Railway Company, | Tax on capital stock, 1895, | 5 00 | Paid. |
| Ashland Gas Light Company, | Tax on capital stock, 1896, | 45 00 | Paid. |
| Homestead and Howard Land Company, | Tax on capital stock, 1896, | 395 00 | Suit discontinued. |
| Homestead and Howard Land Company, | Tax on loans, 1896, | 399 00 | Suit discontinued. |
| Pittsburgh and Castle Shannon Railroad Company, | Tax on capital stock, 1896, | 14 44 | Paid. |
| Pittsburgh and Castle Shannon Railroad Company, | Tax on loans, 1896, | 760 00 | Paid. |
| Pittsburgh and Castle Shannon Railroad Company, | Tax on gross receipts, 1896 (6 mo.) | 221 29 | Paid. |
| Pittsburgh and Castle Shannon Railroad Company, | Tax on gross receipts, 1897 (6 mo.) | 191 76 | Paid. |
| Vanderbilt Land Company, | Tax on capital stock, 1896, | 27 50 | Paid. |
| Gondolo Real Estate and Improvement Company, | Tax on capital stock, 1891, | 15 00 | Judgment for Commonwealth. |
| Gondolo Real Estate and Improvement Company, | Tax on capital stock, 1892, | 2 13 | Judgment for Commonwealth. |
| Gondolo Real Estate and Improvement Company, | Tax on capital stock, 1895, | 2 13 | Judgment for Commonwealth. |
| Gondolo Real Estate and Improvement Company, | Tax on capital stock, 1896, | 2 13 | Judgment for Commonwealth. |
| Port Vue Land and Improvement Company, | Tax on capital stock, 1895, | 30 00 | Judgment for Commonwealth. |
| Port Vue Land and Improvement Company, | Tax on capital stock, 1896, | 30 00 | Judgment for Commonwealth. |
| Port Vue Land and Improvement Company, | Tax on loans, 1896, | 86 64 | Judgment for Commonwealth. |
| Port Vue Land and Improvement Company, | Tax on loans, 1895, | 86 64 | Judgment for Commonwealth. |
| Ligonier Fire Brick Company, | Tax on capital stock, 1892, | 140 00 | Pending. |
| Ligonier Fire Brick Company, | Tax on capital stock, 1893, | 140 00 | Pending. |

SCHEDULE A—Continued.

LIST OF CLAIMS RECEIVED FROM AUDITOR GENERAL AND OTHERS IN 1897 AND 1898.

| Name of Party. | Nature of Claim. | Amount. | Remarks. |
|--|---|----------|----------------------------|
| Ligonier Fire Brick Company, | Tax on capital stock, 1894, | 140 00 | Pending. |
| Ligonier Fire Brick Company, | Tax on capital stock, 1895, | 140 00 | Pending. |
| Ligonier Fire Brick Company, | Tax on capital stock, 1896, | 140 00 | Pending. |
| Faraday Heat, Power and Light Company, | Tax on capital stock, 1894, | 62 48 | Paid. |
| Faraday Heat, Power and Light Company, | Tax on capital stock, 1895, | 141 85 | Partly paid. |
| Faraday Heat, Power and Light Company, | Tax on capital stock, 1896, | 127 63 | Partly paid. |
| Faraday Heat, Power and Light Company, | Tax on loans, 1894, | 38 00 | Paid. |
| Faraday Heat, Power and Light Company, | Tax on loans, 1895, | 38 00 | Paid. |
| Faraday Heat, Power and Light Company, | Tax on loans, 1896, | 38 00 | Paid. |
| Fairview Terrace Land Company, | Tax on capital stock, 1894, | 11 00 | Judgment for Commonwealth. |
| Fairview Terrace Land Company, | Tax on capital stock, 1895, | 18 39 | Judgment for Commonwealth. |
| Fairview Terrace Land Company, | Tax on loans, 1896, | 12 54 | Judgment for Commonwealth. |
| Fairview Terrace Land Company, | Tax on capital stock, 1896, | 3 30 | Judgment for Commonwealth. |
| Patterson Anthracite Mining Company, | Tax on capital stock, 1890, | 990 00 | Defunct. |
| Patterson Anthracite Mining Company, | Tax on capital stock, 1891, | 990 00 | Defunct. |
| Patterson Anthracite Mining Company, | Tax on capital stock, 1892, | 990 00 | Defunct. |
| Patterson Anthracite Mining Company, | Tax on capital stock, 1893, | 1,650 00 | Defunct. |
| Patterson Anthracite Mining Company, | Tax on capital stock, 1894, | 1,650 00 | Defunct. |
| Patterson Anthracite Mining Company, | Tax on capital stock, 1895, | 1,650 00 | Defunct. |
| Patterson Anthracite Mining Company, | Tax on capital stock, 1896, | 1,650 00 | Defunct. |
| Keystone Electric Street Railway Company, | Tax on capital stock, 1896, | 30 25 | Paid. |
| Wilkes-Barre and Northern Railroad Company, | Tax on loans, 1896, | 158 34 | Paid. |
| Wilkes-Barre and Northern Railroad Company, | Tax on gross receipts, 1896 (6 mo.) | 1 84 | Paid. |
| Wilkes-Barre and Northern Railroad Company, | Tax on gross receipts, 1897 (6 mo.) | 33 19 | Paid. |
| Malcolm Mills Company, | Tax on capital stock, 1894, | 87 38 | Suit discontinued. |
| Malcolm Mills Company, | Tax on loans, 1896, | 2 66 | Paid. |
| Malcolm Mills Company, | Tax on capital stock, 1896, | 9 00 | Suit discontinued. |
| Lilly Water Company, | Tax on capital stock, 1894, | 22 50 | Judgment for Commonwealth. |
| Lilly Water Company, | Tax on capital stock, 1895, | 35 00 | Judgment for Commonwealth. |
| Lilly Water Company, | Tax on capital stock, 1896, | 35 00 | Judgment for Commonwealth. |
| Bangor Southern Slate Company, Limited, | Tax on capital stock, 1896, | 10 00 | Defunct. |
| Philadelphia Stove and Iron Foundry Company, | Tax on loans, 1894, | 38 00 | Paid. |
| Philadelphia Stove and Iron Foundry Company, | Tax on loans, 1895, | 60 42 | Paid. |

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| Philadelphia Stove and Iron Foundry Company, | Tax on loans, 1896, | 165 30 | Paid. |
| Philadelphia Stove and Iron Foundry Company, | Tax on capital stock, 1896, | 15 00 | Paid. |
| Erie Electric Motor Company, | Tax on loans, 1896, | 396 72 | Paid. |
| Erie Electric Motor Company, | Tax on gross receipts, 1896 (6 mo.) | 637 32 | Paid. |
| Erie Electric Motor Company, | Tax on gross receipts, 1897 (6 mo.) | 506 28 | Pending. |
| Waynesboro Water Company, | Tax on loans, 1896, | 178 99 | Partly paid. |
| Waynesboro Water Company, | Tax on capital stock, 1896, | 272 00 | Pending. |
| Waynesboro Gas Light Company, | Tax on loans, 1892, | 47 50 | Pending. |
| Waynesboro Gas Light Company, | Tax on loans, 1894, | 47 50 | Paid. |
| Waynesboro Gas Light Company, | Tax on loans, 1895, | 47 50 | Paid. |
| Waynesboro Gas Light Company, | Tax on loans, 1896, | 47 50 | Paid. |
| Miller Magee Company, | Bonus, | 475 00 | Defunct. |
| Derrick Publishing Company, | Bonus, | 62 50 | Paid. |
| Portage Creek and Rich Valley Railroad Company, | Tax on capital stock, 1894, | 67 50 | Defunct. |
| Portage Creek and Rich Valley Railroad Company, | Tax on capital stock, 1895, | 67 50 | Defunct. |
| Portage Creek and Rich Valley Railroad Company, | Tax on capital stock, 1896, | 67 50 | Defunct. |
| Portage Creek and Rich Valley Railroad Company, | Tax on gross receipts, 1895 (6 mo.) | 13 36 | Defunct. |
| Portage Creek and Rich Valley Railroad Company, | Tax on gross receipts, 1895 (6 mo.) | 18 64 | Defunct. |
| Portage Creek and Rich Valley Railroad Company, | Tax on gross receipts, 1896 (6 mo.) | 18 98 | Defunct. |
| Portage Creek and Rich Valley Railroad Company, | Tax on gross receipts, 1896 (6 mo.) | 11 44 | Defunct. |
| Portage Creek and Rich Valley Railroad Company, | Tax on gross receipts, 1897 (6 mo.) | 3 93 | Defunct. |
| Du Bois City Water Works Company, | Tax on capital stock, 1892, | 137 50 | Judgment for Commonwealth. |
| Du Bois City Water Works Company, | Tax on capital stock, 1893, | 137 50 | Judgment for Commonwealth. |
| Du Bois City Water Works Company, | Tax on capital stock, 1894, | 137 50 | Judgment for Commonwealth. |
| Du Bois City Water Works Company, | Tax on capital stock, 1895, | 137 50 | Judgment for Commonwealth. |
| Du Bois City Water Works Company, | Tax on capital stock, 1896, | 125 00 | Judgment for Commonwealth. |
| Du Bois City Water Works Company, | Tax on loans, 1896, | 125 00 | Judgment for Commonwealth. |
| Pittsburgh Transfer Company, | Tax on capital stock, 1896, | 150 00 | Paid. |
| Pittsburgh Transfer Company, | Tax on gross receipts, 1896 (6 mo.) | 213 85 | Paid. |
| Pittsburgh Transfer Company, | Tax on gross receipts, 1897 (6 mo.) | 229 38 | Paid. |
| Chest Creek Coal and Coke Company, | Tax on loans, 1895, | 54 97 | Paid. |
| Chest Creek Coal and Coke Company, | Tax on loans, 1896, | 54 97 | Paid. |
| Chest Creek Coal and Coke Company, | Tax on capital stock, 1895, | 75 00 | Paid. |
| Mitchell Coal and Coke Company, | Tax on capital stock, 1895, | 250 00 | Paid. |
| Mitchell Coal and Coke Company, | Tax on capital stock, 1896, | 232 50 | Paid. |
| Mitchell Coal and Coke Company, | Tax on loans, 1895, | 218 50 | Paid. |
| Mitchell Coal and Coke Company, | Tax on loans, 1896, | 186 20 | Paid. |
| Chest Creek Coal and Coke Company, | Tax on capital stock, 1896, | 75 00 | Paid. |
| Boyle Brothers Coal Company, | Tax on capital stock, 1894, | 84 33 | Judgment for Commonwealth. |
| Boyle Brothers Coal Company, | Tax on capital stock, 1895, | 250 00 | Judgment for Commonwealth. |
| Boyle Brothers Coal Company, | Tax on capital stock, 1896, | 250 00 | Judgment for Commonwealth. |
| Boyle Brothers Coal Company, | Tax on loans, 1895, | 44 87 | Judgment for Commonwealth. |
| Boyle Brothers Coal Company, | Tax on loans, 1896, | 39 93 | Judgment for Commonwealth. |

SCHEDULE A—Continued.

LIST OF CLAIMS RECEIVED FROM AUDITOR GENERAL AND OTHERS IN 1897 AND 1898.

| Name of Party. | Nature of Claim. | Amount. | Remarks. |
|--|-------------------------------------|---------|----------------------------|
| White Electric Traction Company,..... | Tax on capital stock, 1896,..... | 90 00 | Pending. |
| White Electric Traction Company,..... | Tax on loans, 1896,..... | 138 70 | Pending. |
| White Electric Traction Company,..... | Tax on gross receipts, 1896 (6 mo.) | 68 89 | Pending. |
| White Electric Traction Company,..... | Tax on gross receipts, 1897 (6 mo.) | 67 06 | Pending. |
| McKeesport Transfer and Delivery Company,..... | Tax on gross receipts, 1896 (6 mo.) | 19 10 | Paid. |
| McKeesport Transfer and Delivery Company,..... | Tax on gross receipts, 1897 (6 mo.) | 19 19 | Paid. |
| McKeesport Transfer and Delivery Company,..... | Tax on gross receipts, 1897 (6 mo.) | 20 08 | Paid. |
| Everett Light, Heat and Power Company,..... | Tax on gross receipts, 1893,..... | 19 00 | Paid. |
| Everett Light, Heat and Power Company,..... | Tax on gross receipts, 1894,..... | 19 71 | Paid. |
| Everett Light, Heat and Power Company,..... | Tax on gross receipts, 1895,..... | 20 20 | Paid. |
| Everett Light, Heat and Power Company,..... | Tax on gross receipts, 1896,..... | 24 26 | Paid. |
| Everett Light, Heat and Power Company,..... | Tax on gross receipts, 1897 (6 mo.) | 13 75 | Paid. |
| Everett Light, Heat and Power Company,..... | Tax on capital stock, 1896,..... | 15 00 | Paid. |
| Brownsville Electric Light Company, | Tax on capital stock, 1895,..... | 75 00 | Paid. |
| Brownsville Electric Light Company, | Tax on capital stock, 1896,..... | 95 00 | Paid. |
| Brownsville Electric Light Company, | Tax on loans, 1896,..... | 5 32 | Paid. |
| Brownsville Electric Light Company, | Tax on gross receipts, 1895 (6 mo.) | 5 64 | Paid. |
| Brownsville Electric Light Company, | Tax on gross receipts, 1895 (6 mo.) | 7 26 | Paid. |
| Brownsville Electric Light Company, | Tax on gross receipts, 1896 (6 mo.) | 9 28 | Paid. |
| Brownsville Electric Light Company, | Tax on gross receipts, 1896 (6 mo.) | 13 79 | Paid. |
| International Brewing Company, | Tax on capital stock, 1896,..... | 250 00 | Insolvent. |
| Brandt Clay Product Company, | Tax on loans, 1896, | 19 00 | Paid. |
| Home Land and Improvement Company, | Tax on capital stock, 1896,..... | 97 90 | Paid. |
| Pottstown and West Chester Electric Railway Company, | Tax on capital stock, 1896,..... | 5 00 | Paid. |
| Chartiers Land Company, | Tax on capital stock, 1896,..... | 255 75 | Judgment for Commonwealth. |
| Hamilton Pressed Brick Company, | Tax on capital stock, 1896,..... | 6 25 | Defunct. |
| Eureka Lock and Improvement Company, | Bonus, | 47 50 | Judgment for Commonwealth. |
| Crystal Water Company, of Pittsburgh, | Bonus, | 312 50 | Paid. |
| Cyano Chemical Company, | Bonus, | 45 00 | Judgment for Commonwealth. |
| West End Electric Light and Power Company, | Bonus, | 22 50 | Paid. |
| Pittsburgh Mortar and Supply Company, | Bonus, | 125 00 | In hands of receiver. |
| Browne Brothers Company, | Bonus, | 68 75 | Judgment for Commonwealth. |

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| R. P. Vansant Lumber Company, | Tax on capital stock, 1895, | 225 00 | Paid. |
| Iron City Homestead, Loan and Trust Company, | Tax on loans, 1890, | 23 66 | Defunct. |
| Flory and Lehr Hard Vein Slate Company, | Tax on capital stock, 1891, | 9 00 | Paid. |
| Flory and Lehr Hard Vein Slate Company, | Tax on capital stock, 1892, | 15 00 | Paid. |
| Clarendon Oil and Refining Company, | Tax on capital stock, 1890, | 75 00 | Defunct. |
| Clarendon Oil and Refining Company, | Tax on capital stock, 1891, | 75 00 | Defunct. |
| West Jersey Packing Company, | Tax on capital stock, 1889, | 223 50 | Defunct. |
| West Jersey Packing Company, | Tax on capital stock, 1891, | 223 58 | Defunct. |

SCHEDULE B.

SCHEDULE OF COLLECTIONS.

| Year. | Name. | Amount. |
|---------|---|-----------|
| 1897. | | |
| Jan. 4, | Phoenix Glass Company, | \$980 41 |
| 5, | Philadelphia and Darby Railroad Company, | 209 95 |
| 5, | Philadelphia City Passenger Railway Company, | 629 85 |
| 5, | Thirteenth and Fifteenth Streets Passenger Railway Company, | 1,261 70 |
| 5, | Union Improvement Company, | 806 76 |
| 5, | American Academy of Music, | 327 31 |
| 5, | Bethlehem Iron Company, | 386 68 |
| 5, | Electric Traction Company, | 52,817 89 |
| 5, | Hecla Coke Company, | 104 00 |
| 5, | Lackawanna Iron and Steel Company, | 1,312 60 |
| 5, | Lackawanna Store Association, Limited, | 104 83 |
| 5, | People's Traction Company, | 6,713 80 |
| 5, | Catherine and Bainbridge Streets Passenger Railway Company, | 294 97 |
| 5, | Continental Passenger Railway Company, | 688 27 |
| 5, | Dunbar Furnace Company, | 23 89 |
| 5, | Empire Passenger Railway Company, | 393 30 |
| 5, | Philadelphia Traction Company, | 2,319 02 |
| 5, | Seventeenth and Nineteenth Streets Passenger Railway Company, | 196 97 |
| 5, | Union Passenger Railway Company, | 1,674 51 |
| 5, | Welsbach Light Company, | 115 38 |
| 5, | West Philadelphia Passenger Railway Company, | 2,068 88 |
| 5, | Wm. Wharton, Jr., & Co., Incorporated, | 220 64 |
| 5, | Allentown Gas Company, | 889 20 |
| 5, | The United Gas Improvement Company, | 2,017 60 |
| 6, | Bangor Fidelity Slate Company, | 22 50 |
| 6, | Dunmore Iron and Steel Company, | 425 17 |
| 6, | Pennsylvania Coal Company, | 759 01 |
| 6, | Old Bangor Slate Company, | 498 36 |
| 6, | Citizens' Gas Company, | 102 72 |
| 6, | Citizens' Gas Company, | 102 72 |
| 7, | Moosic Mountain and Carbondale Railroad Company, | 232 88 |
| 7, | Tioga Railroad Company, | 4,140 00 |
| 7, | McKinley-Lanning Loan and Trust Company, | 430 73 |
| 8, | Sugar Run Railroad Company, | 247 20 |
| 11, | Penn Tanning Company, | 10,512 50 |
| 11, | Blossburg Coal Company, | 1,035 00 |
| 12, | Union Tanning Company, | 7,006 35 |
| 12, | Elk Tanning Company, | 6,211 92 |
| 13, | St. Mary's Gas Company, | 51 72 |
| 15, | Scranton Lace Curtain Manufacturing Company, | 9 88 |
| 19, | National Hedge and Wire Fence Company, | 75 00 |
| 20, | Faraday Heat, Power and Light Company, | 139 14 |
| 20, | The Rittenhouse Company, | 202 35 |
| 20, | Ft. Pitt Traction Company, | 3,915 62 |
| 26, | Model Heating Company, | 125 00 |
| Feb. 2, | Somerset and Johnsonburg Manufacturing Company, | 1,769 23 |
| 2, | Grauch Brewing Company, | 388 53 |
| 5, | Citizens' Passenger Railway Company, Harrisburg, | 576 62 |
| 5, | East Side Coal Company, | 2 50 |
| 9, | Seif-Bosworth Cigar Company, | 5 43 |
| 11, | Tremont Water and Gas Company, | 165 08 |
| 12, | Central Transportation Company, | 3,767 67 |
| 15, | Washington and Lake Erie Gas Coal Company, | 12 18 |
| 19, | Liberty Homestead, Loan and Trust Company, | 22 40 |
| 19, | People's Street Railway Company, of Luzerne county, | 1,714 02 |
| 19, | Johnsonburg and Bradford Railroad Company, | 22 47 |
| 19, | Edison Electric Illuminating Company, Lancaster, | 3,500 00 |
| 26, | Stroudsburg Land Improvement Company, | 30 00 |
| 26, | Pneumatic Fire Alarm Telegraph Company, | 100 00 |
| Mar. 1, | Burrell Improvement Company, | 736 60 |
| 1, | Burrell Water Company, | 38 51 |
| 4, | Baltimore and Harrisburg Railway Company (Western Extension), | 254 40 |

SCHEDULE B—Continued.

SCHEDULE OF COLLECTIONS.

| Year. | Name. | Amount. |
|---------|--|----------|
| 1897. | | |
| Mar. 5, | Chest Creek Coal and Coke Company,..... | 620 57 |
| 8, | Electric City Land and Improvement Company,..... | 16 25 |
| 8, | Pyroroleum Appliance Company, | 125 00 |
| 8, | Northwestern Mining and Exchange Company, | 16 17 |
| 10, | Philadelphia Finance Company. | 106 30 |
| 11, | Graebing & Lyon, | 72 82 |
| 11, | Travis Manufacturing Company, | 286 25 |
| 13, | Bellefonte Central Railroad Company, | 189 28 |
| 13, | Frankford Avenue Merchants Electric Company, now Kensington Electric Company, | 40 00 |
| 13, | Kensington Electric Company, | 13 80 |
| 15, | Bolivar Coal and Coke Company, | 225 00 |
| 15, | Warren Gas Light Company, | 28 59 |
| 16, | Bellefonte Central Railroad Company, | 534 42 |
| 16, | Percy Mining Company, | 250 00 |
| 16, | Rochester and Pittsburgh Coal and Iron Company,..... | 1,064 72 |
| 17, | La Roche Electric Works, | 284 37 |
| 17, | Beaver Falls Improvement Company, | 270 00 |
| 18, | Gallitzin Electric Light Company, | 140 78 |
| 25, | Bell Telephone Company, of Philadelphia, | 1,515 63 |
| 30, | Henry M. Miller, late treasurer of Crawford county,.... | 326 00 |
| Apr. 3, | Northampton Slate Company, | 348 33 |
| 5, | Oxford Land and Improvement Company, | 149 60 |
| 5, | Lehigh Valley Railroad Company, | 5,914 92 |
| 7, | American Safety Lamp and Mine Supply Company,..... | 148 35 |
| 7, | Columbia county, | 286 82 |
| 7, | York Haven Paper Company, | 516 80 |
| 7, | Gallitzin Coal and Coke Company, | 554 07 |
| 7, | Mitchell Coal and Coke Company, | 1,310 93 |
| 7, | Edison Electric Illuminating Company, Lancaster,..... | 2,541 81 |
| 12, | Electric Pavilion Company, | 1 25 |
| 12, | Connellsville Extension Company, | 187 50 |
| 12, | Connellsville Sheet Iron and Tin Plate Company,..... | 187 50 |
| 13, | Bloomsburg Car Manufacturing Company, | 272 50 |
| 15, | Connellsville Extension Company, | 2 81 |
| 15, | Connellsville Sheet Iron and Tin Plate Company,..... | 2 81 |
| 15, | Alcatraz Paving Company, | 129 23 |
| 19, | Thompson Diphtheria Cure Company, | 125 00 |
| 19, | P. C. Weist Company, | 195 93 |
| 19, | Cambridge Springs Company, | 159 37 |
| 19, | Muhlenburg Brewing Company, | 97 50 |
| 19, | Allentown and Lehigh Valley Traction Company, | 414 32 |
| 19, | Allentown and Lehigh Valley Traction Company,..... | 2,765 77 |
| 20, | Somerset Hotel Company, | 182 32 |
| 22, | Windsor Hotel Company, | 129 37 |
| 22, | Pocono Mountain Ice Company, | 195 62 |
| 23, | Ellwood Gas Stove and Stamping Company, | 67 21 |
| 23, | Hartman Manufacturing Company, Ellwood City, | 355 25 |
| 23, | Thompson Diphtheria Cure Company, Williamsport,.... | 1 37 |
| 23, | Huntingdon Gas Company, | 104 87 |
| 23, | Huntingdon Electric Light Company, | 90 84 |
| 26, | West Ridge Coal Company, | 375 00 |
| 29, | Corry Radiator Company, | 112 50 |
| 29, | West Ridge Coal Company, | 14 50 |
| May 5, | Pittsburgh and Castle Shannon Railroad Company,..... | 616 32 |
| 5, | York Haven Paper Company, | 516 80 |
| 5, | Central District and Printing Telegraph Company, | 512 01 |
| 5, | Pennsylvania Salt Manufacturing Company, | 107 12 |
| 6, | Marsden American Cellulose Company, | 1,306 25 |
| 7, | Walburn Land Company, | 53 75 |
| 10, | Silver Brook Coal Company, | 159 00 |
| 10, | Nations Mower and Reaper Company, | 734 00 |
| 11, | Cranberry Improvement Company, | 1,217 14 |
| 14, | Long Valley Coal Company, | 77 75 |
| 14, | Erie Electric Motor Company, | 1,152 12 |

SCHEDULE B—Continued.

SCHEDULE OF COLLECTIONS.

| Year. | Name. | Amount. |
|----------|--|----------|
| 1897. | | |
| May 18, | Black Creek Improvement Company, | 266 92 |
| 19, | Haddon Coal Company, | 53 00 |
| 19, | Leechburg Coal and Coke Company, | 96 99 |
| 21, | Harmony Brick Company, | 1 65 |
| 21, | Jeannette Gas Company, | 115 32 |
| 21, | Tioga Improvement Company, | 216 11 |
| 24, | Citizens' Natural Gas Company, | 104 44 |
| 24, | York Haven Lumber Company, | 62 50 |
| 24, | Lancaster Ice Manufacturing Company, | 125 00 |
| 24, | Kane Flint Bottle Company, | 56 25 |
| 26, | Kensington Improvement Company, | 250 00 |
| 26, | Penn Milling Company, | 50 00 |
| 26, | Association American Inventors, | 200 00 |
| 26, | John C. Miller Brewing Company, | 2,445 00 |
| 26, | Columbia Worsted Company, | 83 77 |
| 26, | Feltonville Land Company, | 64 06 |
| 26, | Glen Hazel Gas Company, | 62 50 |
| 28, | Pittsburgh Incline Plane Company, | 750 00 |
| 28, | Upper Lehigh Supply Company, Limited, | 320 00 |
| 28, | Knoxville Land Improvement Company, | 1,237 50 |
| 28, | Galey and Lord Manufacturing Company, | 256 25 |
| 29, | New York and Lehigh Coal Company, | 27 75 |
| 29, | Dayton Milling Company, | 62 50 |
| 29, | Glen Hazel Gas Company, | 4 06 |
| June 31, | Chester Traction Company, | 620 00 |
| 7, | Kane Flint Bottle Company, | 2 99 |
| 7, | Pittsburg Incline Plane Company, | 500 00 |
| 9, | Philadelphia Company, | 198 30 |
| 9, | Ohio Valley Electric Company, of Ben Avon, | 34 18 |
| 9, | Exchange National Bank, Pittsburgh, | 7,680 00 |
| 9, | First National Bank, Pittsburgh, | 5,250 00 |
| 9, | Merchants' and Manufacturers' National Bank, Pitts- burgh, | 4,096 00 |
| 9, | People's National Bank, Pittsburgh, | 6,900 00 |
| 9, | Third National Bank, Pittsburgh, | 2,500 00 |
| 9, | Merchants' and Manufacturers' National Bank, Pitts- burgh, | 4,561 46 |
| 10, | Irwin Natural Gas Company, | 112 87 |
| 11, | M. Enz Brewing Company, | 201 77 |
| 12, | Thomas C. Seidel Publishing Company, | 37 50 |
| 14, | Keystone Rubber Company, | 132 69 |
| 14, | Philadelphia Company, | 1,031 66 |
| 16, | Fairmount Ice Manufacturing Company, | 200 00 |
| 18, | Bellwood Water Company, | 213 66 |
| 22, | Allegheny Heating Company, | 1,081 33 |
| 22, | Delaware, Susquehanna and Schuylkill Railroad Com- pany, | 9,772 76 |
| 23, | Union Tanning Company, | 1,689 63 |
| 23, | Penn Tanning Company, | 363 55 |
| 23, | Elk Tanning Company, | 1,477 20 |
| 26, | Mayer Landis & Co., Incorporated, | 64 59 |
| 28, | Erie Dock and Transportation Company, | 200 50 |
| 29, | Pennsylvania Real Estate Investment Company, | 33 00 |
| 29, | Carbon Coal Company, | 141 49 |
| 29, | Catherine and Bainbridge Streets Passenger Railway Company, | 285 95 |
| 29, | Continental Passenger Railway Company, | 590 96 |
| 29, | Empire Passenger Railway Company, | 381 26 |
| 29, | Philadelphia Traction Company, | 2,206 03 |
| 29, | Philadelphia and Darby Railway Company, | 190 63 |
| 29, | Philadelphia City Passenger Railway Company, | 571 90 |
| 29, | Seventeenth and Nineteenth Streets Passenger Railway Company, | 190 63 |
| 29, | Thirteenth and Fifteenth Streets Passenger Railway Company, | 1,131 96 |
| 29, | Union Passenger Railway Company, | 1,620 66 |
| 29, | West Philadelphia Passenger Railway Company, | 1,986 39 |

SCHEDULE B—Continued.

SCHEDULE OF COLLECTIONS.

| Year. | Name. | Amount. |
|----------|--|-----------|
| 1897. | | |
| June 30, | McKeesport Brewing Company, | 759 27 |
| July 2, | Diamond Mica Company, | 35 10 |
| 15, | Valley Coal Company, | 68 75 |
| 16, | Philadelphia Ice Manufacturing Company, | 325 95 |
| 20, | York Haven Lumber Company, | 6 87 |
| 21, | Association American Inventors, | 74 69 |
| 21, | Boyle Brothers Coal Company, | 7 23 |
| 21, | Knoxville Land Improvement Company, | 66 43 |
| 21, | Penn Milling Company, | 1 75 |
| 22, | Altoona Foundry and Machine Company, | 9 37 |
| 23, | Galey & Lord Manufacturing Company, | 16 65 |
| 26, | Doubling Gap Hotel Company, | 37 50 |
| 26, | Industry Savings and Life Insurance Company, | 63 35 |
| 28, | Pennsylvania Wood Company, | 129 37 |
| 30, | Lehigh and Wilkes-Barre Coal Company, | 9,450 00 |
| Aug. 4, | Tremont Water and Gas Company, | 49 09 |
| 6, | Tuna Oil Company, | 9 71 |
| 7, | Cummings and Verdy Company, | 2 00 |
| 17, | Berwick Store Company, Limited, | 240 49 |
| 19, | The Ohio River Sheet and Tin Plate Company, | 67 18 |
| 20, | Midvale Supply Company, Limited, | 12 93 |
| 23, | S. I. Bell Company, | 67 50 |
| 27, | South Bethlehem Supply Company, Limited, | 88 80 |
| Sept. 3, | Third National Bank, Pittsburgh, | 412 50 |
| 3, | Exchange National Bank, | 1,267 20 |
| 3, | First National Bank, | 842 62 |
| 3, | Merchants' and Manufacturers' National Bank, | 675 84 |
| 3, | People's National Bank, | 1,138 50 |
| 7, | Chester News Company, | 42 18 |
| 21, | Mt. Penn Gravity Railroad Company, | 270 60 |
| 27, | Allentown and Lehigh Valley Traction Company, | 6,406 25 |
| 28, | Association American Inventors, | 160 37 |
| 29, | James Brothers Lumber Company, | 3 57 |
| 29, | Aluminum Musical Instrument Company, | 43 75 |
| Oct. 1, | Kensington Electric Company, | 719 43 |
| 8, | Bethlehem Electric Light Company, | 1,612 64 |
| 14, | Erie Electric Motor Company, | 750 00 |
| 18, | Crescent Land and Improvement Company, | 123 42 |
| 21, | Hyde Park Natural Gas Company, | 2 81 |
| Nov. 3, | West End Coal Company, | 1,301 84 |
| 5, | Uhlerville Paper Mill Company, | 236 62 |
| 8, | Homestead and Highland Street Railway Company, | 262 40 |
| 12, | Gettysburg Electric Railway Company, | 286 55 |
| 15, | McKeesport Brewing Company, | 61 82 |
| 19, | Lebanon Stove Works, | 337 82 |
| 22, | Island Park Company, | 56 45 |
| 23, | People's Gas Light Company, of Williamsport, | 5 28 |
| 24, | Conyngham and Centralia Poor District, Columbia county, | 563 96 |
| 24, | Electric Traction Company, | 402 60 |
| 24, | Green and Coates Streets Philadelphia Passenger Railway Company, | 203 93 |
| 26, | McKees Rocks Ferry Company, | 80 |
| 29, | Clearfield Bituminous Coal Corporation, | 265 20 |
| Dec. 1, | Duquesne Homestead, Loan and Trust Company, | 10 26 |
| 2, | Tioga Railroad Company, | 858 80 |
| 6, | Pennsylvania Tube Works, | 10,133 33 |
| 7, | Duncansville, Newry and Leamersville Turnpike Company, | 25 11 |
| 7, | Thurlow Land Company, | 210 00 |
| 9, | West Newton Mines Company, | 159 01 |
| 10, | Combination Steel and Iron Company, Chester, | 312 50 |
| 10, | Fayette Coke and Furnace Company, | 325 00 |
| 13, | Boalsburg and Bellefonte Turnpike Road Company, | 8 72 |
| 15, | Davis Farrar Company, | 8 36 |
| 15, | United Coal and Coke Company, | 320 00 |
| 15, | South West Coal and Coke Company, | 792 50 |

SCHEDULE B—Continued.

SCHEDULE OF COLLECTIONS.

| Year. | Name. | Amount. |
|----------|---|-----------|
| 1897. | | |
| Dec. 16, | Washington Carbon Company, | 275 50 |
| 17, | Smethport Odd Fellows' Hall Association, | 3 80 |
| 17, | Dunbar Furnace Company, | 1,235 20 |
| 20, | Millheim Turnpike Road Company, | 27 57 |
| 20, | Third Ward Water Works, Franklin, | 1 25 |
| 20, | Tamaqua Manufacturing Company, | 72 00 |
| 21, | North Latrobe Land Company, | 60 50 |
| 21, | Rock Point Coal Company, | 44 28 |
| 22, | Fireside Publishing Company, | 6 75 |
| 23, | Little Saw Mill Valley Turnpike Road Company, | 196 20 |
| 23, | American Manufacturing Company, | 660 00 |
| 24, | Lebanon Ice Manufacturing Company, | 62 50 |
| 24, | Norway Natural Gas Company, | 11 89 |
| 24, | Erie Real Estate Company, | 7 80 |
| 24, | Haverford Land and Improvement Company, | 31 68 |
| 24, | Clayton Strickhouser, late recorder of York county, | 47 |
| 27, | Lehigh Valley Coal Company, | 2,759 30 |
| 27, | Pennsylvania and New York Canal and Railroad Com- pany, | 3,488 73 |
| 27, | Pittsburgh Clay Manufacturing Company, | 36 87 |
| 27, | Agricultural College and Junction Turnpike Road Com- pany, | 3 34 |
| 28, | Smethport Odd Fellows' Hall Association, | 57 |
| 29, | Keystone Water Company, | 16 50 |
| 30, | Pennsylvania and North Carolina Gold Mining Company, | 18 48 |
| 30, | Wyoming Valley Ice Company, | 82 44 |
| 1898. | | |
| Jan. 4, | Avonmore Foundry and Machine Company, | 133 40 |
| 6, | Conyngham and Centralia Poor District, Columbia coun- ty, | 136 75 |
| 6, | Millheim Turnpike Road Company, | 4 18 |
| 10, | Howell and King Company, | 96 48 |
| 10, | Edgeworth Water Company, | 10 36 |
| 13, | People's Traction Company, | 15,906 53 |
| 13, | People's Passenger Railway Company, | 2,884 78 |
| 13, | Pittsburgh Homestead, Loan and Trust Company, | 180 15 |
| 19, | Pittston Industrial Co-operative Association, | 37 50 |
| 20, | Suter Ferry Company, | 29 34 |
| 20, | California and East Shore Ferry Company, | 7 95 |
| 21, | Meadville Furniture Company, | 17 92 |
| 21, | Fairchance Water Company, | 15 18 |
| 24, | North Cedar Hill Cemetery Company, | 195 00 |
| 24, | Huntingdon Water Company, | 12 67 |
| 24, | Columbia Brass Works Company, | 62 50 |
| 24, | The Schwarzwaelder Company, | 50 00 |
| 27, | Vanderbilt Land Company, | 38 06 |
| 27, | N. W. Anthony Coal Company, | 37 50 |
| 31, | Standard Steel Casting Company, | 164 00 |
| 31, | N. W. Anthony Coal Company, | 7 31 |
| 31, | Elmhurst Water Company, | 16 25 |
| Feb. 1, | Charter Hosiery Manufacturing Company, | 12 00 |
| 1, | Suter Ferry Company, | 8 13 |
| 4, | Franklin Shoe Manufacturing Company, | 14 75 |
| 4, | Sterling Real Estate Company, | 250 80 |
| 4, | Pen Argyi Water Company, | 106 00 |
| 7, | Allentown Electric Light and Power Company, | 241 89 |
| 8, | Mercantile Company, | 166 87 |
| 8, | Allentown Electric Light and Power Company, | 198 84 |
| 10, | Kensington Brick Company, | 159 37 |
| 11, | West Branch Hosiery Company, | 37 50 |
| 17, | Excelsior Dairymen's Association, New Hanover, | 4 24 |
| 18, | Mansfield Wood Novelty Company, | 15 33 |
| 18, | Oil Well Supply Company, | 4,548 63 |
| 18, | Allentown Electric Light and Power Company, | 226 62 |
| 21, | Davis Farrar Company, | 46 68 |
| 23, | West Branch Hosiery Company, | 4 50 |

SCHEDULE B—Continued.

SCHEDULE OF COLLECTIONS.

| Year. | Name. | Amount. |
|----------|--|----------|
| 1898. | | |
| Feb. 23, | Foxburg Boat Manufacturing Company, | 23 58 |
| 23, | Mt. Jewett, Kinzua and Rittersville Railroad Company, .. | 257 96 |
| 24, | Allentown Electric Light and Power Company, | 209 64 |
| 24, | Percy Mining Company, | 135 00 |
| 24, | Stoverdale Memorial Association, | 25 00 |
| 25, | Hanover Morocco Company, | 17 07 |
| 28, | Johnson Railroad Frog and Switch Company, | 13 10 |
| 28, | Excelsior Dairymen's Association, New Hanover, | 3 11 |
| 28, | East Brady Water Company, | 18 45 |
| 28, | Hanstetter Distilled Water Company, | 7 69 |
| March 1, | Spring Garden Real Estate Association, | 130 25 |
| 1, | Waverly Coal and Coke Company, | 375 00 |
| 1, | East Park Land Company, | 125 00 |
| 1, | Uniondale Water Company, | 15 66 |
| 1, | Bradford Pressed Brick and Tile Company, | 30 62 |
| 1, | St. Mary's Creamery Company, | 7 64 |
| 1, | Huntingdon Electric Light Company, | 21 52 |
| 2, | Lewisville Water Company, | 7 50 |
| 4, | Pittsburgh Glass and Bottle Works, | 45 66 |
| 7, | East Park Land Company, | 35 62 |
| 7, | Freehold Land and Improvement Company, | 12 50 |
| 8, | Pottsville Steam Heat and Power Company, | 304 57 |
| 9, | Freehold Land and Improvement Company, | 1 62 |
| 10, | Kansas Gas Company, | 28 80 |
| 11, | Alta Land Company, | 371 52 |
| 14, | Brookside Coal Company, | 48 18 |
| 14, | Scott Valley Creamery Company, | 7 71 |
| 14, | Pittsburgh and Mount Oliver Inclined Plane Railway Company, | 1 25 |
| 15, | Delaware Ice Company, | 59 86 |
| 15, | Citizens' Natural Gas Company, | 239 64 |
| 17, | The Schwarzwaelder Company, | 6 75 |
| 21, | Scranton Knitting Company, | 48 62 |
| 21, | Electric Messenger Company, | 35 78 |
| 21, | Patton Clay Manufacturing Company, | 83 70 |
| 23, | Plymouth and Hanover Bridge Company, | 4 56 |
| 24, | Hickory Fuel and Light Company, | 13 89 |
| 24, | Springer Separator Company, | 33 76 |
| 25, | Martin S. Fry, Clerk Q. S. Court, &c., Lancaster, | 1,199 83 |
| 25, | Valley Trunk and Box Manufacturing Company, | 28 00 |
| 28, | Globe Steam Heater Company, North Wales, | 56 25 |
| 28, | Nicholson Light, Heat and Power Company, | 10 05 |
| 28, | Steel's Snow and Ice Melter Company, | 7 50 |
| 29, | Mountain Water Company, | 20 20 |
| 30, | Steel's Snow and Ice Melter Company, | 82 |
| 30, | Lackawanna Valley Rapid Transit Company, | 585 86 |
| 31, | Clearfield Furniture Works Company, | 18 75 |
| 31, | Forks Station Land Company, | 23 62 |
| 31, | South Side Spring Water Company, | 20 25 |
| 31, | New Castle Galvanizing and Chemical Company, | 12 50 |
| April 4, | Lehigh Land and Development Company, | 17 55 |
| 4, | Sullivan Lumber Company, | 35 46 |
| 5, | Pneumatic Fire Alarm Telegraph Company, | 304 66 |
| 5, | East Pittsburgh Construction Company, | 14 00 |
| 7, | Manufacturers' Gas Company, Ellwood City, | 8 62 |
| 7, | North Irwin Water Company, | 6 75 |
| 11, | Algonquin Improvement Company, | 1,062 60 |
| 11, | Houtzdale Water Company, | 54 62 |
| 13, | Sharpsburg Brick and Stone Company, | 73 03 |
| 14, | Eddystone Water Company, | 4 56 |
| 14, | Edison Illuminating Company, Easton, | 1,280 25 |
| 15, | Reynoldsville Novelty Manufacturing Company, | 3 61 |
| 19, | Sunbury and Snyder County Telephone Company, | 7 21 |
| 20, | Carbondale Consumers' Water Company, | 44 29 |
| 22, | Pittsburgh Steel Hollow Ware Company, | 77 50 |
| 26, | Fairmount Ice Manufacturing Company, | 300 00 |

SCHEDULE B—Continued.

SCHEDULE OF COLLECTIONS.

| Year. | Name. | Amount. |
|-----------|---|-----------|
| 1898. | | |
| April 26, | Cambria Coal Mining Company, | 162 50 |
| 26, | Philadelphia Printing and Publishing Company, | 7 84 |
| 26, | J. R. Fowler, late Treasurer of Columbia county, | 234 50 |
| 26, | Neville Island Water Company, | 7 37 |
| 26, | Sharp Mountain Water Company, | 10 17 |
| 26, | Edison Electric Illuminating Company, Lancaster, | 109 48 |
| 27, | Philadelphia Tool Machine Company, | 66 25 |
| 27, | Erie Electric Motor Company, | 713 00 |
| 27, | Guarantee Mutual Fire Insurance Company, of Harrisburg, | 20 00 |
| May 2, | Washington Carbon Company, | 149 50 |
| 2, | Chester Lumber and Coal Company, | 213 62 |
| 2, | Watson Mining and Manufacturing Company, | 150 00 |
| 6, | Edison Illuminating Company, Easton, | 1,521 25 |
| 10, | Penn Bridge Company, | 118 50 |
| 10, | Kensington Improvement Company, | 593 75 |
| 11, | Crescent Coal Mining Company, | 14 56 |
| 11, | Kensington Electric Company, | 676 71 |
| 12, | Packer Redman Land Company, | 13 38 |
| 13, | Edison Illuminating Company, Easton, | 251 75 |
| 16, | Lansdowne Gas Company, | 1 46 |
| 16, | Suburban Gas Company, | 1 46 |
| 17, | Pennsylvania Real Estate and Construction Company, .. | 178 12 |
| 17, | Schoen Pressed Steel Company, | 1,250 00 |
| 18, | Auburn Bolt and Nut Works, | 167 40 |
| 19, | Schoen Pressed Steel Company, | 87 59 |
| 19, | Lackawanna Electric Light, Heat and Power Company, .. | 92 68 |
| 23, | Kingston Car Wheel Company, | 75 00 |
| 23, | Brooks Street Sweeper Manufacturing Company, | 125 00 |
| 25, | Swiss Society Real Estate Company, | 10 00 |
| 25, | Ellwood City Motor Company, | 3 75 |
| 31, | Erie Electric Motor Company, | 1,381 10 |
| June 1, | Swiss Society Real Estate Company, | 75 00 |
| 1, | Riverton Ferry Company, | 4 80 |
| 1, | Riverton Ferry Company, | 10 01 |
| 3, | Puritan Coke Company, | 1,250 00 |
| 3, | Morado Bicycle Company, | 9 69 |
| 7, | Allentown Electric Light and Power Company, | 975 00 |
| 13, | Acme Electric Light and Power Company, | 18 75 |
| 17, | Union Traction Company, | 25,459 98 |
| 27, | Pennsylvania Land and Improvement Company, | 594 06 |
| 28, | Reynolds and Moyer Coal Company, | 251 95 |
| 30, | Bella Bridge Coal Company, | 225 00 |
| 30, | Sewickley Salt Company, | 16 56 |
| July 6, | Lebanon Stove Works, | 129 20 |
| 11, | Reynolds and Moyer Coal Company, | 251 95 |
| 18, | Rittersville Hotel Company, | 10 00 |
| 18, | J. C. Russell Shovel Company, | 28 75 |
| 18, | Carlisle Manufacturing Company, | 323 62 |
| Aug. 2, | Gas Engineering Company, Incorporated, | 93 57 |
| 2, | Waynesboro Water Company, | 60 00 |
| 2, | Waynesboro Gas Light Company, | 190 00 |
| 10, | Keystone Electric Street Railway Company, | 33 57 |
| 11, | Wilkes-Barre and Northern Railroad Company, | 193 37 |
| 16, | Slaymaker Barry Company, | 205 34 |
| 16, | Everett Light, Heat and Power Company, | 111 92 |
| 17, | Cartwright Lumber Company, | 183 25 |
| 18, | Home Land and Improvement Company, | 97 90 |
| 19, | Derrick Publishing Company, | 66 50 |
| 23, | Philadelphia Stove and Iron Foundry Company, | 303 43 |
| 29, | Brandt Clay Product Company, | 19 00 |
| 31, | Erie Electric Motor Company, | 396 72 |
| Sept. 6, | Brownsville Electric Light Company, | 211 29 |
| 7, | Sterling Real Estate Company, | 106 67 |
| 19, | Chest Creek Coal and Coke Company, | 259 94 |
| 19, | Mitchell Coal and Coke Company, | 887 20 |

SCHEDULE B—Continued.

SCHEDULE OF COLLECTIONS.

| Year. | Name. | Amount. |
|-----------|--|-----------|
| 1898. | | |
| Sept. 19, | Faraday Heat, Power and Light Company, | 50 00 |
| 20, | John Depinet, late register and recorder of Erie county, .. | 66 22 |
| 20, | Guarantee Homestead Loan and Trust Company, | 144 65 |
| 22, | Pottstown and West Chester Electric Railway Company, .. | 5 55 |
| 26, | Central Transportation Company, | 3,625 00 |
| 26, | Fayette Coke and Furnace Company, | 25 33 |
| 27, | Pottstown Passenger Railway Company, | 40 47 |
| 29, | Philadelphia and Paoli Railway Company, | 5 00 |
| 29, | Hoehl Brewing Company, | 8 49 |
| 30, | Vanderbilt Land Company, | 27 50 |
| Oct. 4, | Welivar Manufacturing Company, | 37 50 |
| 5, | Wilkes-Barre and Northern Railroad Company, | 15 80 |
| 5, | Hughesville Water Company, | 275 63 |
| 6, | Ashland Gas Light Company, | 45 00 |
| 7, | Pittsburgh Transfer Company, | 593 23 |
| 10, | Brownsville Electric Light Company, | 29 30 |
| 11, | Faraday Heat, Power and Light Company, | 100 00 |
| 12, | Pittsburgh Leather Company, | 40 31 |
| 12, | Danielsville Slate Company, | 105 79 |
| 13, | Erie Electric Motor Company, | 637 32 |
| 17, | Pittsburgh and Castle Shannon Railroad Company, | 427 49 |
| 17, | Scranton Fire Brick Company, | 37 50 |
| 17, | R. P. Vansant Lumber Company, | 256 50 |
| 18, | Flory and Lehr Hard Vein Slate Company, | 32 16 |
| 19, | Mingo Gas Coal Company, | 32 34 |
| 19, | Scranton Fire Brick Company, | 10 50 |
| 25, | People's Electric and Manufacturing Company, | 62 50 |
| 25, | Feist Printing Company, | 37 50 |
| 28, | People's Electric and Manufacturing Company, | 3 75 |
| 28, | Edward W. Magill, assignee of John Bardsley, | 1,681 94 |
| 31, | Philadelphia and West Chester Traction Company, | 896 69 |
| 31, | Wilson Snyder Manufacturing Company, | 480 26 |
| Nov. 11, | Ursina and North Fork Railway Company, | 500 00 |
| 11, | Connellsville and Ursina Coal and Coke Company, | 1,760 00 |
| 17, | Westmoreland Specialty Company, | 23 96 |
| 17, | Bradford Enameling Company, | 135 00 |
| 17, | West End Electric Light and Power Company, | 24 18 |
| 21, | Westmoreland Specialty Company, | 3 60 |
| 22, | Pittsburgh and Castle Shannon Railroad Company, | 760 00 |
| 22, | Faraday Heat, Power and Light Company, | 77 73 |
| 28, | Buena Vista Springs Improvement Company, | 175 00 |
| 29, | Crystal Water Company, of Pittsburgh, | 341 86 |
| 30, | Florence Coal Company, Limited, | 6 00 |
| 30, | Delaware, Lackawanna and Western Railroad Company, .. | 62,153 47 |
| Dec. 2, | Monongahela Bridge Company, | 1,697 83 |
| 5, | B. F. W. Urban, clerk of quarter sessions, Lancaster county, | 300 00 |
| 5, | Edison Electric Light and Power Company, | 265 00 |
| 5, | Bellevue Homestead Loan and Trust Company, | 26 16 |
| 5, | Ontario, Carbondale and Scranton Railway Company, .. | 7,826 19 |
| 6, | Spring City Gas Light Company, | 51 85 |
| 7, | Beechwood Improvement Company, | 52 50 |
| 7, | Glen Mills Stone Quarrying and Crushing Company, .. | 200 00 |
| 14, | Cheltenham Electric Light, Heat and Power Company, .. | 71 93 |
| 14, | Schuylkill Electric Railway Company, | 739 10 |
| 14, | Point Bridge Company, | 1,311 15 |
| 14, | Birmingham and Pittsburgh Bridge Company, | 652 41 |
| 15, | Norway Natural Gas Company, | 100 00 |
| 16, | Gilbert Photo Company, | 65 62 |
| 19, | Lauer Brewing Company, Limited, | 84 09 |
| 19, | Big Bed Slate Company, | 52 53 |
| 20, | Union Improvement Company, | 830 00 |
| 20, | New York and Middle Coal Field Railroad and Coal Company, .. | 1,035 00 |
| 20, | Coal Ridge Improvement and Coal Company, | 573 00 |
| 20, | Fall Brook Railway Company, | 1,000 00 |
| 20, | Eden Manufacturing Company, | 17 10 |

SCHEDULE B—Continued.

SCHEDULE OF COLLECTIONS.

| Year. | Name. | Amount. |
|----------|--|-----------|
| 1898. | | |
| Dec. 20, | Barclay Railroad Company, | 517 50 |
| 20, | Schuylkill and Lehigh Valley Railroad Company, | 2,727 00 |
| 20, | Lehigh Valley Coal Company, | 11,243 16 |
| 20, | Lehigh Valley Railroad Company, | 15,360 92 |
| 20, | Pennsylvania and New York Canal and Railroad Com- pany, | 5,503 47 |
| 20, | Hazleton Water Company, | 287 50 |
| 20, | Locust Mountain Water Company, | 200 00 |
| 20, | Buffalo and Susquehanna Railroad Company, | 4,475 50 |
| 20, | Malcom Mills Company, | 2 86 |
| 22, | Consumers' Gas Company, | 22 50 |
| 22, | Cranberry Improvement Company, | 728 00 |
| 22, | Rochester and Pittsburgh Coal and Iron Company, | 3,570 04 |
| 22, | Carbon Coal Company, | 539 13 |
| 22, | Big Black Creek Improvement Company, | 100 07 |
| 22, | Broad Top Semi-Anthracite Coal Company, | 50 00 |
| 22, | J. Langdon & Co., Incorporated, | 503 50 |
| 22, | Hecla Coke Company, | 93 34 |
| 22, | Pennsylvania Coal Company, | 5,549 40 |
| 22, | Millwood Coal and Coke Company, | 500 00 |
| 22, | Black Creek Improvement Company, | 250 00 |
| 22, | People's Passenger Railway Company, | 20 09 |
| 22, | Germantown Passenger Railway Company, | 155 80 |
| 22, | Electric Traction Company, | 421 11 |
| 22, | Green and Coates Streets, Philadelphia Passenger Rail- way Company, | 281 09 |
| 22, | Old Forge Coal Mining Company, | 150 00 |
| 22, | McKinley-Lanning Loan and Trust Company, | 186 95 |
| 22, | Empire Passenger Railway Company, | 389 50 |
| 22, | Philadelphia Traction Company, | 1,026 90 |
| 22, | Thirteenth and Fifteenth Streets Passenger Railway Company, | 1,147 23 |
| 22, | West Philadelphia Passenger Railway Company, | 2,054 80 |
| 22, | Philadelphia and Darby Railway Company, | 194 75 |
| 22, | Philadelphia City Passenger Railway Company, | 588 35 |
| 22, | Catherine and Bainbridge Streets Passenger Railway Company, | 292 13 |
| 22, | West Elizabeth Bridge Company, | 125 00 |
| 23, | Military Academy Stock Company, | 100 13 |
| 27, | Girard Coal Company, | 50 00 |
| 27, | Clearfield Bituminous Coal Corporation, | 864 68 |
| 27, | Dunbar Furnace Company, | 35 66 |
| 27, | Mt. Lookout Coal Company, | 900 00 |
| 27, | Babylon Coal Company, | 200 00 |
| 27, | Summit Coal Company, | 67 50 |
| 27, | Edgerton Coal Company, | 25 00 |
| 27, | Northwest Coal Company, | 255 00 |
| 27, | Wilkes-Barre and Scranton Railway Company, | 282 50 |
| 27, | Wind Gap and Delaware Railroad Company, | 210 00 |
| 27, | Lehigh and Lackawanna Railroad Company, | 38 53 |
| 27, | Pennsylvania and New York Canal and Railroad Com- pany, | 3,219 19 |
| 27, | Tresckow Railroad Company, | 238 87 |
| 27, | Lehigh Coal and Navigation Company, | 2,409 69 |
| 27, | Avonmore Coal and Coke Company, | 62 50 |
| 27, | Johnstown Water Company, | 625 00 |
| 27, | Tioga Improvement Company, | 108 50 |
| 27, | Lehigh and Lackawanna Railroad Company, | 38 53 |
| 29, | Westinghouse Air Brake Company, | 636 00 |
| 29, | Morris and Essex Mutual Coal Company, | 12 50 |
| 30, | Wyoming Valley Coal Company, | 850 00 |
| 30, | Economy Light, Heat and Power Company, | 500 00 |
| 30, | The United Gas and Improvement Company, | 528 06 |
| 30, | Nescopeck Coal Company, | 50 00 |
| 30, | State Line and Sullivan Railroad Company, | 1,000 00 |
| 30, | Erie and Western Transportation Company, | 200 00 |
| 30, | Pancoast Coal Company, | 393 56 |

SCHEDULE B—Continued.

SCHEDULE OF COLLECTIONS.

| Year. | Name. | Amount. |
|----------|--|--------------|
| 1898. | | |
| Dec. 30, | Easton and Northern Railroad Company, | 126 35 |
| 30, | Panther Creek Water Company, | 20 00 |
| 30, | Provident Life and Trust Company, of Philadelphia, ... | 72 88 |
| 30, | Bangor Fidelity Slate Company, | 28 80 |
| 30, | Forty Fort Coal Company, | 1,600 00 |
| 30, | Delaware Division Canal Company of Pennsylvania, | 645 00 |
| 30, | Wilkes-Barre and Scranton Railway Company, | 67 29 |
| 30, | Scranton Electric Light and Heat Company, | 500 00 |
| 30, | Allentown Terminal Railway Company, | 40 60 |
| 30, | Penn Traffic Company, Limited, | 374 80 |
| 30, | Commercial Trust Company, | 706 73 |
| | Total, | \$520,560 51 |
| | Commissions collected during 1897 and 1898, | 22,413 84 |
| | Total, | \$542,974 35 |

SCHEDULE C.

QUO WARRANTOS.

| Name of Party. | Action Taken. |
|--|---|
| Schenley Park and Highland Railway Company. | Refused. |
| South Side Gas Company, | Held, awaiting decision of Supreme Court in similar case. |
| Hollar Lock Inspection and Guaranty Company. | Refused. |
| H. S. Garber, school director in borough of Mt. Joy. | Proceedings discontinued. |
| John Muckle, councilman in borough of Glenfield. | Proceedings discontinued. |
| Sayre Gas Company. | Allowed. Judgment of ouster. ----- |
| Jenkintown Electric Railway Company, | Allowed. Judgment of ouster. |
| Moore and Mifflin Streets Passenger Railway Company. | Allowed. Judgment of ouster. |
| Chestnut Hill and Spring House Passenger Railway Company. | Allowed. Judgment of ouster. |
| Johnson Street Passenger Railway Company. | Allowed. Judgment of ouster. |
| Cherry Street Passenger Railway Company. | Allowed. Judgment of ouster. |
| East Snyder Avenue Passenger Railway Company. | Allowed. Judgment of ouster. |
| Diamond Street Passenger Railway Company. | Allowed. Judgment of ouster. |
| Federal Street Passenger Railway Company. | Allowed. Judgment of ouster. |
| Northwestern Passenger Railway Company. | Refused. |
| Pittsburgh and Mt. Washington Electric Street Railway Company. | Refused. |
| Olympic Athletic Association, | Proceedings discontinued. |
| Olean, Bradford and Warren and Western New York and Pennsylvania Railroad Companies. | Refused. |
| Glenwood Railroad Company, | Refused. |
| Henry Clay, select councilman in city of Philadelphia. | Allowed. Suggestion filed in Philadelphia county. |
| Citizens' North Philadelphia Street Railway Company. | Allowed. Judgment of ouster. |
| Citizens' South Philadelphia Street Railway Company. | Allowed. Judgment of ouster. |
| I. Jackson and Brother, of Pittsburgh, | Refused. |

SCHEDULE C—Continued.

QUO WARRANTOS.

| Name of Party. | Action Taken. |
|---|---|
| Priceville and Winton Railroad Company. | Allowed. Judgment of ouster. |
| Sonman Coal Mining Company, | Allowed. Pending in Dauphin county court. |
| Troy Water Company, | Refused. |
| Southwestern Street Railway Company, | Proceedings discontinued. |
| Equitable Illuminating Gas Light Company of Philadelphia. | Refused. |
| Philadelphia, Bala and Bryn Mawr Turnpike Company. | Refused. |
| Old Bangor Slate Company, | Allowed. Pending in Dauphin county court. |
| Rayburn Water Company, | Allowed. Pending in Dauphin county court. |
| Consumers' Brewing Company and American Brewing Company. | Application withdrawn. |
| Armstrong Water Company, | Refused. |
| Joseph Parsons, councilman in borough of Emsworth. | Refused. |
| Pittsburgh Coal Company, | Allowed. Judgment of ouster. |
| Keystone Electric Light, Heat and Power Company of Gettysburg. | Allowed. Judgment for the Commonwealth. |
| William Castor and Linwood T. Holme, | Refused. |
| Collegeville Electric Street Railway Company. | Refused. |
| People's Street Railway Company of Chester. | Allowed. Judgment of ouster. |
| Clarion Railroad Company, | Allowed. Judgment of ouster. |
| Daugscachonda and Elk Railway Company. | Allowed. Judgment of ouster. |
| Crawford Junction and McKean County Railway Company. | Allowed. Judgment of ouster. |
| Brockwayville and Daugscachonda Railway Company. | Allowed. Judgment of ouster. |
| Middletown Electric Railway Company, | Allowed, but order of allowance suspended for three months. |
| Sugar Run Railroad Company, | Allowed. Judgment of ouster. |
| Geo. W. Bowers, justice of the peace, Carlisle. | Proceedings discontinued. |
| Evan S. Dornback, assessor in West Cocalico township, Lancaster county. | Refused. |

SCHEDULE C—Continued.

QUO WARRANTOS.

| Name of Party. | Action Taken. |
|---|------------------------------|
| Courtney Coal Company, | Allowed. Judgment of ouster. |
| Lackawanna Street Railway Company, | Refused. |
| Elmhurst Water Company, | Allowed. Judgment of ouster. |
| Ferry Passenger Railway Company,... | Allowed. Judgment of ouster. |
| Hestonville and Overbrook Passenger Railway Company. | Allowed. Judgment of ouster. |

SCHEDULE D.

LIST OF EQUITY CASES.

| Name of Party. | Action Taken. |
|--|--|
| Bethlehem, South, Gas and Water Company and Lehigh Coal and Navigation Company, v. Consolidated Steel and Wire Company, et al. | Leave granted plaintiffs to begin proceedings in Lehigh county with Attorney General as relator. |
| Wilkes-Barre, Dallas and Harvey's Lake Railway Company. | Leave granted plaintiff to use name of Commonwealth in proceedings against said company. |
| Commonwealth, ex. rel., Henry C. McCormick, Attorney General, v. Reading Traction Company, et al. | Bill and answer filed. Pending in Dauphin county court. |
| The Consolidated Gas Company of Pittsburgh, v. | Bill dismissed at cost of plaintiff. Appeal to Supreme Court quashed. |
| Daniel H. Hastings, Governor, and Frank Reeder, Secretary of the Commonwealth. | |
| Walter Cope and Emlyn L. Stewardson, trading as Cope & Stewardson, et al., v. | Bill dismissed. Judgment of lower court affirmed on appeal. |
| Daniel H. Hastings, Amos H. Mylin, Benjamin J. Haywood, Samuel J. McCarrell and Henry K. Boyer. | |
| Armstrong Water Company, v. | Bill filed. Pending in Dauphin county court. |
| Daniel H. Hastings, Governor, and Frank Reeder, Secretary of the Commonwealth. | |
| Commonwealth of Pennsylvania, v. | Preliminary injunction refused. On appeal judgment affirmed by Supreme Court. |
| Amos H. Mylin, Benjamin J. Haywood, Samuel J. M. McCarrell, Henry K. Boyer and the said Amos H. Mylin as Auditor General. | |
| The Order of Solon, C. L. McMillan, Supreme President, et al., v. | Bill dismissed. |
| William H. Gaskill, receiver. | |

SCHEDULE E.

MANDAMUS PROCEEDINGS.

| Name of Party. | Action Taken. |
|--|---|
| Pennsylvania Company, | Application refused. |
| Patrick White, et al., members select council of McKeesport. | Application refused. |
| Allegheny Valley Railroad Company,... | Application refused. |
| Commonwealth, ex rel., Joseph F. Swope, | Peremptory mandamus awarded. |
| v. Frank Reeder, Secretary of the Commonwealth. | |
| Commonwealth, ex rel., George McGowan, et al., | Peremptory mandamus awarded. |
| v. David Martin, Secretary of the Commonwealth. | |
| In re petition of Clarence M. Busch for an alternative mandamus, directed to Thomas M. Jones, Superintendent of Public Printing and Binding. | Alternative mandamus awarded. Pending. |
| Commonwealth, ex rel., Thomas H. Grundy, | Peremptory mandamus awarded. |
| v. David Martin, Secretary of the Commonwealth. | |
| Commonwealth, ex rel., Arthur Parker, | Peremptory mandamus awarded. |
| v. David Martin, Secretary of the Commonwealth. | |
| Commonwealth, ex rel., Frank D. Malone, | Peremptory mandamus awarded. |
| v. David Martin, Secretary of the Commonwealth. | |
| Commonwealth, ex rel., John G. Harris, | Peremptory mandamus awarded. |
| v. David Martin, Secretary of the Commonwealth. | |
| Commonwealth, ex rel., C. F. Welfley, | Peremptory mandamus awarded. |
| v. David Martin, Secretary of the Commonwealth. | |
| Commonwealth, ex rel., William A. Klinger, | Peremptory mandamus awarded. |
| v. David Martin, Secretary of the Commonwealth. | |
| Commonwealth, ex rel., James S. Clifford, | Peremptory mandamus awarded. |
| v. David Martin, Secretary of the Commonwealth. | |

SCHEDULE E—Continued.

MANDAMUS PROCEEDINGS.

| Name of Party. | Action Taken. |
|---|------------------------------|
| Commonwealth, ex rel., Howard Leopold, v. David Martin, Secretary of the Commonwealth. | Peremptory mandamus awarded. |
| Commonwealth, ex rel., Edward B. Cooper, v. David Martin, Secretary of the Commonwealth. | Petition dismissed. |
| Commonwealth, ex rel., A. Foster Mullin, v. David Martin, Secretary of the Commonwealth. | Petition dismissed. |
| Commonwealth, ex rel., Frank H. Baldwin, v. David Martin, Secretary of the Commonwealth. | Mandamus awarded. |
| Commonwealth, ex rel., John E. Reiday, v. David Martin, Secretary of the Commonwealth. | Mandamus awarded. |
| Commonwealth, ex rel., Francis W. Hack, v. David Martin, Secretary of the Commonwealth. | Petition dismissed. |
| Commonwealth, ex rel., George W. Gentner, v. David Martin, Secretary of the Commonwealth. | Mandamus awarded. |
| Commonwealth, ex rel., George Sterr, Jr., v. David Martin, Secretary of the Commonwealth. | Petition dismissed. |
| Commonwealth, ex rel., Samuel Searles, v. David Martin, Secretary of the Commonwealth. | Petition dismissed. |
| Commonwealth, ex rel., Edwin W. Goodwin, v. David Martin, Secretary of the Commonwealth. | Petition dismissed. |
| Commonwealth, ex rel., George Sterr, Jr., v. David Martin, Secretary of the Commonwealth. | Petition dismissed. |

SCHEDULE E—Continued.

MANDAMUS PROCEEDINGS.

| | |
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| | |
| Commonwealth, ex rel., George Sterr, Jr., v. David Martin, Secretary of the Commonwealth. | Petition dismissed. |
| Commonwealth, ex rel., Samuel E. Hudson, v. David Martin, Secretary of the Commonwealth. | Petition dismissed. |
| Commonwealth, ex rel., Owen E. Shevlin, v. David Martin, Secretary of the Commonwealth. | Petition dismissed. |
| Commonwealth, ex rel., George U. Rehfus, v. David Martin, Secretary of the Commonwealth. | Petition dismissed. |
| Commonwealth, ex rel., Cornelius Smith, v. Henry C. McCormick, Attorney General. | Rule to show cause why mandamus should not be granted. Dismissed at cost of petitioner. |

SCHEDULE F.

LIST OF CASES ARGUED IN THE SUPREME COURT OF PENNSYLVANIA
DURING THE YEARS 1897-98.

May Term, 1897.

| | |
|--|---------------------|
| Commonwealth, appellee, v. Martin S. Fry, clerk of quarter sessions and oyer and terminer courts, Lancaster county, appellant, | Affirmed. |
| Commonwealth, appellee, v. B. F. W. Urban, late clerk of quarter sessions courts, Lancaster county, appellant, ... | Affirmed. |
| Commonwealth, ex rel., Henry C. McCormick, Attorney General, appellant, v. Pittsburgh Illuminating Company, appellee, | Reversed. |
| Commonwealth, appellant, v. Manor Gas Coal Company, appellee, | Affirmed. |
| Commonwealth, appellant, v. Manor Gas Coal Company, appellee, | Affirmed. |
| Commonwealth, appellant, v. Manor Gas Coal Company, appellee, | Affirmed. |
| Commonwealth, appellant, v. Lehigh Valley Coal Company, appellee, | Affirmed. |
| Commonwealth, appellant, v. Pennsylvania and New York Canal and Railroad Company, appellee, | Affirmed. |
| Commonwealth, appellant, v. Manor Gas Coal Company, appellee, | Affirmed. |
| Commonwealth, appellant, v. Lehigh Valley Railroad Company, appellee, | Affirmed. |
| Commonwealth, appellant, v. New York, Lake Erie and Western Coal and Railroad Company, appellee, | Non prosd. |
| Commonwealth, appellee, v. People's Passenger Railway Company, appellant, | Affirmed. |
| Commonwealth, appellee, v. Ontario, Carbondale and Scranton Railroad Company, appellant, | Affirmed. |
| Commonwealth, appellee, v. Fall Brook Railway Company, appellant, | Affirmed. |
| Commonwealth, appellee, v. Pine Creek Railway Company, appellant, | Affirmed. |
| Commonwealth, appellee, v. Beech Creek Railway Company, appellant, | Affirmed. |
| Commonwealth, appellee, v. Dunkirk, Allegheny Valley and Pittsburgh Railway Company, appellant, | Affirmed. |
| Commonwealth, appellee, v. New York, Pennsylvania and Ohio Railroad Company, appellant, | Affirmed. |
| Commonwealth, appellee, v. People's Traction Company, appellant, | Affirmed. |
| Commonwealth, appellee, v. Manor Gas Coal Company, appellant, | Reversed. |
| Commonwealth, appellee, v. West End Coal Company, appellant, | Affirmed. |
| Commonwealth, ex rel., Henry C. McCormick, Attorney General, appellee, v. People's Mutual Life and Relief Association, of York, Pa., appellant, | Discontinued. |
| Commonwealth, ex rel., Henry C. McCormick, Attorney General and City of Philadelphia, v. Philadelphia and Reading Coal and Iron Company, et al., | In equity. Pending. |

May Term, 1898.

| | |
|--|-----------------|
| Commonwealth, appellee, v. Jefferson Railroad Company, .. | Discontinued. |
| Walter Cope and Emlyn L. Stewardson, trading as Cope & Stewardson, et al., appellants, v. Daniel H. Hastings, Amos H. Mylin, Benjamin J. Haywood, Samuel J. M. McCarrell and Henry K. Boyer, | Affirmed. |
| Commonwealth, appellant, v. Amos H. Mylin, Benjamin J. Haywood, Samuel J. M. McCarrell and Henry K. Boyer and said Amos H. Mylin as Auditor General, | Affirmed. |
| Consolidated Gas Company of Pittsburgh, appellant, v. Daniel H. Hastings, Governor, and Frank Reeder, Secretary of the Commonwealth of Pennsylvania, | Appeal quashed. |

SCHEDULE G.

LIST OF CASES PENDING IN SUPREME COURT OF PENNSYLVANIA.

May Term, 1899.

Commonwealth, appellant, v. Union Traction Company of Philadelphia.

Commonwealth, ex rel., Henry C. McCormick, Attorney General, v. Williamsport Mutual Fire Insurance Company.

Commonwealth, ex rel., Henry C. McCormick, Attorney General, v. Order of Solon.

SCHEDULE H.

LIST OF APPEALS FILED SINCE JANUARY 1, 1897.

| Name. | Amount. | Remarks. |
|---|-------------|--|
| Philadelphia Saving Fund Society,... | \$34,152 46 | Tax on net earnings, 1896. Verdict for defendant. |
| Erie and Western Transportation Company, | 9,000 00 | C. S. 1896. Paid. |
| International Navigation Company,. | 1,594 63 | C. S. 1896. Paid. |
| The United Gas Improvement Com- pany, | 3,884 23 | L. T. 1896. Paid. |
| Chest Creek Land and Improvement Company, | 577 50 | L. T. 1896. Verdict for def't. |
| Coal Ridge Improvement and Coal Company, | 76 00 | L. T. 1896. Verdict for def't. |
| Lower Merion Gas Company,..... | 152 00 | L. T. 1896. Verdict for def't. |
| Forty Fort Coal Company,..... | 1,148 00 | L. T. 1896. Verdict for def't. |
| Hempfield Coal Company,..... | 456 00 | L. T. 1896. Verdict for def't. |
| Edison Electric Light Company of Philadelphia, | 152 00 | L. T. 1896. Verdict for def't. |
| Union Traction Company of Phila- delphia, | 44,528 83 | C. S. 1896. Paid. |
| Philadelphia Traction Company, ... | 110,464 40 | C. S. 1896. Paid. |
| Sharon Railway Company, | 623 20 | L. T. 1896. Verdict for def't. |
| Pennsylvania and New York Canal and Railroad Company, | 27,965 22 | L. T. 1896. Paid. |
| State Line and Sullivan Railroad Company, | 803 70 | L. T. 1896. Verdict for def't. |
| Wilkes-Barre and Eastern Railroad Company, | 11,890 00 | L. T. 1896. Verdict for def't. |
| Lehigh Valley Railroad Company,... | 137,776 22 | C. S. 1896. Paid. |
| Beech Creek Railroad Company,... | 8,550 78 | L. T. 1896. Paid. |
| Lehigh Coal and Navigation Com- pany, | 53,094 06 | L. T. 1896. Verdict for def't. |
| New York, Lake Erie and Western Coal and Railroad Company,..... | 4,328 00 | L. T. 1896. Verdict for def't. |
| Tioga Railroad Company, | 1,957 91 | L. T. 1896. Paid. |
| Mountain Coal Company, | 566 11 | L. T. 1896. Verdict for def't. |
| Mt. Lookout Coal Company, | 410 40 | L. T. 1896. Verdict for def't. |
| Pennsylvania Coal Company, | 73,341 40 | C. S. 1896. Verdict for def't. |
| Annora Coal Company, | 912 00 | L. T. 1896. Verdict for def't. |
| The United Gas Improvement Com- pany, | 56,509 02 | C. S. 1896. Verdict for def't. |
| Coudersport and Port Allegheny Rail- road Company, | 676 40 | L. T. 1896. Paid. |
| Easton and Northern Railroad Com- pany, | 191 90 | L. T. 1896. Paid. |
| Greensburg Coal Company, | 50 32 | L. T. 1896. Verdict for def't. |
| Lehigh Valley Coal Company, | 42,012 63 | L. T. 1896. Paid. |
| Arrott Steam Power Mills Company, | 475 00 | L. T. 1896. Verdict for def't. |
| Blossburg Coal Company, | 1,544 00 | L. T. 1896. Verdict for def't. |
| Jefferson Railroad Company, | 12,288 00 | L. T. 1896. Paid. |
| Delaware, Lackawanna and West- ern Railroad Company, | 3,292 17 | L. T. 1896. Verdict for def't. |
| Delaware, Lackawanna and West- ern Railroad Company, | 208,135 42 | C. S. 1896. Paid. |
| Florence Coal Company, Limited,... | 247 75 | C. S. 1896. Paid. |
| Delaware, Susquehanna and Schuyl- kill Railroad Company, | 25,000 00 | C. S. 1896. Paid. |
| Ohio Connecting Railway Company,. | 2,154 15 | L. T. 1895. Verdict for def't. |
| Pittsburgh, Cincinnati, Chicago and St. Louis Railway Company, | 50,262 47 | L. T. 1895. Verdict for def't. |
| West Elizabeth Bridge Company,... | 290 00 | C. S. 1897. Paid. |
| City and county of Philadelphia,.... | 161,175 73 | L. T. 1874-92. Pending. |
| City and county of Philadelphia,.... | 10,358 73 | L. T. 1893-94. Pending. |
| City and county of Philadelphia,.... | 359,288 85 | L. T. 1895-7. Pending. |
| Manor Gas Coal Company, | 786 60 | L. T. 1897. Verdict for def't. |
| Economy Light, Heat and Power Company, | 1,654 96 | C. S. 1897. Paid. |

SCHEDULE H—Continued.

LIST OF APPEALS FILED SINCE JANUARY 1, 1897.

| Name. | Amount. | Remarks. |
|---|-----------|---------------------------------|
| Central Transportation Company,... | 7,250 00 | Bonus. Paid. |
| Finance Company of Pennsylvania, .. | 17,496 22 | C. S. 1897. Verdict for def't. |
| Guarantee Trust and Safe Deposit Company, | 9,000 00 | C. S. 1897. Verdict for def't. |
| Investment Company of Philadelphia, | 4,653 60 | C. S. 1897. Verdict for def't. |
| Provident Life and Trust Company, .. | 21,500 00 | C. S. 1897. Paid. |
| Hazleton Water Company, | 500 00 | C. S. 1897. Paid. |
| Locust Mountain Water Company, .. | 250 00 | C. S. 1897. Paid. |
| Panther Creek Water Company, | 50 00 | C. S. 1897. Paid. |
| Hecia Coke Company, | 1,503 78 | C. S. 1897. Paid. |
| William Mann Company, | 150 44 | C. S. 1897. Verdict for def't. |
| Westinghouse Electric and Manufacturing Company, | 28,292 71 | C. S. 1896. Paid. |
| Westinghouse Electric and Manufacturing Company, | 28,053 18 | C. S. 1897. Paid. |
| Scranton Electric Light and Heat Company, | 500 00 | C. S. 1896. Paid. |
| Scranton Electric Light and Heat Company, | 500 00 | C. S. 1897. Paid. |
| Penn Traffic Company, Limited, | 3,533 50 | C. S. 1897. Verdict for def't. |
| Barclay Railroad Company, | 1,265 42 | C. S. 1897. Paid. |
| Bradford Railway Company, | 1,475 00 | C. S. 1896. Paid. |
| Bradford Railway Company, | 1,475 00 | C. S. 1897. Paid. |
| Erie and Wyoming Valley Railroad Company, | 26,000 00 | C. S. 1897. Paid. |
| Fall Brook Railway Company, | 39,613 90 | C. S. 1897. Paid. |
| Fairmount Park Transportation Company, | 5,038 65 | C. S. 1896. Paid. |
| Fairmount Park Transportation Company, | 9,166 45 | C. S. 1897. Paid. |
| Huntingdon and Broad Top Mountain Railroad and Coal Company, .. | 21,317 22 | C. S. 1897. Verdict for Com'th. |
| Kendall and Eldred Railroad Company, | 1,828 00 | C. S. 1897. Paid. |
| Kendall and Eldred Railroad Company, | 1,828 00 | C. S. 1896. Paid. |
| Kinzua Railway Company, | 1,400 00 | C. S. 1896. Paid. |
| Kinzua Railway Company, | 1,400 00 | C. S. 1897. Paid. |
| Kinzua Valley Railroad Company, .. | 1,000 00 | C. S. 1896. Paid. |
| Kinzua Valley Railroad Company, .. | 1,000 00 | C. S. 1897. Paid. |
| McKean and Buffalo Railroad Company, | 2,215 00 | C. S. 1896. Paid. |
| McKean and Buffalo Railroad Company, | 2,215 00 | C. S. 1897. Paid. |
| New York and Middle Coal Field Railroad and Coal Company, | 7,500 00 | C. S. 1897. Paid. |
| Olean, Bradford and Warren Railway Company, | 1,228 00 | C. S. 1896. Paid. |
| Olean, Bradford and Warren Railway Company, | 1,228 00 | C. S. 1897. Paid. |
| Newton Coal Mining Company, | 2,000 00 | C. S. 1896. Paid. |
| Newton Coal Mining Company, | 2,000 00 | C. S. 1897. Paid. |
| Northwest Coal Company, | 811 21 | C. S. 1897. Paid. |
| Northwestern Coal and Iron Company, | 122 28 | C. S. 1896. Verdict for Com'th. |
| Northwestern Coal and Iron Company, | 122 28 | C. S. 1897. Verdict for Com'th. |
| Old Forge Coal Mining Company, ... | 2,633 02 | C. S. 1897. Paid. |
| Pennsylvania Coal Company, | 81,545 00 | C. S. 1897. Paid. |
| Rochester and Pittsburgh Coal and Iron Company, | 11,423 63 | C. S. 1897. Paid. |
| Summit Coal Company, | 107 50 | C. S. 1897. Paid. |
| Union Improvement Company, | 9,525 50 | C. S. 1897. Paid. |
| Upper Lehigh Coal Company, | 5,101 05 | C. S. 1896. Verdict for Com'th. |

SCHEDULE H—Continued.

LIST OF APPEALS FILED SINCE JANUARY 1, 1897.

| Name. | Amount. | Remarks. |
|--|------------|---------------------------------|
| Upper Lehigh Coal Company, | 5,101 05 | C. S. 1897. Verdict for Com'th. |
| Wyoming Valley Coal Company, | 2,860 78 | C. S. 1896. Paid. |
| Wyoming Valley Coal Company, | 2,860 78 | C. S. 1896. Paid. |
| Annora Coal Company, | 798 00 | L. T. 1897. Verdict for def't. |
| Buffalo Coal Company, | 3,930 00 | L. T. 1897. Verdict for def't. |
| McKinley Lanning Loan and Trust Company, | 725 61 | L. T. 1897. Paid. |
| Mortgage Trust Company of Pennsylvania, | 12,186 51 | L. T. 1897. Verdict for Com'th. |
| Northwestern Coal and Iron Company, | 2,859 38 | L. T. 1896. Verdict for def't. |
| Northwestern Coal and Iron Company, | 2,859 38 | L. T. 1897. Verdict for def't. |
| Oil City and Ridgway Railway and Mining Company, | 600 00 | C. S. 1896. Verdict for def't. |
| Oil City and Ridgway Railway and Mining Company, | 600 00 | C. S. 1897. Verdict for def't. |
| Penn Traffic Company, Limited, | 1,875 00 | C. S. 1896. Paid. |
| Fairmount Coal and Coke Company, Scranton Railway and Scranton Traction Company, | 1,785 56 | L. T. 1897. Verdict for def't. |
| Delaware, Lackawanna and Western Railroad Company, | 11,566 99 | C. S. 1897. Verdict for Com'th. |
| Delaware, Lackawanna and Western Railroad Company, | 203,325 00 | C. S. 1897. Paid. |
| American Water Works and Guarantee Company, | 3,205 63 | L. T. 1897. Paid. |
| Altoona and Logan Valley Electric Railway Company, | 6,125 00 | C. S. 1897. Pending. |
| Altoona Coal and Coke Company, ... | 2,129 97 | C. S. 1897. Verdict for def't. |
| East End Coal Company, | 630 61 | C. S. 1897. Verdict for def't. |
| Latrobe Coal Company, | 610 00 | C. S. 1897. Verdict for def't. |
| Hazleton Water Company, | 1,470 44 | C. S. 1897. Verdict for def't. |
| Locust Mountain Water Company, ... | 643 81 | L. T. 1897. Pending. |
| Clayton McMichael, Treasurer, Philadelphia county, | 982 22 | L. T. 1897. Pending. |
| Cambria Iron Company, | 468 62 | Fees of office. Pending. |
| Lake Shore and Michigan Southern Railway Company, | 7,712 60 | L. T. 1897. Verdict for def't. |
| Dunkirk, Allegheny Valley and Pittsburgh Railroad Company, ... | 25,696 01 | C. S. 1897. Pending. |
| People's Passenger Railway Company, Philadelphia, | 326 80 | L. T. 1896. Verdict for def't. |
| Pennsylvania and North Western Railroad Company, | 2,827 54 | L. T. 1896. Paid. |
| Pennsylvania and New York Canal and Railroad Company, | 12,239 20 | C. S. 1897. Paid. |
| Schuylkill and Lehigh Valley Railroad Company, | 53,875 00 | C. S. 1897. Paid. |
| Schuylkill and Lehigh Valley Railroad Company, | 10,000 00 | C. S. 1896. Paid. |
| Western New York and Pennsylvania Railway Company, | 10,000 00 | C. S. 1897. Paid. |
| Western New York and Pennsylvania Railway Company, | 30,297 00 | C. S. 1896. Paid. |
| Algonquin Coal Company, | 28,832 18 | C. S. 1897. Paid. |
| Algonquin Coal Company, | 1,250 00 | C. S. 1895. Verdict for Com'th. |
| Algonquin Coal Company, | 1,250 00 | C. S. 1896. Verdict for Com'th. |
| Algonquin Coal Company, | 1,250 00 | C. S. 1897. Verdict for Com'th. |
| Annora Coal Company, | 1,000 00 | C. S. 1895. Paid. |
| Annora Coal Company, | 1,000 00 | C. S. 1896. Paid. |
| Annora Coal Company, | 1,000 00 | C. S. 1897. Paid. |
| Avonmore Coal and Coke Company, .. | 379 16 | C. S. 1897. Paid. |
| Babylon Coal Company, | 2,489 12 | C. S. 1897. Paid. |
| Big Black Creek Improvement Company, | 1,100 00 | C. S. 1897. Paid. |

SCHEDULE H—Continued.

LIST OF APPEALS FILED SINCE JANUARY 1, 1897.

| Name. | Amount. | Remarks. |
|---|-----------|---------------------------------|
| Black Creek Improvement Company, | 4,429 21 | C. S. 1897. Paid. |
| Buffalo Coal Company, | 258 99 | C. S. 1896. Verdict for Com'th. |
| Buffalo Coal Company, | 285 99 | C. S. 1897. Verdict for Com'th. |
| Coal Ridge Improvement and Coal Company, | 2,079 30 | C. S. 1896. Paid. |
| Coal Ridge Improvement and Coal Company, | 2,079 30 | C. S. 1897. Paid. |
| Cranberry Improvement Company, .. | 4,400 00 | C. S. 1897. Paid. |
| Delano Land Company, | 5,860 20 | C. S. 1897. Paid. |
| Edgerton Coal Company, | 316 30 | C. S. 1897. Paid. |
| Fairmount Coal and Coke Company, | 1,530 00 | C. S. 1896. Paid. |
| Fairmount Coal and Coke Company, | 1,530 00 | C. S. 1897. Paid. |
| Forty Fort Coal Company, | 6,976 20 | C. S. 1897. Paid. |
| Girard Coal Company, | 490 00 | C. S. 1897. Paid. |
| Hazlewood Coal Company, | 10,000 00 | C. S. 1897. Paid. |
| Jamison Coal Company, | 631 41 | C. S. 1897. Verdict for Com'th. |
| Jefferson and Clearfield Coal and Iron Company, | 24,793 95 | C. S. 1897. Paid. |
| J. Langdon & Co., Incorporated, | 3,957 00 | C. S. 1897. Paid. |
| Laurel Run Coal Company, | 1,611 66 | C. S. 1897. Verdict for Com'th. |
| Laurel Run Coal Company, | 1,611 66 | C. S. 1897. Verdict for Com'th. |
| Lehigh Valley Coal Company, | 51,100 00 | C. S. 1896. Paid. |
| Lehigh Valley Coal Company, | 51,100 00 | C. S. 1897. Paid. |
| Long Valley Coal Company, | 419 01 | C. S. 1897. Verdict for Com'th. |
| Millwood Coal and Coke Company, .. | 1,160 00 | C. S. 1897. Paid. |
| Morris and Essex Mutual Coal Com- pany, | 243 35 | C. S. 1897. Paid. |
| Mt. Lookout Coal Company, | 3,900 94 | C. S. 1897. Paid. |
| Nescopec Coal Company, | 2,450 00 | C. S. 1897. Paid. |
| Jamison Coal Company, | 1,000 00 | C. S. 1896. Verdict for Com'th. |
| Leechburg Land and Improvement Company, | 88 66 | L. T. 1896. Verdict for def't. |
| Wilkes-Barre and Eastern Railroad Company, | 1,250 00 | C. S. 1896. Paid. |
| Thomas Iron Company, | 1,138 82 | C. S. 1895. Verdict for def't. |
| Allegheny Valley Railroad Company, | 5,147 21 | L. T. 1896. Verdict for def't. |
| Ohio Connecting Railway Company, .. | 2,154 14 | L. T. 1896. Verdict for def't. |
| Broad Top Semi-Anthracite Coal Company, | 250 00 | C. S. 1896. Paid. |
| Chester Traction Company, | 3,237 29 | C. S. 1896. Verdict for def't. |
| Pittsburgh, Cincinnati, Chicago and St. Louis Railway Company, | 40,749 50 | L. T. 1896. Verdict for def't. |
| Buena Vista Springs Improvement Company, | 450 00 | C. S. 1896. Paid. |
| Beechwood Improvement Company, .. | 320 00 | C. S. 1896. Paid. |
| American Water Works and Guar- antee Company, | 2,940 00 | C. S. 1891. Pending. |
| American Water Works and Guar- antee Company, | 6,375 00 | C. S. 1892. Pending. |
| American Water Works and Guar- antee Company, | 7,875 00 | C. S. 1893. Pending. |
| American Water Works and Guar- antee Company, | 4,875 00 | C. S. 1894. Pending. |
| American Water Works and Guar- antee Company, | 4,875 00 | C. S. 1895. Pending. |
| American Water Works and Guar- antee Company, | 7,875 00 | C. S. 1896. Pending. |
| Pancoast Coal Company, | 2,375 00 | C. S. 1896. Paid. |
| Tresckow Railroad Company, | 945 00 | C. S. 1896. Paid. |
| Wind Gap and Delaware Railroad Company, | 883 68 | C. S. 1896. Paid. |
| Lehigh and Lackawanna Railroad Company, | 3,375 00 | C. S. 1895. Paid. |
| Lehigh and Lackawanna Railroad Company, | 3,375 00 | C. S. 1896. Paid. |

SCHEDULE H—Continued.

LIST OF APPEALS FILED SINCE JANUARY 1, 1897.

| Name. | Amount. | Remarks. |
|---|------------|---|
| Philadelphia Manufacturers' Mutual Fire Insurance Company, | 1,389 06 | Tax on premiums, 1894. Verdict for def't. |
| Philadelphia Manufacturers' Mutual Fire Insurance Company, | 1,161 91 | Tax on premiums, 1895. Verdict for def't. |
| Philadelphia Manufacturers' Mutual Fire Insurance Company, | 1,236 43 | Tax on premiums, 1896. Verdict for def't. |
| Norristown Gas Company, | 1,505 41 | C. S. 1893. Verdict for def't. |
| Norristown Gas Company, | 1,505 41 | C. S. 1895. Verdict for def't. |
| Erie and Western Transportation Company, | 9,000 00 | C. S. 1897. Paid. |
| International Navigation Company, .. | 1,594 63 | C. S. 1897. Paid. |
| Consumers' Gas Company, | 1,081 60 | C. S. 1893. Verdict for def't. |
| Consumers' Gas Company, | 1,081 60 | C. S. 1894. Verdict for def't. |
| Consumers' Gas Company, | 2,000 00 | C. S. 1897. Paid. |
| Allentown Gas Company, | 1,015 83 | C. S. 1893. Verdict for def't. |
| Allentown Gas Company, | 1,040 08 | C. S. 1894. Verdict for def't. |
| Allentown Gas Company, | 1,500 00 | C. S. 1897. Verdict for def't. |
| Norristown Gas Company, | 2,003 40 | C. S. 1896. Verdict for def't. |
| Norristown Gas Company, | 1,560 00 | C. S. 1897. Verdict for def't. |
| Pennsylvania Globe Gas Light Company, | 1,500 00 | C. S. 1897. Paid. |
| Lower Merion Gas Company, | 350 17 | C. S. 1893. Verdict for def't. |
| Lehigh Valley Railroad Company, | 118,912 20 | L. T. 1896. Paid. |
| Union Traction Company of Philadelphia, | 105,073 84 | L. T. 1896. Verdict for def't. |
| Union Tanning Company, | 27,803 67 | C. S. 1896. Paid. |
| Penn Tanning Company, | 47,195 06 | C. S. 1896. Paid. |
| Elk Tanning Company, | 36,189 42 | C. S. 1896. Paid. |
| Catherine and Bainbridge Streets Passenger Railway Company, | 570 00 | L. T. 1896. Paid. |
| Continental Passenger Railway Company, | 1,187 60 | L. T. 1896. Paid. |
| Empire Passenger Railway Company, | 760 00 | L. T. 1896. Verdict for def't. |
| New York Mutual Telegraph Company, | 7,738 86 | L. T. 1895. Verdict for def't. |
| Philadelphia Traction Company, | 4,387 70 | L. T. 1896. Paid. |
| Philadelphia and Darby Railway Company, | 380 00 | L. T. 1896. Paid. |
| Philadelphia City Passenger Railway Company, | 1,148 00 | L. T. 1896. Paid. |
| Seventeenth and Nineteenth Streets Passenger Railway Company, | 380 00 | L. T. 1896. Paid. |
| Thirteenth and Fifteenth Streets Passenger Railway Company, | 2,298 20 | L. T. 1896. Paid. |
| Union Passenger Railway Company, .. | 3,277 28 | L. T. 1896. Paid. |
| West Philadelphia Passenger Railway Company, | 4,009 60 | L. T. 1896. Paid. |
| Bangor Fidelity Slate Company, | 570 00 | L. T. 1896. Verdict for def't. |
| Beech Creek Railroad Company, | 37,500 00 | C. S. 1896. Paid. |
| Bethlehem Iron Company, | 5,326 98 | L. T. 1896. Verdict for Com'th. |
| Buffalo and Susquehanna Railroad Company, | 4,674 26 | L. T. 1896. Paid. |
| Dunbar Furnace Company, | 1,235 12 | L. T. 1896. Verdict for def't. |
| Dunkirk, Allegheny Valley and Pittsburgh Railroad Company, | 5,944 21 | C. S. 1896. Paid. |
| Electric Traction Company, Philadelphia, | 1,067 22 | L. T. 1896. Paid. |
| Fall Brook Railway Company, | 21,000 00 | C. S. 1896. Verdict for def't. |
| Green and Coates Streets Philadelphia Passenger Railway Company, .. | 407 87 | L. T. 1896. Paid. |
| Jefferson Railroad Company, | 7,500 00 | C. S. 1896. Paid. |

SCHEDULE H—Continued.

LIST OF APPEALS FILED SINCE JANUARY 1, 1897.

| Name. | Amount. | Remarks. |
|--|-----------|---------------------------------|
| Long Valley Coal Company, | 380 00 | L. T. 1896. Verdict for def't. |
| New York, Chicago and St. Louis Railroad Company, | 55,737 66 | L. T. 1896. Paid. |
| New York, Susquehanna and West- ern Railroad Company, | 39,976 86 | L. T. 1896. Paid. |
| North Branch Steel Company, | 83 98 | L. T. 1896. Verdict for Com'th. |
| Nypano Railroad Company, | 22,029 14 | C. S. 1896. Pending. |
| Pine Creek Railway Company, | 12,500 00 | C. S. 1896. Paid. |
| Rochester and Pittsburgh Coal and Iron Company, | 15,500 00 | C. S. 1896. Paid. |
| St. Mary's Gas Company, | 243 20 | L. T. 1896. Verdict for def't. |
| The United Gas Improvement Com- pany, | 3,731 00 | L. T. 1893. Verdict for def't. |
| The United Gas Improvement Com- pany, | 3,731 00 | L. T. 1894. Verdict for def't. |
| Barclay Railroad Company, | 2,750 00 | C. S. 1896. Paid. |
| Buffalo, Bradford and Pittsburgh Railroad Company, | 2,050 00 | C. S. 1896. Paid. |
| Buffalo and Susquehanna Railroad Company, | 10,000 00 | C. S. 1896. Paid. |
| State Line and Sullivan Railroad Company, | 4,750 00 | C. S. 1896. Paid. |
| Northwestern Mining and Exchange Company, | 12,500 00 | C. S. 1896. Verdict for Com'th. |
| Cranberry Improvement Company, .. | 2,640 00 | C. S. 1896. Paid. |
| Tioga Improvement Company, | 600 00 | C. S. 1896. Paid. |
| J. B. Lippincott Company, | 1,152 70 | C. S. 1896. Verdict for def't. |
| William Mann Company, | 171 94 | C. S. 1896. Verdict for def't. |
| Bethlehem Iron Company, | 3,330 93 | C. S. 1896. Verdict for Com'th. |
| Cambria Iron Company, | 6,406 41 | C. S. 1896. Paid. |
| McKinley Lanning Loan and Trust Company, | 724 09 | L. T. 1896. Paid. |
| Wm. Wharton & Co., Incorporated, .. | 375 00 | C. S. 1896. Verdict for def't. |
| North Branch Steel Company, | 65 00 | C. S. 1895. Verdict for Com'th. |
| North Branch Steel Company, | 65 00 | C. S. 1896. Verdict for Com'th. |
| Point Bridge Company, | 2,000 00 | C. S. 1896. Verdict for def't. |
| Monongahela Bridge Company, | 3,750 00 | C. S. 1896. Paid. |
| Birmingham and Pittsburgh Bridge Company, | 1,525 00 | C. S. 1896. Verdict for def't. |
| Manor Gas Coal Company, | 786 60 | L. T. 1896. Verdict for def't. |
| Bangor Fidelity Slate Company, | 115 20 | C. S. 1896. Paid. |
| Ontario, Carbondale and Scranton Railway Company, | 4,728 85 | C. S. 1896. Paid. |
| Delaware Division Canal Company of Pennsylvania, | 2,750 00 | C. S. 1896. Paid. |
| Jefferson and Clearfield Coal and Iron Company, | 570 00 | L. T. 1896. Verdict for def't. |
| Mt. Lookout Coal Company, | 1,948 70 | C. S. 1896. Paid. |
| Western New York and Pennsylva- nia Railway Company, | 3,734 98 | L. T. 1896. Verdict for Com'th. |
| Westinghouse Electric and Manufac- turing Company, | 2,835 80 | L. T. 1896. Verdict for def't. |
| Bradford, Bordell and Kinzua Rail- way Company, | 750 00 | C. S. 1895. Paid. |
| Bradford, Bordell and Kinzua Rail- way Company, | 750 00 | C. S. 1896. Paid. |
| New York and Middle Coal Field Railroad and Coal Company, | 6,250 00 | C. S. 1896. Paid. |
| Johnson Coal Company, | 1,000 00 | C. S. 1896. Paid. |
| Forty Fort Coal Company, | 2,500 00 | C. S. 1896. Paid. |
| Dunbar Furnace Company, | 658 22 | C. S. 1896. Paid. |
| Edison Electric Light and Power Company, Erie, | 1,000 00 | C. S. 1896. Paid. |
| Pennsylvania and North Western Railroad Company, | 11,250 00 | C. S. 1896. Paid. |

SCHEDULE H—Continued.

LIST OF APPEALS FILED SINCE JANUARY 1, 1897.

| Name. | Amount. | Remarks. |
|--|------------|---|
| The Western Saving Fund Society of Philadelphia, | 13,459 62 | Tax on net earnings, 1896. Verdict for def't. |
| Northern Central Railway Company, | 14,873 01 | L. T. 1896. Paid. |
| Brackenridge Coal Company, | 333 33 | C. S. 1896. Paid. |
| Carbondale and Forest City Passenger Railway Company, | 1,500 00 | C. S. 1894. Paid. |
| Carbondale and Forest City Passenger Railway Company, | 1,500 00 | C. S. 1895. Paid. |
| Carbondale Traction Company, | 750 00 | C. S. 1893. Paid. |
| Carbondale Traction Company, | 750 00 | C. S. 1894. Paid. |
| Carbondale Traction Company, | 1,000 00 | C. S. 1895. Paid. |
| Carbondale Traction Company, | 2,250 00 | C. S. 1896. Paid. |
| Lower Merion Gas Company, | 447 50 | C. S. 1894. Verdict for def't. |
| Lower Merion Gas Company, | 925 00 | C. S. 1897. Verdict for def't. |
| People's Traction Company, | 54,815 00 | C. S. 1897. Paid. |
| Edison Electric Light Company, Philadelphia, | 152 00 | L. T. 1897. Verdict for def't. |
| Commercial Trust Company, | 3,179 55 | C. S. 1897. Paid. |
| The Western Saving Fund Society of Philadelphia, | 9,911 05 | Tax on net earnings, 1897. Verdict for def't. |
| Glen Mills Stone Quarrying and Crushing Company, | 600 00 | C. S. 1896. Paid. |
| Glen Mills Stone Quarrying and Crushing Company, | 600 00 | C. S. 1897. Paid. |
| Clearfield Bituminous Coal Corporation, | 3,146 34 | L. T. 1897. Paid. |
| Lehigh Coal and Navigation Company, | 60,777 23 | L. T. 1897. Paid. |
| Philadelphia Traction Company, | 120,215 00 | C. S. 1897. Paid. |
| Delano Land Company, | 3,504 14 | L. T. 1897. Verdict for def't. |
| Philadelphia Saving Fund Society, .. | 63,212 01 | Tax on net earnings, 1897. Verdict for def't. |
| Lehigh Valley Railroad Company, .. | 134,816 28 | L. T. 1897. Paid. |
| Bethlehem Iron Company, | 4,873 26 | L. T. 1897. Verdict for def't. |
| Penn Tanning Company, | 464 78 | L. T. 1897. Pending. |
| Hestonville, Mantua and Fairmount Passenger Railway Company, | 4,859 33 | L. T. 1897. Verdict for def't. |
| Pennsylvania and New York Canal and Railroad Company, | 27,189 12 | L. T. 1897. Paid. |
| Johnstown Water Company, | 3,341 83 | C. S. 1897. Paid. |
| Cayuta Wheel and Foundry Company, | 244 13 | C. S. 1897. Verdict for def't. |
| Westinghouse Air Brake Company, .. | 14,560 11 | C. S. 1896. Paid. |
| Westinghouse Air Brake Company, .. | 15,583 99 | C. S. 1897. Paid. |
| Beech Creek Railroad Company, | 2,509 14 | L. T. 1897. Paid. |
| Philadelphia City Passenger Railway Company, | 1,148 00 | L. T. 1897. Paid. |
| Philadelphia and Darby Railway Company, | 380 00 | L. T. 1897. Paid. |
| Chester Traction Company, | 3,196 04 | C. S. 1897. Verdict for def't. |
| Manor Gas Coal Company, | 808 35 | C. S. 1897. Pending. |
| Cheltenham Electric Light, Heat and Power Company, | 198 60 | C. S. 1897. Paid. |
| Catherine and Bainbridge Streets Railway Company, | 570 00 | L. T. 1897. Paid. |
| Electric Traction Company, | 1,021 68 | L. T. 1897. Paid. |
| Empire Passenger Railway Company, | 760 00 | L. T. 1897. Paid. |
| Germantown Passenger Railway Company, | 834 10 | L. T. 1897. Paid. |
| Green and Coates Streets, Philadelphia Passenger Railway Company, .. | 368 87 | L. T. 1897. Paid. |

SCHEDULE H—Continued.

LIST OF APPEALS FILED SINCE JANUARY 1, 1897.

| Name. | Amount. | Remarks. |
|--|-----------|----------------------------------|
| People's Passenger Railway Company, | 2,736 00 | L. T. 1897. Paid. |
| Thirteenth and Fifteenth Streets Passenger Railway Company, | 2,238 50 | L. T. 1897. Paid. |
| West Philadelphia Passenger Railway Company, | 4,009 60 | L. T. 1897. Paid. |
| Keystone Brewing Company, | 3,867 65 | C. S. 1897. Pending. |
| Straub Brewing Company, | 1,826 93 | C. S. 1897. Pending. |
| Tyrone Iron Company, | 170 00 | C. S. 1897. Appeal discontinued. |
| West Braddock Bridge Company, | 103 75 | C. S. 1897. Verdict for def't. |
| Continental Passenger Railway Company, | 1,187 60 | L. T. 1897. Paid. |
| Seventeenth and Nineteenth Streets Passenger Railway Company, | 38 00 | L. T. 1897. Paid. |
| Philadelphia Traction Company, | 4,240 44 | L. T. 1897. Paid. |
| Union Passenger Railway Company, | 3,277 28 | L. T. 1897. Paid. |
| Arona Gas Coal Company, | 380 00 | L. T. 1896. Verdict for def't. |
| Arona Gas Coal Company, | 380 00 | L. T. 1897. Verdict for def't. |
| Clearfield Bituminous Coal Corporation, | 3,146 34 | L. T. 1896. Verdict for def't. |
| Carbon Coal Company, | 368 60 | L. T. 1896. Verdict for def't. |
| Hempfield Coal Company, | 406 60 | L. T. 1897. Verdict for def't. |
| Meadowbrook Water Company, | 684 00 | L. T. 1897. Verdict for def't. |
| New York, Chicago and St. Louis Railroad Company, | 410 40 | L. T. 1895. Paid. |
| Wilkes-Barre and Scranton Railway Company, | 775 20 | L. T. 1896. Paid. |
| Lower Merion Gas Company, | 750 00 | C. S. 1896. Verdict for def't. |
| Allentown Gas Company, | 368 60 | L. T. 1896. Paid. |
| Allentown Gas Company, | 1,500 00 | C. S. 1895. Verdict for def't. |
| Lower Merion Gas Company, | 750 00 | C. S. 1895. Verdict for def't. |
| Thirteenth and Fifteenth Streets Passenger Railway Company, | 26,150 00 | C. S. 1897. Paid. |
| McKinley-Lanning Loan and Trust Company, | 630 00 | C. S. 1896. Paid. |
| Allentown Gas Company, | 1,500 00 | C. S. 1896. Verdict for def't. |
| Mountain Coal Company, | 570 00 | L. T. 1897. Verdict for def't. |
| Carbon Coal Company, | 349 60 | L. T. 1897. Verdict for def't. |
| Forty Fort Coal Company, | 1,060 88 | L. T. 1897. Verdict for def't. |
| The United Gas Improvement Company, | 3,844 43 | L. T. 1897. Paid. |
| Locust Mountain Coal and Iron Company, | 2,750 00 | C. S. 1897. Paid. |
| Harvey's Lake Supply Company, Limited, | 333 33 | C. S. 1896. Paid. |
| Allentown Gas Company, | 368 60 | L. T. 1897. Paid. |
| Lower Merion Gas Company, | 117 80 | L. T. 1897. Verdict for def't. |
| Allentown Terminal Railroad Company, | 722 00 | L. T. 1896. Paid. |
| Blubaker Coal Company, | 1,250 00 | C. S. 1896. Verdict for Com'th. |
| Union Traction Company, | 29,279 90 | C. S. 1897. Verdict for def't. |
| United Electric Improvement Company, | 375 00 | C. S. 1897. Verdict for def't. |
| The United Gas Improvement Company, | 80,705 31 | C. S. 1897. Paid. |
| Frankford and Southwark, Philadelphia City Passenger Railroad Company, | 60,750 58 | C. S. 1896. Paid. |
| American Gas Company, | 1,250 00 | C. S. 1896. Verdict for def't. |
| Allentown Gas Company, | 368 60 | L. T. 1895. Paid. |

SCHEDULE I.

PROCEEDINGS HAVE BEEN INSTITUTED BY THIS DEPARTMENT AGAINST THE FOLLOWING INSURANCE COMPANIES AND BUILDING AND LOAN ASSOCIATIONS.

| Name. | Result. |
|--|---|
| Factory Mutual Fire Insurance Company, | Dissolved. Receiver. |
| Trolley Mutual Accident Company, | Dissolved. Receiver. |
| Central Pennsylvania Mutual Fire Insurance Company of Williamsport. | Dissolved. Receiver. |
| Inter-State Mutual Fire Insurance Company,... | Dissolved. Receiver. |
| Iron City Mutual Fire Insurance Company,..... | Dissolved. Receiver. |
| Philadelphia Mutual Fire Insurance Company,.. | Dissolved. Receiver. |
| Builders' Mutual Fire Association of Philadelphia, | Dissolved. Receiver. |
| Quaker City Mutual Fire Insurance Company,.. | Proceedings discontinued. |
| Aurora Fire Insurance Company, | Dissolved. Receiver. |
| World Mutual Benefit Association of Wheeling, West Virginia, | License to do business in this State revoked. |
| Trust Mutual Relief Association of Philadelphia, Commonwealth Mutual Life Insurance Company of Pennsylvania, | Dissolved. Receiver. |
| Pennsylvania Building and Loan Association of Altoona, | Proceedings stayed. |
| Farmers' Mutual Fire Insurance Company of Middle Pennsylvania, | Dissolved. Receiver. |
| Fidelity Mutual Fire Insurance Company of Philadelphia, | Dissolved. Receiver. |
| Security Mutual Fire Insurance Company of Philadelphia, | Dissolved. Receiver. |
| Guarantors' Finance Company, of Philadelphia, People's Bank of Philadelphia, | Dissolved. Receiver. |
| Suburban Building and Loan Association of Reading, | Dissolved. Receiver. |
| United States Building and Loan Association No. 1 of Rochester, Pa., | Dissolved. Receiver. |
| People's Mutual Live Stock Insurance Company of Philadelphia, | Dissolved. Receiver. |
| Federal Homestead, Loan and Trust Company of Allegheny, | Dissolved. Receiver. |
| New Enterprise Building and Loan Association of McKeesport, | Dissolved. Receiver. |
| Security Homestead and Loan Company of Allegheny, | Proceedings discontinued. |
| Workingman's Building and Loan Association of Beaver Falls, | Proceedings discontinued. |
| Security Building and Savings Association of Reading, | Dissolved. Receiver. |
| Capital Building and Loan Association of Rochester, | Dissolved. Receiver. |
| State Insurance Company of Philadelphia, | Dissolved. Receiver. |
| Pennsylvania Mutual Life Insurance Company, Cornwall Mutual Fire Insurance Company of Lebanon, | Pending. |
| Globe Mutual Fire Insurance Company of Philadelphia, | Dissolved. Receiver. |
| Londonderry township Mutual Live Stock Insurance Company of Elizabethtown, | Dissolved. Receiver. |

SCHEDULE J.

INSURANCE COMPANY CHARTERS APPROVED.

- Angelica Mutual Fire Insurance Company, Angelica, August 12, 1897.
American Mutual Indemity Company, Scranton, August 11, 1897.
Conestoga Mutual Fire Insurance Company, Lancaster, July 29, 1897.
Co-operative Mutual Fire Insurance Company, Berlin, March 15, 1898.
Duquesne Mutual Protective and Detective Association Against Burglary, Pittsburgh, November 18, 1898.
Hartley Mutual Fire Insurance Company, York, February 26, 1897.
Mutual Pension Life Association, Philadelphia, March 25, 1897.
Main Beaver and Black Creek Mutual Fire and Storm Insurance Company, Mifflin Cross Roads, September 21, 1897.
Mount Jackson Mutual Fire Insurance Company, Mt. Jackson, November 5, 1897.
Mahoning Mutual Fire Insurance Company, Wehr, November 18, 1897.
Swatara Mutual Storm Insurance Company, Annville, February 26, 1897.

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