

Commonwealth of Pennsylvania

# REPORT

AND

OFFICIAL OPINIONS

OF THE

# ATTORNEY GENERAL

OF

# PENNSYLVANIA

FOR THE

TWO YEARS ENDING DECEMBER 31, 1910.

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**M. HAMPTON TODD,**  
*Attorney General.*

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HARRISBURG:

C. E. AUGHINBAUGH, PRINTER TO THE STATE OF PENNSYLVANIA

1911

# REPORT OF THE ATTORNEY GENERAL

FOR THE

TWO YEARS ENDING DECEMBER 31, 1910.

OFFICE OF THE ATTORNEY GENERAL.

Harrisburg, Pa., Jan. 1, 1911.

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

In conformity with law I have the honor to submit a summary and report of the official business transacted by the Attorney General's Department during the two years ending on December 31, 1910.

Hon. Frederic W. Fleitz resigned as Deputy Attorney General on June 23, 1909, to take effect on July 1, 1909, and on that date Hon. Jesse E. B. Cunningham, who had theretofore held the office of Assistant Deputy Attorney General, was duly appointed Deputy Attorney General, and on July 22, 1909, Hon. William M. Hargest was appointed Assistant Deputy Attorney General to take the place previously occupied by Mr. Cunningham.

## OPINIONS.

Copies of opinions rendered by this Department to the Governor and the several heads of departments, State institutions and State officials during the preceding two years are hereunto annexed and made part of this report.

There is also appended hereto, as part hereof, Schedules showing the applications made during the past two years for writs of quo warranto, for permission to use the name of the Commonwealth in the institution of suits, charters of insurance companies and banks approved, tax appeals, cases argued in the Supreme and Superior Courts of this Commonwealth, list of cases pending in said courts, proceedings against insolvent banks, trust companies, insurance companies, building and loan associations, actions instituted by the Commonwealth, and collections made and from whom.

**SUMMARY OF THE BUSINESS OF THE ATTORNEY GENERAL'S DEPARTMENT FROM JANUARY 1ST, 1909, TO DECEMBER 31ST, 1910.**

Quo warranto proceedings in the Common Pleas of Dauphin County, .....	44
Equity proceedings in the Common Pleas of Dauphin County, .....	7
In all other counties, .....	6
	<hr/>
	13
Rule to show cause, etc., .....	1
Actions in assumpsit instituted by the Commonwealth in the Common Pleas of Dauphin County, .....	429
Actions in assumpsit brought against the Commonwealth of Pennsylvania, defendant, .....	11
Orders to show cause, etc., against insolvent companies and associations, .....	17
Mandamus proceedings in the Common Pleas of Dauphin County, .....	5
Cases argued in the Supreme Court of Pennsylvania, .....	18
Cases argued in the Superior Court of Pennsylvania, .....	6
Appeals from the decision of the State Commissioner of Health, .....	1
 Criminal proceedings in connection with the so-called "Capital Graft Investigation:"	
On charge conspiracy, .....	30
On charge false pretense, .....	7
Criminal proceedings brought by the Commonwealth for violation of the so-called "Pure Food Law," .....	1
Criminal proceedings brought by the Commonwealth for violation of the fish laws, .....	1
Tax appeals in the Common Pleas of Dauphin County, .....	799
Bridge proceedings under the Act of June 3, 1895, and supplements, .....	2
Insurance charters approved by the Attorney General, .....	43
Bank charters, etc., approved by the Attorney General, .....	22
Applications for sewerage approved by the Attorney General, .....	199
Formal opinions rendered in writing, .....	140
Cases now pending in the Supreme Court of Pennsylvania, ...	1
Cases now pending in the Superior Court of Pennsylvania, ...	1
Proceedings under the Acts of April 26, 1855, (P. L. 331) and May 23, 1895 (P. L. 114), .....	2
Applications under Act of May 7, 1887, (P. L. 94), .....	2

## FORMAL HEARINGS BEFORE ATTORNEY GENERAL.

	Heard.	Refused.	Allowed.	Settled.	Withdrawn.	Pending.	Continued indefinitely.
Quo warranto, -----	97	36	13	4	1	15	28
Equity, -----	1						
Mandamus, -----	2	1			1		
Proceedings under Act May 7, 1887, -----	1						
Proceeding under Act May 23, 1895, -----	2						

## Collections:

For 1909, ..... \$901,540 44

For 1910, ..... 279,170 72

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 \$1,180,711 16



## SPECIAL CASES.

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### CRIMINAL AND CIVIL CASES GROWING OUT OF THE CAPITOL INVESTIGATION AUTHORIZED BY THE LEGISLATURE OF 1907.

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#### *Commonwealth vs. Sanderson, et al.*

The biennial report of this Department for 1907-8, at page 6, contained a history of the criminal prosecutions up to the taking of appeals in December, 1908, by the defendants, John H. Sanderson, William P. Snyder, James M. Shumaker and William L. Mathues, to the Superior Court. Pending his appeal, William L. Mathues died on the 30th day of December, 1908. The appeals were argued before the Superior Court at Harrisburg on March 11, 1909, and the judgment of the lower court was affirmed. These appeals are reported in 40 Superior Court Reports, 416 and 485. Pending the decision of the appeals in the Superior Court, John H. Sanderson died on the 13th day of May, 1909. On application of William P. Snyder and James M. Shumaker, the Supreme Court of the Commonwealth allowed them an appeal to that court. These appeals were argued at Philadelphia on January 10, 1910, and on the 7th day of March 1910, the judgments were affirmed on the opinion filed in the Superior Court. The appeals are reported in 227 Pa. St. 346. The sentences of the defendants will expire October 8th, 1911.

#### *Commonwealth vs. Huston, et al.*

As stated at page 8 of the biennial report of this Department for 1907-8, a severance was granted to Joseph M. Huston, the architect of the Capitol Building, who was also employed in his professional capacity by the Board of Commissioners of Public Grounds and Buildings to prepare plans, specifications and detailed drawings for the furniture and equipment of the building, at the time of the trial of the conspiracy case against John H. Sanderson, James M. Shumaker, William P. Snyder, William L. Mathues, and himself, at No. 239 September Sessions, 1907, Quarter Sessions of Dauphin County, in which case his co-defendants were convicted of the charge of conspiring to defraud the Commonwealth by means of the presentation, certification, settlement and payment of an invoice for sofas, tables,

clothes trees, etc., which conviction was sustained in the appellate courts, as above stated. At page 10 of said biennial report of this Department, reference is made to the fact that the Court of Quarter Sessions of Dauphin County had fixed April 5, 1909, as the date for the trial of another criminal case growing out of the alleged contract of the said John H. Sanderson for capitol furnishings.

The Commonwealth elected to go to trial on the indictment at No. 240 September Sessions 1907, Quarter Sessions of Dauphin County, in which the said John H. Sanderson, Joseph M. Huston, James M. Shumaker, William L. Mathues and William P. Snyder, were charged with conspiring to defraud the Commonwealth by means of the presentation, certification and payment of an invoice for 277 desks, dated March 28, 1906, and amounting to \$61,948.20. The Commonwealth contended that this invoice was false and fraudulent in that the desks were charged at a higher rate per foot than the contract price specified in the contract between Sanderson and the Commonwealth and that a greater number of feet were charged for than were actually contained in the desks, and also charged that although the desks were billed as specially designed desks, made in accordance with Huston's designs and specifications, they were in fact stock articles manufactured by the Derby Desk Company. One of the defendants, William L. Mathues, having died, and the appeals of Sanderson, Shumaker and Snyder being then pending in the Superior Court, severances were granted as to the said Sanderson, Shumaker and Snyder, leaving this case to proceed to trial against the said Joseph M. Huston alone. A number of continuances having been granted on motion of counsel for the said Huston, the case finally came to trial against him on April 4, 1910, and on April 29, 1910, the jury rendered a verdict finding the defendant guilty as indicted. On October 19, 1910, the said Huston was sentenced to pay the costs, pay a fine of \$500.00, and undergo imprisonment in the Eastern Penitentiary for a term of not less than six months, and not more than two years, the indeterminate sentence act having been approved May 10, 1909. The defendant forthwith appealed to the Superior Court, which Court made his appeal a supersedeas upon giving bail in the sum of \$25,000.00. The appeal was argued in the Superior Court on December 12th, 13th and 14th, 1910, and is now pending in that Court for determination.

*Commonwealth vs. Wetter.*

At page 7 of the report of this Department for 1907-8 two informations against Charles G. Wetter, charging him with the crime of false pretense, are referred to. On October 1, 1907, indictments were returned in the Court of Quarter Sessions of Dauphin County upon these informations, in which the defendant was charged with obtain-

ing certain sums of money out of the treasury of the Commonwealth, upon the false pretense that the firm of George F. Payne & Co., contractors for the erection of the Capitol Building, of which firm the said Charles G. Wetter is the surviving partner, had paid out to certain sub-contractors, employed in the finishing of the attic floor of the Capitol Building, more money for the labor done and materials furnished by said sub-contractors than had actually been paid to them. These cases came on for trial on October 6, 1910, and on October 13, 1910, the defendant withdrew his pleas of not guilty and entered a plea of *nolo contendere* to each indictment. Upon these pleas the defendant was sentenced, on October 18, 1910, to pay the costs and make restitution to the Commonwealth in the sum of fourteen thousand dollars (\$14,000.00), that sum representing the difference between the real value of the work done and materials furnished by George F. Payne & Co. in finishing said attic floor and the amount collected by them for the same.

### *Civil Capitol Cases.*

In addition to the criminal prosecutions above referred to, the Attorney General's Department instituted civil proceedings on March 7, 1910, for the purpose of compelling restitution of the moneys fraudulently paid out of the State Treasury under the guise of contracts and invoices for the furnishing and equipment of the Capitol Building. These civil proceedings were in the form of Bills in Equity against the contractors and the State officers and employes implicated in the frauds. The sureties of certain State officers were also made parties defendant.

Two Bills in Equity were filed, the first at No. 452, Equity Docket, C. P. Dauphin County, against

H. Burd Cassel, E. L. Reinhold, and E. B. Reinhold, partners doing business under the firm name of Pennsylvania Construction Company, and later incorporated under the corporate name of Penn Construction Company, the said Penn Construction Company, a Corporation, Frank G. Harris, E. B. Hardenbergh, T. Larry Eyre, James M. Shumaker, Joseph M. Huston, William P. Snyder, W. Roger Fronefield, Executor of the last will and testament of William L. Mathues, late of the Borough of Media, County of Delaware and State of Pennsylvania, deceased, the Commonwealth Trust Company, a Corporation, the Harrisburg Trust Company, a Corporation, Annie E. Barr and the Lancaster Trust Company, a Corporation, Executors of the last will and Testament of Sam Matt Fridy, late of the County of Lancaster and State of Pennsylvania, deceased, and John M. Froelich, defendants.

and the second, at No. 453 Equity Docket, C. P. Dauphin County, against

Frank G. Harris, E. B. Hardenbergh, William P. Snyder, W. Roger Fronefield, Executor of the last will and testament of William L. Mathues, late of the Borough of Media, County of Delaware and State of Pennsylvania, deceased, James M. Shumaker, Joseph M. Huston, The Commonwealth Title Insurance and Trust Company, a Corporation, Dimmer Beeber and Pedro G. Salome, Executors of the last will and testament of John H. Sanderson, late of the City and County of Philadelphia and State of Pennsylvania, deceased, The Commonwealth Trust Company, a Corporation, the Harrisburg Trust Company, a Corporation, Annie E. Barr and the Lancaster Trust Company, a Corporation, Executors of the last will and testament of Sam Matt Fridy, late of the County of Lancaster and State of Pennsylvania, deceased, and John M. Froelich, defendants.

The bill against Cassel et al. was based upon the transactions connected with the awarding of a contract to the Pennsylvania Construction Co. for furnishing the New Capitol Building with metallic furniture, and the bill against Harris et al. was based upon the circumstances attendant upon the awarding of a contract to John H. Sanderson for furnishing and equipping the building with furnishings and fittings exclusive of metallic furniture; both of said bills containing allegations of fraud in the performance of the respective contracts.

The object sought to be attained by each bill was to compel the respective defendants to account for, and pay back to the Commonwealth, the difference between the real value of furniture and equipment supplied for the New Capitol Building and the amount paid out of the State Treasury therefor upon the numerous fraudulent bills rendered under the respective contracts.

In the bill against Harris et al. the Commonwealth also sought to compel Architect Huston and the executors of John H. Sanderson's estate to surrender up for cancellation certain outstanding warrants upon which payment had been refused.

All of the defendants in these civil cases filed demurrers to the bills, with the exception of T. Larry Eyre, who filed an answer. These demurrers were argued at length before the Court of Common Pleas of Dauphin County in September, 1910.

Upon being advised by counsel for the defendants that the defendants were desirous of effecting a settlement of the civil cases by paying such amount in cash as might be finally agreed upon, and surrendering the outstanding warrants issued to John H. Sanderson and Joseph M. Huston, upon which payment had been refused, as above noted, the Attorney General's Department instituted a careful inquiry for the purpose of ascertaining how much money it would be possible to collect by legal process against the surviving defendants and the estates of the deceased defendants.

The greater part of the illegal payments were made to John H. Sanderson, the principal contractor, who died in the city of New York, and whose estate, consisting largely of securities, was in the possession of persons other than his executors under a claim of title thereto. The Commonwealth, of course, could not question this title until after a decree had been obtained against Sanderson's executors.

After a thorough investigation of the ability of the defendants in the bills to pay, the Commonwealth fixed \$1,300,000.00 as the amount in cash which would be accepted in settlement of the Civil Cases, the payment of this amount in cash to be accompanied by a surrender of all outstanding warrants amounting in the aggregate to \$158,879.39. Upon being advised that the defendants were ready to pay said amount and surrender said warrants, decrees were entered on the motion of the Attorney General by the Court of Common Pleas of Dauphin County, based upon stipulations signed by counsel for the Commonwealth and for the defendants, by which decrees it was directed that the demurrers filed by the sureties in both cases should be sustained and the bills dismissed as to the sureties; that the demurrers filed by the contractors, State officers and employes, or their legal representatives, should be overruled; that the bill in which T. Larry Eyre was a defendant should be dismissed as to him upon his answer; that in the case growing out of the metallic furniture contract, H. Burd Cassel, E. L. Reinhold, E. B. Reinhold, The Penn Construction Company, Frank G. Harris, E. B. Hardenbergh, James M. Shumaker, Joseph M. Huston, William P. Snyder and W. Roger Fronefield, as executor of William L. Mathues, deceased, should pay to the State Treasurer the sum of \$200,000.00; that in the case growing out of the Sanderson contract Frank G. Harris, E. B. Hardenbergh, William P. Snyder, W. Roger Fronefield, as executor of William L. Mathues, deceased, James M. Shumaker, Joseph M. Huston and The Commonwealth Title Insurance and Trust Company, Dimmer Beeber and Pedro G. Salome as executors of John H. Sanderson, deceased, should pay to the State Treasurer the sum of \$1,100,000.00; that the executors of Sanderson should surrender to the Auditor General for cancellation five warrants, payable to the order of the said Sanderson, amounting in the aggregate to \$108,879.39; and that Architect Huston should surrender to the Auditor General a warrant payable to his order for the sum of \$50,000.00. Upon the entering of said decrees, the above mentioned sum of \$1,300,000.00 was forthwith paid over to the State Treasurer and the above mentioned warrants were surrendered to the Auditor General for cancellation. In addition to surrendering said warrant for \$50,000.00, Architect Huston executed a release to the Commonwealth for additional commissions claimed by him in the sum of \$65,000.00.

The above mentioned stipulations are on file in the prothonotary's office of Dauphin county and are as follows:

No. 453 Equity Docket.

No. 46 Commonwealth Docket 1910.

IN THE COURT OF COMMON PLEAS OF DAUPHIN COUNTY,  
PENNSYLVANIA.

Sitting in Equity.

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COMMONWEALTH OF PENNSYLVANIA

*vs.*

FRANK G. HARRIS, et al.

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AND NOW, January 10, 1911, it is stipulated and agreed between the parties to the above cause acting by their respective solicitors and counsel, as follows:

First: The demurrers heretofore filed in said cause by the following sureties, namely:

- (a) Commonwealth Trust Company.
- (b) Harrisburg Trust Company.
- (c) Annie E. Barr and The Lancaster Trust Company, Executors of the last Will and Testament of Sam Matt Fridy, deceased.
- (d) John M. Froelich.

shall be sustained and the bill be dismissed as to each of them without costs.

Second: The demurrers heretofore filed in said cause by

- (e) Frank G. Harris.
- (f) E. B. Hardenbergh.
- (g) William P. Snyder.
- (h) W. Roger Fronefield, Executor of the last Will and Testament of William L. Mathues, deceased.
- (i) James M. Shumaker.
- (j) Joseph M. Huston.
- (k) The Commonwealth Title Insurance and Trust Company, Dimmer Beeber and Pedro G. Salome, Executors of the last Will and Testament of John H. Sander-son, deceased.

shall be overruled.

Third: The executors of John H. Sanderson, deceased, shall surrender to the Auditor General of the Commonwealth of Pennsylvania for cancellation the following warrants referred to in the 34th paragraph of the bill filed in said cause and in the 11th prayer as follows:

Warrant No. 18372 dated January 2, 1907 for \$21,712.

Warrant No. 18373 dated January 2, 1907 for \$32,829.49.

Warrant No. 18374 dated January 2, 1907 for \$26,350.

Warrant No. 18375 dated January 2, 1907 for \$17,987.70.

Warrant No. 18376 dated January 2, 1907 for \$10,000.20.

aggregating the sum of \$108,879.39.

Fourth: The defendant Joseph M. Huston shall surrender to the Auditor General of the Commonwealth of Pennsylvania for cancellation Warrant No. 18371 dated January 2, 1907 for \$50,000, referred to in the 36th paragraph of the bill and in the 13th prayer thereof.

Fifth: The loss and damage sustained by the plaintiff by reason of the matters and things alleged in said bill in Equity shall be and hereby is ascertained and assessed in the sum of one million one hundred thousand (\$1,100,000) dollars, in solido, against the defendants Frank G. Harris, E. B. Hardenbergh, William P. Snyder, W. Roger Fronefield as the Executor of the last Will and Testament of William L. Mathues, deceased, James M. Shumaker, Joseph M. Huston and The Commonwealth Title Insurance and Trust Company, Dimmer Beeber and Pedro G. Salome as the Executors of the last Will and Testament of John H. Sanderson, deceased.

Sixth: This stipulation and agreement shall be filed in the above entitled cause and a decree to carry the same into effect shall forthwith be entered therein without the right to except thereto or to appeal therefrom by any party to said cause.

P. F. ROTHERMEL, JR.

Atty. for the Commonwealth Title Insurance and Trust Co., Dimmer Beeber and Pedro G. Salome, Executors of the Last Will and Testament of John H. Sanderson, dec'd.

V. GIPIN ROBINSON, } Attys. for W. Roger Fronefield, Execu-  
ALBERT J. WILLIAMS, } tor, &c.

GEORGE S. GRAHAM, }  
SAMUEL M. CLEMENT, JR., } Attys. for Jos. M. Huston.

W. U. HENSEL, } For Exrs. of Sam Matt Fridy and for John M.  
M. E. MUSSER, } Froelich, Sureties of W. P. Snyder.

LYMAN D. GILBERT, }  
C. H. BERGNER, } Of counsel for Commonwealth Trust Co.

CHARLES L. BAILEY, JR., }  
ROBERT SNODGRASS, } Attys. for Harrisburg Trust Co.

LYMAN D. GILBERT, }  
C. H. BERGNER, } Attys. for Frank G. Harris.  
A. L. COLE, }

LYMAN D. GILBERT, }  
HENRY WILSON, } Attys. for E. B. Hardenbergh.  
C. H. BERGNER, }

PERCY ALLEN ROSE, }  
C. H. BERGNER, } Attys. for J. M. Shumaker.

LYMAN D. GILBERT, }  
C. H. BERGNER, } Attys. for W. P. Snyder.

M. HAMPTON TODD, }  
J. E. B. CUNNINGHAM, } Of Counsel for the Commonwealth.  
JAMES SCARLET, }  
D. T. WATSON, }  
JOHN E. FOX, }

No. 452 Equity Docket.

No. 45 Commonwealth Docket 1910.

IN THE COURT OF COMMON PLEAS OF DAUPHIN COUNTY,  
PENNSYLVANIA.

---

Sitting in Equity.

---

COMMONWEALTH OF PENNSYLVANIA

*vs.*

H. BURD CASSEL, et al.

---

AND NOW, January 10th, 1911, it is stipulated and agreed between the parties to the above litigation acting by their respective attorneys and counsel, as follows:



First: The demurrers heretofore filed in the said cause by the following sureties, namely:

- (a) Commonwealth Trust Company.
- (b) Harrisburg Trust Company.
- (c) Annie E. Barr and The Lancaster Trust Company, Executors of the last Will and Testament of Sam Matt. Fridy, deceased.
- (d) John M. Froelich.

shall be sustained and the bill be dismissed as to each of them without costs.

Second: The demurrers heretofore filed in said cause by

- (e) H. Burd Cassel, E. L. Reinhold and E. B. Reinhold.
- (f) Penn Construction Company.
- (g) Frank G. Harris.
- (h) E. B. Hardenbergh.
- (i) James M. Shumaker.
- (j) Joseph M. Huston.
- (k) William P. Snyder.
- (l) W. Roger Fronefield, Executor of the last Will and Testament of William L. Mathues, deceased.

shall be overruled.

Third: That the bill as to T. Larry Eyre and his sureties William P. Snyder and the Estate of Sam Matt. Friday shall be dismissed without costs.

Fourth: The loss and damage sustained by the plaintiff by reason of the matters and things alleged in said bill in equity shall be and hereby is ascertained and assessed in the sum of two hundred thousand (\$200,000) dollars in solido against the defendants H. Burd Cassel, E. L. Reinhold, E. B. Reinhold, Penn Construction Company, Frank G. Harris, E. B. Hardenbergh, James M. Shumaker, Joseph M. Huston, William P. Snyder and W. Roger Fronefield as Executor of the last Will and Testament of William L. Mathues, deceased.

Fifth: This stipulation and agreement shall be filed in the above entitled cause and the decree to carry the same into effect shall forthwith be entered therein without the right to except thereto or appeal therefrom by any party to said cause.

V. GILPIN ROBINSON, } Attys. for W. Roger Fronefield,  
ALBERT J. WILLIAMS, } Executors, &c.

GEORGE S. GRAHAM, }  
SAMUEL M. CLEMENT, JR., } For Jos. M. Huston.

W. U. HENSEL, for H. Burd Cassel.

W. U. HENSEL, for Exrs. of Sam Matt. Fridy.

W. U. HENSEL, } For Jno. M. Froelich, Exr. of Sam Matt. Fridy,  
M. E. MUSSER, } Sureties of T. Larry Eyre and W. P. Snyder.

LYMAN D. GILBERT, }  
C. H. BERGNER, } Attys. for W. P. Snyder.

LYMAN D. GILBERT, }  
C. H. BERGNER, } Of Counsel for Commonwealth Trust Co.

CHARLES L. BAILEY, JR., }  
ROBERT SNODGRASS, } Attys. for Harrisburg Trust Co.

JNO. A. COYLE, }  
BENJ. C. ATLEE, } Attys. for E. L. & E. B. Reinhold and the  
JACOB HILL BYRNE, } Penn Construction Company.  
W. U. HENSEL, }

LYMAN D. GILBERT, }  
C. H. BERGNER, } Attys. for Frank G. Harris.  
A. L. COLE, }

HENRY WILSON, }  
LYMAN D. GILBERT, } Attys. for E. B. Hardenbergh.  
C. H. BERGNER, }

C. H. BERGNER, }  
PERCY ALLEN ROSE, } Attys. for J. M. Shumaker.

M. HAMPTON TODD, }  
J. E. B. CUNNINGHAM, }  
JAMES SCARLET, } Of counsel for Commonwealth.  
D. T. WATSON, }  
JOHN E. FOX, }

The net results of the Civil Cases may be summed up as follows:

Amount of cash settlement, . . . . .	\$1,300,000 00
Restitution in cash by Charles G. Wetter, . . . . .	14,000 00
Warrants surrendered by Sanderson's executors, . . . .	108,879 39
Warrant surrendered by Huston, . . . . .	50,000 00
Claim of Payne & Co. for extras disallowed by Commonwealth, . . . . .	55,000 00
Amount repaid by Sanderson on furniture sold prior to 1904, . . . . .	2,860 68
Release by Architect Huston of additional commissions claimed by him, . . . . .	65,000 00

Total, . . . . . \$1,595,740 07

Up to date the total amount expended by the Attorney General's Department in the trial of all cases growing out of the frauds incident to the capitol furnishing and equipment is \$164,964.68.

The settlement of the civil cases in no way affects the criminal case against Joseph M. Huston, now pending in the Superior Court on his appeal from the sentence of the Court of Quarter Sessions of Dauphin County.

As stated in the previous report of this Department, a number of indictments, in addition to those which have been tried, were found against various defendants. These indictments were based upon various bills for capitol furnishings and equipment. All of these bills were presented and paid in the carrying into execution of the general conspiracy to defraud the Commonwealth, and each bill was merely a separate overt act committed in the consummation of the same general conspiracy. Recognizing the fact that, if the Commonwealth should call the defendants for trial upon these additional indictments, a plea of former conviction or acquittal, as the case may be, could be successfully interposed, the District Attorney of Dauphin County, with the consent of this Department, obtained leave of court to enter a *nol pros.* in each of the indictments remaining for trial.

In conducting the above mentioned litigation the Attorney General's Department had the benefit of the able assistance of Messrs. David T. Watson, James Scarlet and John E. Fox, Special Counsel for the Commonwealth, and of John Fox Weiss, District Attorney for Dauphin County.

*Commonwealth ex rel Attorney General vs. Iron City Trust Company.*

Among other cases in course of litigation at the date of the biennial report of this Department for 1907-8 was the above entitled case, involving a question of the relative jurisdiction of the Federal and Pennsylvania State courts in the matter of decreeing the dissolution of insolvent trust companies incorporated under the laws of this Commonwealth and appointing receivers to wind up their affairs. As stated in the previous report of this Department, certain creditors, citizens of the State of Ohio, filed a Bill in Equity on October 23, 1907, in the Circuit Court of the United States for the Western District of Pennsylvania, against the Iron City Trust Company, a Pennsylvania corporation doing business in the city of Pittsburgh, alleging the insolvency of the corporation, and, with the consent of the defendant company, said court appointed W. L. Abbot and H. S. A. Stewart receivers of the same.

On November 20, 1907, the Attorney General of Pennsylvania, acting upon information communicated to him by the Banking Commissioner of the State, filed a suggestion in the Court of Common Pleas of Dauphin County, under the provisions of Section 9 of the Act of February 11, 1895, (P. L. 4), for the appointment of a receiver to

wind up the business of the said Iron City Trust Company, upon the allegation that said company was in an unsound and unsafe condition to do business and was insolvent. After a hearing on December 19, 1907, the Court of Common Pleas of Dauphin County, on February 20, 1908, entered a decree in that court, dissolving the said Iron City Trust Company and appointing J. Denniston Lyon Receiver thereof, with instructions to institute such proceedings in said Circuit Court as might be proper to secure possession of the property and assets of the corporation, close its business and dispose of its property and assets according to law.

On March 2, 1908, said J. Denniston Lyon, as Receiver of the State Court, filed his petition in the said Circuit Court of the United States for the Western District of Pennsylvania, praying for a rule to show cause why the appointment of receivers made by that court should not be revoked, vacated and set aside, and why the said receivers should not account to him for the property and assets of the corporation received by them under and by virtue of their said appointment.

Various petitions were filed, rules granted and answers made in the proceedings in the said Circuit Court up until January 5, 1909, on which date the said Circuit Court discharged the rule obtained by the said Receiver of the State Court, refused his petition, and directed the Receivers of the said Circuit Court to proceed with the liquidation of the assets remaining in their hands after the payment of creditors, and to distribute the proceeds derived from such assets to the persons entitled thereto. The said J. Denniston Lyon, as Receiver of the said State court, appealed from the different orders made by the said Circuit Court to the Circuit Court of Appeals, Third Circuit. On the argument of the appeal the right of the Circuit Court to take jurisdiction of the cause and by its Receivers administer the estate up until the time that all creditors had been paid in full, and the rights of the complainants in the bill determined, was conceded. The question to be determined upon the appeal was, therefore, to whom a large surplus in the hands of the receivers, amounting to more than \$2,500,000.00 should be delivered; that is, whether it should be paid over to the stockholders of the dissolved corporation or to the receiver appointed by the State court. It was held by the Circuit Court of Appeals, Gray, J., reversing the court below, that all purposes for which the jurisdiction of the Federal Court was invoked had been subserved on the payment in full of all the debts of the corporation, and that the Federal Court could not then return the surplus in the hands of its Receivers either to the corporation or to its stockholders, but was bound to turn it over for

distribution to the Receiver appointed in the dissolution proceedings in the State Court. This was subsequently done. The result of this decision is to establish the control of the Courts of this Commonwealth over financial corporations subject to the supervision of the State Banking Commissioner. This case is reported in full in 171 Federal Reporter, 384.

*Allegheny National Bank Cases.*

At pages 20-22 of the last report of this Department will be found the history of this litigation up to the point of the appeals taken by the personal sureties on the bonds given by the Allegheny National Bank to secure State funds on deposit therein at the time of its failure. These appeals from the order of Court of Common Pleas of Allegheny County discharging the rule taken by said sureties to open the judgments entered against them by the Commonwealth on their bonds to the Commonwealth were argued in the Supreme Court on February 15, 1909. In an opinion filed March 15, 1909, it is held that bonds given by State depositories to secure the State funds in the hands of the depositories are not limited to the term of any particular State Treasurer, nor are they intended merely to cover moneys deposited at the time the bond was given, or at most during the term of the Treasurer then in office. They are continuing obligations to protect the State against loss so long as moneys are deposited in the institutions giving them. It is further held that the sureties on the bonds in question in this case were not discharged from liability by the adoption by the Board of Revenue Commissioners and the Banking Commissioner of a resolution authorizing their surrender and the acceptance of other bonds in their place, and that under the facts and circumstances in this case the State Treasurer may ignore such a resolution, retain the bonds, and hand them over to his successor in office. The judgment of the Court of Common Pleas was accordingly affirmed.

These cases are reported in 224 Pa. 103, 114 and 115.

Pursuant to this decision of the Supreme Court, the sureties paid to the proper officers of the Commonwealth the entire balance due the State out of the amount of money on deposit in said bank at the date of its failure, to wit: \$523,477.18, after crediting on said sum the amount of the dividends received by the Commonwealth on said deposit during the pendency of said litigation.

*Railroad Passenger Rate Legislation.*

In the last report of this Department at pages 15-19 the history of the Act of 1907 "to regulate the maximum rate and minimum fare to be charged for transportation of passengers by railroad companies, etc.," and of the case of the Pennsylvania Railroad Company vs.

Philadelphia County, reported in 220 Pa. 100, in which case it was decided by a majority of the Supreme Court that the Pennsylvania Railroad is exempt from the operation of said Act on the ground that its enforcement against that company under the testimony in that case would work injustice to the corporators, is given at length. Reference is also made to the fact that the case of the Philadelphia and Reading Railway Company vs. Philadelphia County was, at the date of said report, pending in the Court of Common Pleas No. 4 of Philadelphia County. This last mentioned case was in the form of a bill in equity, filed by the railroad company to restrain the county of Philadelphia from bringing any suit or suits for the penalties provided for in the said Act of 1907, on the ground that said Act was unconstitutional and void. After hearing in said court of Common Pleas, that Court filed an opinion concluding as follows:

"We, therefore, conclude, in view of the fact that the company is prosecuting its passenger traffic at a loss, and that it is within the power of the company to reduce this loss by charging rates to passengers in excess of the requirements of that statute, but within the limit which the law would otherwise permit, and that in this manner the company could more nearly approach a reasonable and proper return upon its capital, that it would work an injustice to the corporators of the plaintiff company if that company were required to obey the provisions of the act of 1907.

"It follows from the protection which is afforded by the constitutional provision to the effect that the legislature can alter or annul an existing charter only in such a manner that no injustice shall be done to the incorporators, that the plaintiff company is relieved from the duty of compliance with the requirements of the statute in question. Upon this ground alone we hold that the plaintiff is entitled to the decree and injunction prayed for."

On appeal to the Supreme Court by the County of Philadelphia, in which the Attorney General joined for the Commonwealth, the Supreme Court held that the above quoted finding of fact by the Court below was warranted by the testimony and affirmed the decree of the Court of Common Pleas No. 4 of Philadelphia County. This case is reported in 228 Pa. 505.

#### VACANCY IN OFFICE OF STATE TREASURER—APPOINTMENT BY GOVERNOR—DATE OF ELECTION UNDER CONSTITUTIONAL AMENDMENTS.

At the general election held November 5, 1907, John O. Sheatz was elected State Treasurer of the Commonwealth for the term of two years commencing on the first Monday of May, 1908, and entered upon the performance of the duties of his office on that date. At

the general election held on November 2, 1909, Jeremiah A. Stober was elected State Treasurer for the term beginning the first Monday of May, 1910, and died on January 10, 1910, without having qualified as State Treasurer. On April 11, 1910, the Governor appointed and commissioned Charles Frederick Wright as State Treasurer for a term beginning the first Monday of May, 1910, and ending the first Monday of May following the next general election day appropriate for filling such office. Thereupon the said Wright filed his bond, took the oath of office, and on the first Monday of May, 1910, demanded possession of the office from the said Sheatz, which demand was refused by the incumbent upon the ground that under the Constitution and laws of the Commonwealth no vacancy existed which the Governor was authorized to fill by appointment.

*Commonwealth ex rel vs. Sheatz.*

Upon the refusal of John O. Sheatz to surrender the office of State Treasurer under the circumstances above noted, the Attorney General forthwith instituted quo warranto proceedings in the Supreme Court to oust him from the office of State Treasurer. The Commonwealth contended that the Constitution having fixed the term of office of State Treasurer at two years Sheatz's term expired at the end of that period, and that the Act of May 9, 1874 (P. L. 126) which provides that a State Treasurer shall continue in office for two years "or until his successor shall be duly qualified" is, in so far as it attempts to extend the term, an extension of the constitutional term which it is beyond the power of the Legislature to make. The respondent Sheatz contended that as Stober never qualified, the said Act of 1874 governed the case and that he was entitled to hold over until a successor was duly elected and qualified to fill the office. The Supreme Court in its opinion, after noting that the term of State Treasurer Sheatz was not abridged or extended by the amendments to the Constitution adopted in 1909, pointed out the distinction between the Constitutional provisions relating to the terms of office of State and County officers, viz., that elective county officers hold their office for a specified time "and until a successor be duly qualified" whilst the terms of State officers are definitely fixed, with no provision for holding over until their successors are qualified, held that the Act of 1874 is void in so far as it provides that a State Treasurer shall continue in office beyond the term fixed by the Constitution and entered judgment of ouster against the respondent Sheatz. This case is reported in 228 Pa. 301.

*Etter vs. McAfee, et al.*

As stated above, Wright was appointed State Treasurer by the Governor to fill the vacancy caused by the death of Jeremiah A. Stober, who was elected State Treasurer at the general election in 1909, and died without having qualified as such officer. Wright was appointed for the term beginning the first Monday of May, 1910, and to serve until the First Monday of May following the next general election day appropriate for filling such office. A question arose under the Constitutional amendments adopted in 1909 as to the general election day appropriate for filling the office of State Treasurer. One view of the matter was that the general election day in November, 1910, was the appropriate day for the election of a State Treasurer. Pursuant to this view of the matter the different political parties in the State nominated candidates for the office of State Treasurer to be voted for at the general election in November, 1910. A different construction of the effect of the amendments to the Constitution was that no State Treasurer could be legally elected until the general election in the year 1912. The amendment to the 21st Section of Article 4 of the Constitution, inter alia, lengthens the term of office of the State Treasurer from two to four years and provides that the State Treasurer shall be chosen by the qualified electors of the State at general elections held in even numbered years, as distinguished from municipal elections held in odd numbered years, but provides that "a State Treasurer elected in the year one thousand nine hundred and nine shall serve for three years and his successor shall be elected at the general election in the year one thousand nine hundred and twelve and in every fourth year thereafter." The amendment to Section 8 of Article 4 of the Constitution provides, inter alia, that the Governor shall have power to fill any vacancy that may happen in the office of State Treasurer, but "a person shall be chosen to said office on the next election day appropriate to such office" where the vacancy shall happen more than two calendar months preceding such election day. In order that an authoritative decision might be secured, a bill was filed by a taxpayer of the Commonwealth against the Secretary of the Commonwealth, the County Commissioners of Dauphin County, and the Sheriff of said County, to restrain said officers from conducting an election for State Treasurer at the general election in the year 1910. The Court of Common Pleas of Dauphin County sustained a demurrer to said bill, holding that the general election day in 1910 was the appropriate time for the election of a State Treasurer. Upon the appeal to the Supreme Court, the decree of the Court of Common Pleas of Dauphin County was reversed, the bill reinstated and an injunction directed to issue.



It is held in the opinion of the Supreme Court that under the Constitutional amendments no election can be had for the office of State Treasurer until 1912, and that Wright as the appointee of the Governor to fill the vacancy caused by the death of Stober, holds under his appointment until the time fixed by law for the qualification of a successor elected in 1912. This case is not yet reported.

*Manufacture and Sale of Ice by Brewing Companies.*

For the purpose of testing the right of brewing companies to manufacture and sell ice under their charters, four quo warranto proceedings were instituted in the Court of Common Pleas of Dauphin County against the Pittsburg Brewing Company, the Independent Brewing Company of Pittsburg, the Star Brewing Company of Greensburg, and the Victor Brewing Company of Jeannette. These cases have been heard by the said Court and argued by counsel, but no opinions have as yet been filed.

*Commonwealth vs. American Steel Hoop Co.*

Prior to the decision in this case it was decided in *Commonwealth vs. Danville Bessemer Co.*, 207 P. S., 302, that a foreign corporation doing business in Pennsylvania prior to the passage of the Act of May 8, 1901 (P. L. 150), was not liable to the payment of a bonus on the amount of capital employed in the State before the passage of that Act, which imposed a bonus on such corporations. This case involved the question as to whether or not a foreign corporation, which was doing business in the State prior to the passage of that Act, was liable for the payment of bonus on the additional capital which it employed in the State subsequent to the passage of the Act. The Supreme Court decided that the corporation was not liable. This case is reported in 226 P. S. 6.

*Commonwealth vs. Mortgage Trust Co. of Pennsylvania.*

By the Act approved June 13, 1907 (P. L. 640), the capital stock of trust companies is to be valued for taxation by adding together the capital, surplus and undivided profits and dividing the amount thus obtained by the number of shares. This changed the method of ascertaining the actual value of the capital stock of trust companies for purposes of taxation. The accounting officers of the State settled a tax against the defendant company from the first Monday of November, 1906. The constitutionality of this Act of Assembly was attacked by the defendant on the ground that it did not provide a uniform system of taxation. The Dauphin County Court declared it to be unconstitutional and the Supreme Court, on appeal by the Commonwealth, reversed the decision of the lower court and sustained the constitutionality of the Act. This case is reported in 227 P. S., 163.

*Commonwealth vs. The Filbert Paving and Construction Co.*

This case arose from the settlement of an account by the Auditor General and State Treasurer for tax on capital stock. The question involved was whether the company, which was engaged in the business of making cement floors, asphalt floors, laying pavements, asphalt roadways and building structural concrete work, was a manufacturing company within the scope of the law which exempts from taxation the capital invested in and exclusively employed in carrying on manufacturing within the State. The Court of Common Pleas of Dauphin County decided that it was such a manufacturing company, and on appeal by the Commonwealth this decision was affirmed. The case is reported in 229 P. S. 231.

*A. L. Roumfort Company, Incorporated vs. John C. Delaney, Chief Factory Inspector.*

This case arose on a Bill in Equity to enjoin the Factory Inspector from enforcing the provisions of the Act of May 3, 1909 (P. L. 417), which prescribes certain building regulations for theatres, and other public buildings. The case had particular reference to what are known as "Moving Picture Shows." An injunction was issued and the constitutionality of the Act was questioned on the ground that it was local legislation, offensive classification and a taking of property without due process of law. The Dauphin County Court, on a demurrer filed by the Commonwealth, sustained the demurrer and dismissed the bill at the costs of the plaintiff, sustaining the constitutionality of the law. An appeal was taken to the Supreme Court, to No. 7 May Term, 1910. That appeal was decided on January 3, 1911. A majority of the Supreme Court held that the Act was a local law because it excluded from its operation cities of the first and second classes, but that such a local law could be passed if properly advertised, pursuant to Article III, Section 8, of the Constitution, and as there was nothing on the record showing that such advertisement had not been made, the presumption was that what the Constitution required was done, and it therefore affirmed the judgment. A minority of the court joined in affirming the judgment, but held that the act was a general and not a local law, and was therefore constitutional.

The case of The Globe Theatrical Company et al. against the same defendant involved upwards of ninety plaintiffs who joined in the litigation and the same judgments were entered as in the case of the A. L. Roumfort Company, Incorporated.

There are pending in the Court of Common Pleas of Lawrence County the cases of The Cascade Amusement Company, Princess Theatre, Majestic Theatre, The Pastime Theatre, and Lyric Theatre

against John C. Delaney, Chief Factory Inspector, and in the Court of Common Pleas No. 2 of Allegheny County the case of The John C. Harris Amusement Company against the same defendant, which involve precisely the same question as the case of The A. L. Roumfort Company, Incorporated, and which cases have been held pending the decision in that case.

*Commonwealth vs. Meyer Gross.*

This case arose on an indictment in the Quarter Sessions of Dauphin County, charging the defendant with selling adulterated food, which consisted of baking powder that contained alum contrary to the Pure Food Act of May 13, 1909 (P. L. 520). The case was tried before Judge Allison O. Smith, specially presiding in the Court of Quarter Sessions of Dauphin County, and the jury rendered a verdict of guilty. The constitutionality of the Act was attacked in a motion to set aside the verdict and the Court, while expressing some doubt as to the constitutionality of the Act in some particulars, decided that it was constitutional, but that the baking powder which the defendant was charged with selling did not contain what is commonly known as alum within the meaning of the law and set aside the verdict. This case is now pending on an appeal to the Superior Court.

*Henry Heide et al. vs. James Foust, Dairy and Food Commissioner and Harry P. Cassidy, Agent Dairy and Food Department.*

This case was brought by twelve candy manufacturers, not residents of Pennsylvania, in the Circuit Court of the United States for the Eastern District of Pennsylvania, upon a bill in equity praying the court to restrain the Dairy and Food Commissioner and his agent, by injunction, from bringing or causing criminal prosecutions against various citizens of Pennsylvania, customers of the complainants, for violation of the Pure Food law of May 13, 1909 (P. L. 520). The constitutionality of the law is attacked in a number of particulars. The case was argued on the 10th of November, 1910, and on January 6, 1911, the court declined to issue a preliminary injunction but refrained, in advance of full hearing, from expressing any views on the merits of the case.

*Eastern Provision Company vs. James Foust, Dairy and Food Commissioner.*

This was a proceeding brought against the Dairy and Food Commissioner asking that he be mandamusd to issue a license to the plaintiff to sell oleomargarine under the act of May 29, 1901 (P. L. 327). The Commissioner having been advised that the plaintiff under the license granted for the year 1910 had sold oleomargarine made or col-

ored in imitation of yellow butter or which contained coloration or ingredients that caused it to resemble and be an imitation of yellow butter, and believing that the same product would be sold under the license applied for, refused the same.

The question at issue was whether the Dairy and Food Commissioner had any discretion to refuse a license for that reason, and the court of Common Pleas of Dauphin County decided on January 12, 1911, that the law prescribed the penalties for violation of the law and the Dairy and Food Commissioner had no discretion in refusing a license because there had been previous violation of the law, or because he believed there would be violations under the license applied for.

*Commonwealth vs. Lehigh Valley R. R. Co.*

This is a proceeding certified to the Attorney General's Department from the Pennsylvania State Railroad Commission for failure by the Lehigh Valley Railroad Company to comply with the recommendation of the Commission in reference to establishing a uniform rate for the carriage of coal over its railroad. Since the matter was certified to this Department the Lehigh Valley Railroad Company has notified not only this Department but also the State Railroad Commission that it will comply with the recommendation of the Commission and that a rate in conformity with the recommendation of the Commission will be published within a few days.

This was the only case certified to this Department by the State Railroad Commission for enforcement by reason of the failure of the carrier to comply with the recommendations of the Commission.

M. HAMPTON TODD,  
Attorney General.

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OFFICIAL OPINIONS

OF

ATTORNEY GENERAL

FOR THE

TWO YEARS ENDING DECEMBER 31, 1910.

**M. HAMPTON TODD,**  
*Attorney General.*

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OPINIONS TO THE SECRETARY OF THE  
COMMONWEALTH.

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## CONSTITUTIONAL AMENDMENTS.

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The method to be followed in proposing amendments to the Constitution and submitting the same to the qualified electors of the State is prescribed in Art. XVIII: A proposal of the amendment in either house, an agreement to the same by both houses, a publication thereof by the Secretary of the Commonwealth, a second agreement by the two houses, a second publication by the Secretary, a vote of the people, which, if a majority vote, favorably, causes the amendment to become a part of the Constitution.

When the amendments have been agreed to a second time, "publication for three months before the general election" must be made.

A publication once a week in at least two newspapers in every county in which such newspapers shall be published for a period of three months before the general election in question is a compliance with the requirements of Art. XVIII.

The Act of 1909 relating to constitutional amendments directs that amendments shall be printed upon the ballots in the form and manner provided by the election laws.

Under the Act of 1903 the Secretary transmits to the county commissioners and the sheriff in each county duplicate copies of the full text of the proposed amendments.

The question relative to the adoption or rejection of the amendments shall be printed upon the ballot in brief form followed by the words "yes" or "no," and the voter may indicate his answer by making a cross (X) in the space opposite the answer he desires to give.

When ten amendments are submitted they must be in the form of ten separate questions, that the voter may vote on each separately.

It is not necessary to include in the questions submitted quotations of the sections which it is proposed to amend. Form of printing ballot given.

The schedule (affecting the length of the terms of officers) should be printed on the ballot in the form of a question substantially similar to the proposed amendments. Form given.

Office of the Attorney General,

Harrisburg, Pa., July 14, 1909.

Hon. Robert McAfee, Secretary of the Commonwealth, Harrisburg.:

Sir: Your communication of June 23rd, asking to be advised by this Department relative to making up the form of the ballot for the ensuing November election, in view of the fact that certain proposed amendments to the Constitution are to be submitted to the qualified electors of the State at that time, has been received.

I understand the facts upon which your inquiry is based to be as follows:

At the session of the Legislature of 1907, ten amendments, proposed by joint resolution of the Senate and House of Representatives, to the present Constitution of this Commonwealth were agreed to by a majority of the members elected to each house and were entered on their journals with the "yeas" and "nays" taken thereon. Amendments were proposed to Sections 8 and 21 of Article IV, Sections 11 and 12 of Article V, Sections 2, 3 and 14 of Article VIII, and Sections 1, 2 and 7 of Article XIV, the general purpose of the amendments being to abolish the February elections and to provide for a general election to be held biennially on the Tuesday following the first Monday of November in each even-numbered year, at which general election State officers are to be elected, and for a municipal election to be held biennially on the Tuesday following the first Monday of November in each odd-numbered year, at which municipal election county and local officers shall be elected. Accompanying said proposed amendments is a schedule declaring that in order that no inconvenience may arise from the proposed changes in the Constitution, and in order to carry the same into complete operation, the terms of office of certain officers shall be lengthened, directing that the municipal election for 1910 shall be held in February as heretofore, and designating when the terms of certain officers shall begin, etc.

The Secretary of the Commonwealth duly caused said proposed constitutional amendments to be published three months before the general election in the year 1908. In the General Assembly of 1909, being the next General Assembly chosen after the proposal of said constitutional amendments, said proposed amendments were agreed to by a majority of the members elected to each house, and by an act of the General Assembly approved April 22, 1909, it was enacted that for the purpose of ascertaining the sense of the people of this Commonwealth in regard to the adoption or rejection of said amendments they should be submitted to a vote of the people at the general election to be held on the 2nd day of November, 1909, (said date being



more than three months after said amendments had been agreed to by the two houses of the session of 1909) for the purpose of deciding upon the approval and ratification or rejection of said amendments, which said election it is provided shall be opened, held and closed upon said election day and within the hours at and within which the said general election is directed to be opened, held and closed, and in accordance with the provisions of the election laws of Pennsylvania and amendments thereto. It is further provided in said act of Assembly that "such amendments shall be printed upon the ballots in the form and manner provided by the election laws of Pennsylvania, and shall conform in all respects to the requirements of such statutes."

The amendements were proposed in the following form:

"Amendment One to Article four, Section eight.

Amend section eight of article four of the Constitution of Pennsylvania, which reads as follows:

'He shall nominate and, by and with the advice and consent of two-thirds of all the members of the Senate, appoint a Secretary of the Commonwealth,' &c

So as to read as follows:

He shall nominate and by and with the advice and consent of two-thirds of all the members of the Senate, appoint, &c."

In other words, instead of indicating the desired change by proposing to strike out certain words and to insert others, or either, or both, the section of the Constitution which it is proposed to amend is quoted in full as the same now reads, and the suggested change is indicated by proposing that the section under consideration be amended so as to read as indicated.

Under these facts you now ask to be advised:

*First.* Whether in preparing the form of the ballot for the ensuing November election it will be necessary to print thereon the sections of the Constitution cited for amendment, together with the proposed amendments thereto, or only the sections as they would read when, or if, amended?

*Second.* Whether the ten proposed amendments shall be printed as separate questions, or whether they may all be included in one question? And

*Third.* Whether the schedule accompanying the proposed amendments shall be placed on the ballot in the form of a question?

You have also verbally requested to be advised as to the proper method of advertising the proposed amendments prior to the ensuing election.

The method to be followed in proposing amendments to the Constitution and submitting the same to the qualified electors of the State is prescribed in Article XVIII of that instrument. The several steps in the proceedings to create an amendment are the following:

A proposal of the amendment in either house, an agreement to the same by both houses, a publication thereof by the Secretary of the Commonwealth, a second agreement by the two houses, a second publication by the Secretary, a vote of the people, which, if a majority vote favorably, causes the amendment to become a part of the Constitution.

The amendments under consideration have now passed through these several stages up to and including a second agreement by the two houses and the designation by the two houses of the manner and time in and at which the same shall be submitted to the qualified electors of the State.

Your next duty relates to the second publication by the Secretary of the Commonwealth. It is provided by said Article XVIII of the Constitution that if the proposed amendments shall be agreed to a second time by the two houses

“The Secretary of the Commonwealth shall cause the same again to be published in the manner aforesaid,”

And the manner aforesaid is:

“Shall cause the same to be published three months before the next general election in at least two newspapers in every county in which such newspapers shall be published.”

It is held in *Commonwealth vs. Griest*, 196 Pa., 396, that this provision means “publication for three months before the general election” in question. This disposes of the question of the time of the publication.

With reference to the manner of the publication the only provision made is that the publication shall be in at least two newspapers in every county in which such newspapers shall be published. No provision is made as to whether the papers shall be daily, semi-weekly or weekly papers. I understand the uniform practice of your Department has been to publish the proposed amendments at least once a week in at least two newspapers in every county for a period of three months before the election in question.

I am of the opinion that a publication once a week in at least two newspapers in every county in which such newspapers shall be published for a period of three months before the general election in question is a compliance with the requirements of Article XVIII of the Constitution.

Replying to your first, second and third inquiries above stated, it is to be observed that the said Act of April 22, 1909, prescribing the time and manner of submitting the proposed amendments to the people for their approval or rejection, directs that the amendments shall be printed upon the ballots in the form and manner provided by the election laws. Turning then to the election laws of the Commonwealth we find the following provisions relative to the submission of proposed constitutional amendments to the electors of the Commonwealth:

By Section 1 of the Amendatory Act of April 29, 1903 (P. L. 338). it is provided as follows:

"The Secretary of the Commonwealth shall, fourteen days at least previous to the day of any election of United States or State officers, or for the adoption of amendments to the Constitution of this Commonwealth, transmit to the county commissioners and the sheriff in each county, in which such election is to be held, duplicate official lists, stating the names and residences of, and parties or policies represented by, all candidates whose nomination certificates or papers have been filed with him as herein provided for such election, and have not been found and declared to be valid as provided in Section Six, and to be voted for at each voting place in each county, respectively, substantially in the form of the ballots to be used therein; duplicate copies of the text of all proposed constitutional amendments to be voted upon at such election. \* \* \*

Under this provision it will be your duty to transmit to the county commissioners and the sheriff in each county duplicate copies of the full text of the proposed constitutional amendments.

By Section 2 of said Amendatory Act of 1903 it is provided, *inter alia*, that:

"Whenever the approval of a constitutional amendment, or other question, is submitted to the vote of the people, such question shall be printed upon the ballot in brief form, and followed by the words 'yes' and 'no,' and if such question be submitted at an election of public officers, it shall be printed after the list of candidates.

The ballots shall be so printed as to give to each voter a clear opportunity to designate his choice of candidates by a cross-mark (X), in a square of sufficient size, at the right of the name of each candidate, and inside the line enclosing the column, and, in like manner, answers to questions submitted, by similar marks, in squares at the right of the words 'yes' and 'no.' And on the ballot may be printed instructions how to mark, and such words as will aid the voter to do this, as 'mark one,' 'mark two,' and the like."

And by Section 3 of said Amendatory Act it is provided; inter alia, as follows:

"And in case of a question submitted to the vote of the people, he (the voter) may mark in the appropriate margin or space a cross (X), opposite the answer which he desires to give."

The foregoing are the provisions of the election laws of this State relative to submitting the proposed constitutional amendments to the qualified electors for their approval or rejection. The questions relative to the adoption or rejection of the proposed constitutional amendments "shall be printed upon the ballot in brief form followed by the words 'yes' and 'no'" and the voter may indicate his answer to the question by making a cross (X) in the space opposite the answer he desires to give.

It is provided by Article XVIII of the Constitution that "when two or more amendments shall be submitted they shall be voted upon separately." Ten amendments are about to be submitted and they must therefore be submitted in the form of ten separate questions, to the end that the voter may have an opportunity of voting upon each amendment separately.

I am of the opinion that it is not necessary to include in the questions submitted to the voters of the Commonwealth quotations of the sections of the Constitution which it is now proposed to amend, the material issue submitted to the people being whether certain sections of the Constitution which they have heretofore adopted and approved, and with which they are presumed to be familiar, shall be amended to read in a certain way. In preparing the form of the ballots, therefore, you are advised that after setting forth the list of candidates in the usual way, the proposed constitutional amendments should be printed in substantially the following form:

PROPOSED AMENDMENTS TO THE CONSTITUTION.

A Cross (X) marked in the square at the right of the word "Yes" indicates a vote FOR the Amendment.

A Cross (X) marked in the square at the right of the word "No" indicates a vote AGAINST the Amendment.

PROPOSED AMENDMENT NO. 1.	
SHALL SECTION EIGHT, ARTICLE IV OF THE CONSTITUTION BE AMENDED SO AS TO READ AS FOLLOWS?	
<p>He shall nominate, and, by and with the advice and consent of two-thirds of all the members of the Senate, appoint a Secretary of the Commonwealth and an Attorney General during pleasure, a Superintendent of Public Instruction for four years, and such other officers of the Commonwealth as he is or may be authorized by the Constitution or by law to appoint; he shall have power to fill all vacancies that may happen, in offices to which he may appoint, during the recesss of the Senate, by granting commissions which shall expire at the end of their next session; he shall have power to fill any vacancy that may happen, during the recess of the Senate, in the office of Auditor General, State Treasurer, Secretary of Internal Affairs or Superintendent of Public Instruction, in a judicial office, or in any other elective office which he is or may be authorized to fill; if the vacancy shall happen during the session of the Senate, the Governor shall nominate to the Senate, before their final adjournment, a proper person to fill said vacancy; but in any such case of vacancy, in an elective office, a person shall be chosen to said office on the next election day appropriate to such office according to the provisions of this Constitution, unless the vacancy shall happen within two calendar months immediately preceding such election day, in which case the election for said office shall be held on the second succeeding election day appropriate to such office. In acting on executive nominations the Senate shall sit with open doors, and, in confirming or rejecting the nominations of the Governor, the vote shall be taken by yeas and nays, and shall be entered on the Journal.</p>	Yes.
	No.

This disposes of your first and second inquiries.

In your third inquiry you ask whether the schedule should be placed on the ballot in the form of a question. In the case of Commonwealth vs. Clark, 7 W. & S., 127, Chief Justice Gibson, in referring to the schedule of the Constitution of 1838, said:

"It is a temporary provision for the preparatory machinery necessary to put the principles of the amendments in motion without disorder or collision. Its purpose was not to control those principles by the happening of an event, but to carry the whole into effect without break or interval. Its use was merely to shift the machine gradually into another track, and having done its office, it was to be stowed away in the lumber-room of the government. Nothing was further from the purpose of the convention than to make anything contained in it a matter of permanent regulation. Its uses were temporary and auxiliary."

On the other hand, in the case of *Commonwealth vs. Pattison*, 109 Pa., 165, it was held that Section XVI of the schedule to the present Constitution, prescribing the method of ascertaining which one of the judges learned in the law shall serve as president judge of a judicial district in which there are two or more such judges, is of permanent and not of temporary force.

When the present Constitution was submitted to the qualified electors of the Commonwealth, under the ordinance of the Constitutional Convention of November 3, 1873, no distinction seems to have been made between approving the Constitution and the Schedule. Under the terms of that ordinance the ballots were to be printed in the following form:

{ “On the outside the words ‘New Constitution.’ In the inside, for all persons giving affirmative votes, the words ‘For the New Constitution,’ and for all persons giving negative votes, the words ‘Against the New Constitution.’ ”

The Schedule seems to have been treated as a part of the Constitution and approved as a part thereof. A different situation presents itself at this time, for we have ten proposed amendments which must be voted upon separately, and a Schedule which will only be of use in case the amendments are approved by the electors.

The amendments now proposed to the Constitution materially affect the length of the terms of office of many officers and the time of their election. The Schedule declares how the proposed amendments are to be put into operation without confusion or disorder. It is to be borne in mind that we are not now dealing with any question of legislation, but with the exercise of the power of the people of this Commonwealth to amend its Constitution.

If these amendments are approved by a majority of those voting thereon they become at once a part of the Constitution. The qualified electors of the Commonwealth, and they alone, have the right to prescribe how the proposed amendments, in case they are approved, shall be put into operation.

You are therefore advised that the Schedule should be printed on the ballot in the form of a question substantially in the form of the questions relative to the proposed amendments. I would suggest substantially the following form:

**PROPOSED SCHEDULE FOR THE FOREGOING PROPOSED  
AMENDMENTS TO THE CONSTITUTION.**

A Cross (X) marked in the square at the right of the word "Yes" indicates a vote FOR the Schedule.

A Cross (X) marked in the square at the right of the word "No" indicates a vote AGAINST the Schedule.

**SHALL THE FOREGOING PROPOSED AMENDMENTS BE CARRIED INTO OPERATION UNDER THE FOLLOWING SCHEDULE?**

In the case of officers elected by the people, all terms of office fixed by act of Assembly at an odd number of years shall each be lengthened one year, but the Legislature may change the length of the term, provided the terms for which such officers are elected shall always be for an even number of years.

The above extension of official terms shall not affect officers elected at the general election of one thousand nine hundred and eight; nor any city, ward, borough, township, or election division officers, whose terms of office, under existing law, end in the year one thousand nine hundred and ten.

In the year one thousand nine hundred and ten the municipal election shall be held on the third Tuesday of February as heretofore; but all officers chosen at that election to an office the regular term of which is two years, and also all election officers and assessors chosen at that election, shall serve until the first Monday of December in the year one thousand nine hundred and eleven. All officers chosen at that election to offices the term of which is now four years, or is made four years by the operation of these amendments or this schedule, shall serve until the first Monday of December in the year one thousand nine hundred and thirteen. All justices of the peace, magistrates, and aldermen, chosen at that election, shall serve until the first Monday of December in the year one thousand nine hundred and fifteen. After the year nineteen hundred and ten and until the Legislature shall otherwise provide, all terms of city, ward, borough, township, and election division officers shall begin on the first Monday of December in an odd numbered year.

All city, ward, borough and township officers holding office at the date of the approval of these amendments, whose terms of office may end in the year one thousand nine hundred and eleven, shall continue to hold their offices until the first Monday of December of that year.

All judges of the courts for the several judicial districts, and also all county officers, holding office at the date of the approval of these amendments, whose terms of office may end in the year one thousand nine hundred and eleven, shall continue to hold their offices until the first Monday of January, one thousand nine hundred and twelve.

Yes

X

No.

This disposes of all of the inquiries submitted to this Department by you in connection with this matter, and you are advised to advertise the proposed constitutional amendments and the schedule and to prepare the form of the ballots for the ensuing election in the manner set forth in this opinion.

Yours very truly,

M. HAMPTON TODD,

Attorney General.

## WADSWORTH, HOWLAND &amp; COMPANY.

*Foreign corporations—Registration of trade-marks—Act of June 20, 1901.*

A foreign corporation resident or doing business in the United States, whether doing business in Pennsylvania or not, may file for record a trade-mark under the Act of June 20, 1901, P. L. 582, although it may not have registered in the office of the Secretary of the Commonwealth, as required, by the Act of April 22, 1874, P. L. 108, of foreign corporations "doing business" in Pennsylvania.

Office of the Attorney General,

Harrisburg, Pa., August 18, 1909.

Hon. Robert McAfee, Secretary of the Commonwealth, Harrisburg,  
Pa.:

Dear Sir: Your favor of the 27th of June is at hand, requesting an opinion as to whether a foreign corporation, which has not complied with the provisions of the Act of April 22, 1874, P. L. 108 in reference to filing statement of location of office and name of agent, may file for record a trade-mark under the Act of June 20th, 1901, P. L. 582.

It appears from the correspondence submitted that Wadsworth, Howland & Company is a corporation of the State of Massachusetts, having its principal office in Boston; it has filed an application in proper form, duly executed and accompanied by the fee for the registration of a label or trade-mark; that it has not registered an office or appointed an agent as a foreign corporation under the provisions of the Act of 1874 above referred to; that it sells trade-mark goods in Boston to citizens of Pennsylvania, who re-sell or use the same in Pennsylvania; that it insists upon its right to register the label or trade-mark without bringing itself within the terms of the Act of 1874 above cited, because it contends that it is not doing business in the State of Pennsylvania and, therefore, cannot bring itself within the provisions of that Act; that your Department's practice heretofore has been to decline to register trade-marks of foreign corporations which have not complied with the Act of 1874.

The Act of 1874 is entitled:

*"An act to prohibit foreign corporations from doing business in Pennsylvania, without having known places of business and authorized agents."*

It provides:

*"No foreign corporation shall do any business in this Commonwealth until said corporation shall have established an office or offices, and appointed an agent or agents for the transaction of its business therein."*



Section 2. "It shall not be lawful for any such corporation to do any business until it shall have filed in the office of the Secretary of the Commonwealth a statement . . . . . showing the title and object of said corporation, the location of its office or offices, and the name or names of its authorized agent or agents therein."

It has been held that the tests as to whether this Act applies to a foreign corporation are:

- (a) Whether such corporation has an agent in the State of Pennsylvania; or
- (b) Whether it has offices for the general conduct of its business in the State; or
- (c) Conducts its corporate business in the State; or
- (d) Has a part of its capital invested in the State.

It has also been held that the objects of this statute are to bring foreign corporations within the reach of legal process, and to subject them to the taxing power of the State, and that it is not intended to deny them the right of ownership or to effect a forfeiture of titles.

The Act of 1901 above referred to is entitled:

"An act to provide for the registration of labels, trade-marks, trade-names, . . . . . and to protect and secure the rights, property and interest therein of the persons, co-partnership or corporations adopting and filing the same, and providing penalties for the violations of the act."

Section 1 provides:

*"Whenever any person or persons, co-partnership or corporation, has heretofore adopted or used, or shall hereafter adopt or use, any label, trade-mark, trade-name, . . . . . for the purpose of designating, making known or distinguishing any goods, wares, merchandise or other product of labor, as having been manufactured, prepared, packed, bottled or placed on sale by such person, co-partnership or corporation, he or they, if residents of or doing business in the United States, may file the name for record in the office of the Secretary of State of the State of Pennsylvania, by leaving two copies, counterparts or facsimilies thereof, with said Secretary; etc."*

Section 2 of the Act provides:

"That the Secretary of State is authorized to make rules and regulations, and prescribe forms for the filing of labels, trade-marks etc., under the provisions of this act."

The purposes of the Acts of 1874 and 1901 are entirely different: the first is to bring foreign corporations within the reach of the taxing power of the Commonwealth when they come into the Commonwealth to do business therein; and the other is to afford additional remedies and protection to those who adopt labels, trade-marks, trade-names, etc., for goods which have been manufactured, prepared or packed by them.

The policy of the State does not seem to withhold its protection to trade-marks to the owners of trade-marks who are not actually engaged in business in the State. Section 173 of the Act of March 3, 1860 makes it an indictable offense for any person to forge or counterfeit, or cause or procure to be forged or counterfeited, any representation, likeness etc., of private stamps, wrappers or labels, usually affixed by any manufacturer to and used by such manufacturer on or in the sale of any goods, wares or merchandise.

This act has been held to comprehend,

"Everything that could possibly be included under the term of trade-mark."

Dixon Crucible Company vs. Guggenheim, 2 Brew. 321.

This act does not limit the protection afforded to those doing business in the State, and the fact that a trade-mark is not registered does not put the property which a foreign corporation has in its trade-mark outside of the protection of the law.

The Act of 1901 is intended to afford additional remedies for the protection of the owners of the trade-marks, and the citizens of Pennsylvania in the use of trade-mark goods. The State of Pennsylvania, as some other States have done, may limit the right to register trade-marks to its own citizens, or to those doing business in the State, or to those who register, but the Act of 1901 permits *any* person or corporation, if residents of or doing business in the United States, to file the same for record in the office of the Secretary of State.

No opinion is expressed upon the claim of Wadsworth, Howland & Company that it is not doing business in the State of Pennsylvania, but the conclusions are irresistible and you are, therefore, advised:

First: That the Secretary of the Commonwealth must receive and register, and give a certificate for labels, trade-marks etc., when the papers are in proper form under the rules and regulations which he has made for that purpose, whether or not the corporation has registered under the Act of 1874; and

Second: That the Act of 1901 above referred to includes all persons or corporations whether they do business in Pennsylvania or not, if residents of or doing business in the United States.

I return herewith the application for the registry of the label, and the money order accompanying it, and the correspondence between Messrs. Mitchell, Chadwick and Kent and your department in reference thereto.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

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#### ELECTION RETURNS.

The secretary of the commonwealth is bound by the certified return of election made by the prothonotary and must issue a certificate thereon without questioning the regularity of the election.

Office of the Attorney General,  
Harrisburg, Pa., November 18, 1909.

Hon. Robert McAfee, Secretary of the Commonwealth:

Sir: I have before me your letter, together with the prothonotary's return of election held in Tioga County on November 2, 1909, and the statement accompanying said return, and I note your inquiry as to whether or not there was a valid election for the office of coroner held in that county at that election. I further note that the records of your Department show a vacancy as existing in the office of coroner of Tioga County since the first Monday of January, 1908, upon the expiration of the term of the last commissioned coroner.

So far as the statement which accompanies the prothonotary's return is concerned, I am of opinion that you must disregard the statements therein contained. You are bound by the certified return of the prothonotary, and on the face of that return it appears that one, John Secor, had sixty votes for the office of coroner, he being the only person voted for for that office at that election. It may well be that the requisite preliminary steps were not taken to make this a valid election, but the Secretary of the Commonwealth has no authority to pass upon this question. I advise you, therefore, that you should issue a commission to John Secor as Coroner of Tioga County.

I return herewith the Prothonotary's certificate of return from Tioga County, submitted with your letter.

Very truly yours,  
M. HAMPTON TODD,  
Attorney General.

## COUNTY OFFICERS' TERMS.

County officers elected on Nov. 2, 1909, should be commissioned for three years, and will hold office "until their successors shall be duly qualified," there being no express provision to carry into effect the ninth amendment to the constitution (P. L. 1909, page 953), adopted on the same election day, changing the terms of county officers to four years instead of three.

Office of the Attorney General,  
Harrisburg, Pa., December 1, 1909.

Hon. Robert McAfee, Secretary of the Commonwealth;

Sir: Your letter, in which you ask my opinion as to whether county officers elected at the election held on November 2, 1909, should be bonded and commissioned for the term of three years, as heretofore, or for the term of four years, received.

The election on November 2, 1909, was held under the provisions of the Constitution as it then existed, wherein it is provided in Article XIV, Section 2, that:

"County officers shall be elected at the general elections and shall hold their offices for the term of three years beginning on the first Monday of January next after their election and until their successors shall be duly qualified. All vacancies not otherwise provided for shall be filled in such manner as may be provided by law."

While the Ninth Amendment to the Constitution, adopted at the election held on the same election day, altered this section so as to provide that the terms of county officers shall be four years instead of three years, as heretofore, yet there is no express provision in the amendment or in the schedule, adopted to carry the several amendments into effect, extending the terms of county officers whose terms of office are fixed by the Constitution. The Schedule provides that

"In the case of officers elected by the people, all terms of office fixed by Act of Assembly at an odd number of years shall each be lengthened one year, but the Legislature may change the length of the term, provided the terms for which such officers are elected shall always be for an even number of years."

"The above extension of official terms shall not affect the officers elected at the general election of one thousand nine hundred and eight, nor any city, ward, borough, township or election division officers whose terms of office, under existing laws, end in the year one thousand nine hundred and ten."

Inasmuch as the terms of county officers are fixed by the Constitution and not by Act of Assembly, this provision is inapplicable to such officers, and therefore does not authorize the adding of one year to the term of county officers.

It may well be that county officers hereafter can be elected only at elections held in odd numbered years, as provided in the Sixth Amendment, and therefore no election can be held in 1912 to fill the vacancies which otherwise would occur in such offices on the first Monday in January, 1913, with the result that such officers, elected in 1909, will be required to perform the duties and be entitled to receive the emoluments of their respective offices "until their successors shall be duly qualified," because no one will be duly qualified to take their places until after the election in 1913 shall have determined who are to be their successors. Nevertheless it is unnecessary to pass upon this phase of the matter at this time.

If there be any doubt as to this being the result of the adoption of the several constitutional amendments, it may be remedied by legislation before the question shall actually arise for determination.

I am of opinion, therefore, that county officers, elected on Tuesday, November 2, 1909, should be commissioned for three years from the first Monday in January, 1910, and until their successors shall be duly qualified, and should give bonds as required by law, conditioned to the same effect, and I advise you to issue the commissions and bonds accordingly.

Very respectfully yours,

M. HAMPTON TODD,

Attorney General.

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#### JUDICIAL TERMS.

##### *Judges—Terms—Constitutional amendments.*

The effect of the amendments to the constitution, adopted Nov. 2, 1909 (P. L. 1909, page 948), is that no judges can be elected at the general election held in November, 1910, and this applies as well to judges who hold their office by election as to those appointed by the Governor.

All judges holding office at the date of the approval of the amendments adopted Nov. 2, 1909, whose terms would expire in 1911, will continue to hold their offices until the first Monday of January, 1912, without other or further commission; but since the absence of a commission might be made the basis of objection to the right to exercise judicial functions during the extended year, commissions therefor should be issued.

Office of the Attorney General,

Harrisburg, Pa., March 31, 1910.

Hon. Robert McAfee, Secretary of the Commonwealth, Harrisburg,  
Pa.:

Sir: I have your letter of the 17th inst., enclosing a letter of Hon. Alonzo T. Searle, of the 10th inst., to Governor Stuart, and I note you request my opinion on the following questions:

1. Will the terms of Judges of the Courts of Common Pleas who were appointed to fill vacancies, and whose commissions expire on the first Monday of January, 1911, be extended for one year from that date by the constitutional amendments and schedule of 1909; and,

2. Can the office of Judge of the Court of Common Pleas, now held by Judges, under appointment of the Governor, whose commissions expire on the first Monday of January 1911, be filled by the election of Judges at the General Election in November, 1910?

I understand that Judge Searle was appointed on September 15, 1909, and commissioned until the first Monday of January, 1911. The amendments to the Constitution that were adopted at the election held November 2, 1909, which are pertinent to the questions you propound, are as follows:

Amendment Five, to Article Eight, Section Two, provides that the general elections shall be held biennially on the Tuesday next following the first Monday of November in each even numbered year.

Amendment Six, to Article Eight, Section Three, provides that the municipal elections shall be held on the Tuesday next following the first Monday of November in each odd numbered year. This is supplemented by a provision in the Schedule, that, in the year 1910, the municipal election, shall be held on the third Tuesday of February as heretofore.

Amendment Eight, to Article Twelve, Section One, provides that elections of State officers shall be held on a general election day, and that elections of local officers shall be held on a municipal election day, except when, in either case, special elections may be required to fill unexpired terms.

Amendment Six, to Article Eight, Section Three, provides that all elections for judges of the courts of the several judicial districts, and for county, city, ward, borough and township officers, for regular terms of service, shall be held on the municipal election day; namely, the next Tuesday following the first Monday of November in each odd numbered year.

The Schedule provides that all judges of the courts for the several judicial districts, and also all county officers holding office at the date of the approval of these amendments, whose terms of office may end in the year one thousand nine hundred and eleven, shall continue to hold their offices until the first Monday of January, one thousand nine hundred and twelve.

The effect of these amendments to the Constitution and the Schedule is:

1. That general elections shall be held only in even numbered years;

2. After the municipal election which was held in February, 1910, the municipal elections will be held only in odd numbered years;

3. That the judges of the courts of the several judicial districts are to be elected only at the municipal elections. The reference in Amendment Eight to special elections to fill unexpired terms has no application to these judges, who are elected for full terms of service, whether their predecessors in office had served full terms or not;

4. No election can be held under these amendments, at which these judges can be elected, until the municipal election in November 1911;

5. The terms of all judges of the courts of the several judicial districts, holding office at the date of the approval of the amendments ..... November 2, 1909, ..... whose terms will expire in 1911, will continue to hold their offices until the first Monday of January, 1912.

Alonzo T. Searle held the office of Judge for the 22nd Judicial District on November 2, 1909, the date when the amendments were adopted by the people at the general election held on that day, and I am of opinion that, by virtue of the last clause of the Schedule, he will continue to hold that office until the first Monday of January, 1912, and his successor will be elected at the municipal election held in November, 1911. This opinion will extend to all other judges of judicial districts whose terms will expire in 1911.

I am also of opinion that the Schedule has the effect of continuing such judges in office without any other or further commission, but, inasmuch as the absence of a commission might be made the basis of objection to the right of such judges to exercise the judicial function during the extended year, I am further of opinion that a commission should be issued to them, to expire on the first Monday of January, 1912, and that the records of your office should be examined, the names of such judges ascertained and commissions issued to them accordingly.

In answer to your second inquiry I am of opinion that no judges can be elected at the general election held in November, 1910, and that this applies as well to judges who hold their office by election as to those appointed by the Governor.

Very truly yours,

M. HAMPTON TODD,

Attorney General,

## DIME SAVING BANK OF CHESTER.

Where a corporation is entitled to perpetual existence by the terms of the Act of Assembly under which it is formed, a statement in its Articles of Association and Letters Patent that its existence is limited to twenty years does prevail. New Letters Patent may be issued for a perpetual term.

Office of the Attorney General,

Harrisburg, Pa., April 14, 1910.

Hon. Robert McAfee, Secretary of the Commonwealth, Harrisburg,  
Pa.:

Sir: The letter from your Department, of the 11th inst., in reference to the Letters Patent issued to the Dimes Savings Bank of Chester County, incorporated on the 22nd of April, 1890, under the provisions of the Act of Assembly of May 20, 1889, (P. L. 246), received, and I note that, upon the approval of the Articles of Association, the Letters Patent issued thereon purported to limit the duration of the corporation to the term of twenty years, when, under the 6th Section of the Act authorizing the incorporation, the institution was entitled to have perpetual succession, unless sooner dissolved under the provisions of its Articles of Association or by the provisions of any Act of Assembly.

I am of opinion that the statement in the Letters Patent, to the effect that the Association shall have succession for the term of twenty years, does not deprive the institution in question of the benefit of perpetual succession, as provided in the Act of Assembly. It is mere surplusage. Under the provisions of the Act of Assembly in question, this institution was to have perpetual succession from the date of the Letters Patent, and, as above indicated, I am of opinion that that was the effect of issuing the Letters Patent to it.

If it is deemed desirable to do so, I think the correction can be made by issuing at this time amended Letters Patent, which would be in accordance with the promise made by Charles W. Stone, the Secretary of the Commonwealth, in his letter to counsel, dated April 22, 1890, when he says:

“Inclosed find Letters Patent for your Dime Savings Bank made out on one of our old forms. We expect new ones shortly and will take pleasure in forwarding one in place of the one issued to-day.”

This promise can be complied with now, and I advise that in the new Letters Patent you recite the fact of the date of the original Letters Patent and the error made therein, and state that these Letters Patent are issued for the purpose of correcting such error.



I have sent a copy of this opinion to the Banking Commissioner for his advice and information.

Very respectfully yours,

M. HAMPTON TODD,  
Attorney General,

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JUSTICE OF THE PEACE.

A letter to the Secretary of the Commonwealth stating that the apparent election of a Justice of the Peace is illegal, is not a formal protest, and a commission should be issued to the one shown by the official returns to have been elected.

Office of the Attorney General,

Harrisburg, Pa., April 15, 1910.

Hon. Robert McAfee, Secretary of the Commonwealth, Harrisburg, Pa.:

Dear Sir: Your letter of the 12th instant enclosing a letter of the Prothonotary of Luzerne County, is at hand.

It appears from the certificate of the Prothonotary of Luzerne County filed in your office April 1, 1910, that John Miller is returned as duly elected Justice of the Peace for West Pittston Borough and upon the certificate is noted that Miller's election "is claimed to be illegal."

The letter of the Prothonotary to you states that "the Hon. William Whyte Hall, Borough Solicitor of West Pittston Borough, claims that the apparent election of John Miller as a Justice of the Peace in said Borough is illegal." The letter of the Prothonotary also states "Mr. Hall will probably communicate with you in a few days and requested us to note on the return that a commission should not be issued to John Miller."

No further communication has been sent to your Department, no protest has been filed, no facts appear in your Department by way of record or proof to show that said election is illegal.

Under the election laws of the Commonwealth this election should have been contested within thirty days after the election was held, and if the election be illegal, the right of John Miller to hold office can be raised by Quo Warranto hereafter, but there is nothing in your office which would justify your going behind the returns.

I therefore advise you that the commission to John Miller as Justice of the Peace for West Pittston Borough should be issued.

I herewith return the letter of T. M. Powell, Prothonotary of Luzerne County.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

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WILLIAM PENN PARTY'S PETITION.

Whether the William Penn Party, having heretofore voted more than the 2 per centum of the largest vote for Philadelphia county officers only, has the right, under the Act of Feb. 17, 1906, P. L. 36, to have the name of a candidate for state senator printed on the official primary ballot for the spring election, is a judicial question, depending upon whether its objects and purposes are of a general concern and the alleged party "a body of electors" or "an association of electors not constituting a party."

The secretary of the commonwealth is not invested with judicial or discretionary powers, and, being satisfied that the William Penn party polled at the last general election 2 per centum of the entire vote in the senatorial district, should receive and file its nomination for state senator, to be printed on the official primary ballot, leaving any one desiring to contest the right to his remedy at law.

Office of the Attorney General,

Harrisburg, Pa., May 7, 1910.

Hon. Robert McAfee, Secretary of the Commonwealth, Harrisburg,  
Pa.:

Sir: This Department is in receipt of your inquiry under date of May 5, 1910, asking to be advised whether, as Secretary of the Commonwealth, you should receive and file a certain petition, signed by the requisite number of the members of an alleged political party known as the William Penn Party, to have the name of a candidate of that party for the office of Senator in the General Assembly to represent one of the Senatorial Districts of the City of Philadelphia printed on the official primary ballot for the ensuing spring primary election.

I understand from your communication that the highest number of votes cast in this State for any candidate at the last general election was 811,179, and that the said William Penn Party, at the last general election, polled for one of its candidates for a *county office* in the County of Philadelphia, 88,307 votes, and at the February election of 1910 polled for one of its candidates 42,745 votes, all of which votes were polled in the City of Philadelphia.

The petition in question was presented to you for filing under the Uniform Primaries Act of February 17, 1906, (P. L. 36), an act which provides a uniform method of electing certain party officers and delegates to State and national conventions, and a uniform method of making nominations for certain public offices.

Under this act candidates for all offices to be filled at the general election, with the exception of those nominated by national or State conventions, are to be nominated at the Spring primary, and nominations may be made "by any political party or body of electors, one of whose candidates, at either the general or February elections preceding such primary, polled two per centum of the largest entire vote cast *in the political district in which nominations are to be made, or candidates elected*, for any candidate at the last general election."

This provision differs from the provision relative to the election of delegates to State and national conventions in that such delegates are to be elected at the Spring primary "throughout the Commonwealth by any party or body of electors, one of whose candidates, at either the general or February election preceding, polled two per centum *of the largest entire vote cast in the State* for any candidate at the last general election."

Your inquiry, however, relates only to the question of the nomination of a candidate for the office of State Senator, which, under the general election law, is a State office. The question arising under your inquiry is whether the William Penn Party is such a political party, or body of electors, in a legislative sense, as is entitled to file the petition in question under the said Uniform Primaries Act, or whether it is merely "an association of electors not constituting a party," which under said act can make nominations only by nomination papers, as provided by existing laws.

Under the facts stated in your letter, the vote upon which the William Penn Party claims the right to file the petition in question was cast for county officers and was confined to the County of Philadelphia. Having heretofore, apparently, confined its activities to elections for county officers and within the confines of Philadelphia County, the query arises whether it is now entitled to file the petition in question for the office of Senator from one of the districts of the City of Philadelphia.

To be entitled to file the said petition the William Penn Party must, under the provisions of the second section of the Uniform Primaries Act, have polled, at either the last general or February election, two per centum of the largest entire vote cast for any candidate at the last general election, in the political district in which the nomination is to be made, i. e., the senatorial district in question. The figures for this political district are not set out in your inquiry, but, assuming that inasmuch as the William Penn Party cast, in the City of Philadelphia, far more than two per centum of the largest entire vote cast in the whole State for any candidate at the last general election it did in fact poll more than two per centum of the largest entire vote cast in the senatorial district in question, for any candidate at the last

general election, the only objection to treating the William Penn Party as a political party entitled to file the certificate now before you would be the fact that it seeks to be a local organization, confined to a particular section, or district, of the State.

It has been said by our courts that it is not necessary that a political party should have supporters in every political subdivision of the State, but its object and purpose should be of general concern, so that it can invite to its support the people of the State irrespective of locality.

Whether, in view of the number of votes polled by the William Penn Party for county officers in Philadelphia County at the general election and at the February election preceding the primary in question, and the facts and circumstances indicating the territorial extent of its activities, it is "a political party, or body of electors," entitled to file the petition now tendered to you, or merely an "association of electors not constituting a party" is a judicial question to be determined after a full investigation into all the facts.

As Secretary of the Commonwealth you are not invested with judicial or discretionary powers, and you are therefore advised that if you are satisfied that the William Penn Party polled, at either the last general or February election, two per centum of the largest entire vote cast in the Senatorial District for which a nomination is now sought to be made, for any candidate at the last general election, you should receive and file the certificates in question, leaving any person, or persons, desirous of contesting the right of the William Penn Party to have the name of its candidate for Senator printed on the official ballot for the political division in question to their remedy at law.

Very truly yours,

J. E. B. CUNNINGHAM,  
Deputy Attorney General.

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JUSTICE OF THE PEACE.

The Borough of Catasauqua is entitled to two Justices of the Peace. Held, that there being two in commission, F. Joseph Wehrle is not entitled to a commission. Decisions reviewed.

OFFICE OF THE ATTORNEY GENERAL,

Harrisburg, Pa., September 17, 1910.

Hon. Robert McAfee, Secretary of the Commonwealth, Harrisburg.

Sir: Some time ago you transmitted to the Attorney General the correspondence with Mr. Edmund Randall, which raised the question of the right of F. Joseph Wehrle to a commission as a justice of the peace of the Borough of Catasauqua, and you asked to be advised whether Mr. Wehrle is entitled to such commission.

The facts were not sufficiently disclosed in the communications and this department has since been endeavoring to have the necessary facts certified to it. It appears that the Borough of Catasauqua was incorporated on the first of February, 1853, pursuant to the General Borough Law approved April 3, 1851, (P. L. 320); that on the 19th of February, 1877, by decree of the court, the borough was divided into two wards, known as the First and Second Wards; and that on the 6th of December, 1909, the First Ward, by decree of court, was further divided into two wards, known as the First and Third Wards, so that the borough now has three wards. It also appears from the records in your office that there are two justices of the peace commissioned for the First Ward of Catasauqua, and the term of one, George H. Richter, expired on the first Monday of May, 1910, and that there are two justices of the peace commissioned for the Second Ward, both still in commission.

That on the 19th day of February, 1910, the Prothonotary of Lehigh County returned F. Joseph Wehrle as elected justice of the peace of Catasauqua Borough to succeed George H. Richter, who was in commission as a justice of the peace of the First Ward and whose term expired. No ward was named by the Prothonotary in the returns of the election of F. Joseph Wehrle.

I have been unable to get a certificate from the Prothonotary of the fact, but upon inquiry, and from a letter of the Honorable Arthur G. Dewalt, I am advised that justices of the peace have been elected in the Borough of Catasauqua for a period of at least ten years by the borough at large and not by wards, and the returns of the respective elections of justices of the peace now in commission, as printed in the Catasauqua Dispatch of February 24, 1906, February 22, 1908, and February 20, 1909, show that the justices were elected by the whole borough at large and not by wards.

The question for determination, therefore, is whether the Borough of Catasauqua is entitled to elect justices of the peace for the several wards, or whether it is entitled to elect two justices of the peace for the borough.

It appears that Hon. Henry W. Palmer, Attorney General, on March 19, 1879, advised the Secretary of the Commonwealth that the Borough of Catasauqua was entitled to elect two justices of the peace for each ward, basing his opinion upon the conclusion that inasmuch as the borough was divided into two wards on the 19th of January, 1877, prior to the passage of the Act of May 10, 1878, (P. L. 51), that the borough was not affected by that act; and Honorable Robert Snodgrass, Deputy Attorney General, advised the Secretary of the Commonwealth, on April 29, 1885, that he adhered to the opinion formerly given, that the borough was entitled to two justices of the peace for

each ward, but basing his conclusions upon Section 12 of Article V of the Constitution, which provides:

“Except as otherwise provided in this Constitution, justices of the peace or aldermen, shall be elected in the several wards, districts, boroughs and townships at the time of the election of constables, by the qualified electors thereof.”

He said

“That when the borough of Catasauqua was divided into two wards under the provisions of the Act of 1874, each ward became entitled to two justices to be elected by the ‘qualified voters thereof,’ and this right, I think, accrued under the Act of 1839, as well as under the Constitution itself.”

In this opinion reference was made to the case of *Commonwealth vs. Patterson*, decided by Judge Simonton, and since reported in 1 *Lancaster Law Review*, 252. Since these opinions by the learned Attorneys General, in reference to the Borough of Catasauqua, these various acts of assembly and the constitutional provisions have received judicial construction at variance with the conclusions reached in the opinions referred to.

The Act of June 21, 1839 (P. L. 376) provides for two justices of the peace for each ward. The General Borough Law of April 3, 1851 (P. L. 320), provides for two justices of the peace for the borough, but Section 26 of that act declares distinctly:

“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, and unless, under the provision of existing laws, they have increased the number of justices within any such borough or boroughs.”

The Act of May 14, 1874 (P. L. 159) prescribes the manner in which courts may divide boroughs into wards, and the Act of May 10, 1878 (P. L. 51) is a supplement to the Act of 1874. This latter act provides in its first section that

“Whenever any borough in this Commonwealth may be divided into wards, in accordance with the provisions of the act to which this is a supplement, every such ward from and after such division shall be a separate election district, and annually thereafter shall elect not less than one nor more than three members of the borough councils, and shall elect such other public officers as are authorized in boroughs, wards and election districts under existing laws; provided, however, that in every such borough there shall be elected a burgess, assistant burgess, two justices of the peace,” etc.

In *Commonwealth ex rel. Fox vs. Pattison*, 2 Dist. Rep. 128, decided by Judge Simonton, the syllabus is:

“Where a borough, already divided into two wards, is, by provisions under these acts, still further divided, it results that the provisions of the Act of June 21, 1839, for two justices of the peace for each ward, does not apply, but the borough is entitled, under the Act of 1878, to only two justices of the peace, to be elected by the concurrent votes of the several wards.”

In the case of *Commonwealth ex rel. Fenner, vs. Pattison*, 3 Dist. Rep. 599, decided by Judge McPherson, it is held that the Act of 1878 repeals the Act of 1839, and that the former act applies to all boroughs divided into wards, whether the division was made before or after the passage of that act. This decision overrules the opinions of the learned Attorneys General already referred to, and the Borough of Catasauqua is within the terms of the first case cited, because the First Ward of that borough was sub-divided in 1909.

In the case of *Commonwealth vs. Morgan*, 178 Pa. 199, the controversy seems to be settled. In that case the Borough of Mahanoy City was incorporated in 1863, under the General Borough Law. Two years later, in 1865, it was divided into wards by special act of assembly. It will be noted that it was not divided into wards, as the Borough of Catasauqua was, under the provisions of the Act of 1874, but in March 1875 one of the wards was sub-divided, under the provisions of the Act of 1874, as was the First Ward of Catasauqua in 1909. The defendant was elected justice of the peace by the voters of the Fifth Ward only, and it was his title to office that was questioned, there being two other persons elected by the votes of the entire borough. Judge McPherson, in an elaborate opinion which was adopted by the Supreme Court, and which reviewed all the Acts of Assembly and constitutional provisions on the subject, concluded that the Act of 1839 was repealed by the General Borough Law of 1851, which established a new rule for all boroughs incorporated under that law, and that where the boroughs incorporated under the General Law of 1851 have been divided into wards under the Acts of 1874 and 1878, only two justices shall be elected by the votes of the entire borough. Judge McPherson refers to the case of *Commonwealth vs. Pattison*, 1 Lancaster Review, 252, cited by Deputy Attorney General Snodgrass, and practically overrules it, and the only essential difference between the case of *Commonwealth vs. Morgan* and this case is that in this case F. Joseph Wehrle was voted for by the voters of the entire Borough of Catasauqua, but I am of opinion, under the authorities cited, that the Borough of Catasauqua is entitled to only two justices of the peace, and as there are now more than two justices of the peace in commission, there was no office of justice of the peace to be filled by the election in 1910.

I therefore conclude and so advise you that F. Joseph Wehrle was not legally elected justice of the peace of Catasauqua Borough and is not entitled to a commission.

Very truly yours,

WM. M. HARGEST.

Assistant Deputy Attorney General.

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#### PRIMARY ELECTIONS.

Tie Vote for Candidates to the Legislature.

In case of a tie vote for candidates to the Legislature, the candidates who are tied, must cast lots for the nomination as provided by the Uniform Primaries Act, otherwise the secretary of the Commonwealth is unable to certify nominees for the office.

#### OFFICE OF THE ATTORNEY GENERAL,

Harrisburg, Pa., September 26, 1910.

Hon. Robert McAfee, Secretary of the Commonwealth.

Sir: This Department is in receipt of your communication of August 31st, stating that each political party in the Eleventh Legislative District of Allegheny County was entitled to nominate four candidates for the Legislature at the last primary election, and that the returns certified to your office by the County Commissioners of Allegheny County show that the Prohibition Party in said Eleventh Legislative District of Allegheny County polled six votes for one of its candidates and four votes for each of four other candidates. You further state that one of the candidates who received but four votes has asked to withdraw his name, and that you have been requested to certify to the County Commissioners of Allegheny County the name of the candidate who received six votes at the primary and the names of the three remaining candidates who received four votes each as the four Prohibition Legislative candidates for said district. You now ask to be advised as to your official action under these circumstances.

The Uniform Primaries Act of 1906 provides, in the eleventh section thereof, that,

“The county commissioners shall make the proper certification of returns of votes cast for the candidates for nomination for members of Congress or for State offices to the Secretary of the Commonwealth, who shall tabulate the same, and shall certify to the county commissioners the result of the computation of the vote for such offices, at least forty days prior to the election.”



The County Commissioners have made the certification provided for and it now becomes your duty to tabulate the same and certify to the County Commissioners the result of your computation, and the names of the nominees of the respective political parties for the offices in question.

It is further provided in the twelfth section of said Act that,

“Candidates for nomination as provided herein, who receive a plurality of votes of any party at a primary meeting, shall be the candidates of that party, and it shall be the duty of the proper officers to print their names upon the official ballots,” etc.

But one candidate for nomination has received a plurality of the votes cast by members of the Prohibition Party at the primary election held for the purpose of nominating four candidates for the Legislature in the said district. Four other candidates received tie votes at the primary election at which but three additional candidates were to be nominated. The said Uniform Primaries Act prescribes a method for selecting candidates in case of a tie vote in the following provision:

“In case of a tie, the candidates receiving the tie vote shall cast lots before the county commissioners or the Secretary of the Commonwealth, as the case may be, and the one to whom the lot shall fall shall be entitled to the nomination or election.”

In *Commonwealth vs. Blankenburg*, 218 Pa., 339, it is stated that the Uniform Primaries Act is an act intended to enforce uniformity in the methods of selecting candidates for office. Express provision is made in the Act for deciding tie votes.

You are therefore advised that you should notify the four candidates for nomination who received four votes each in the said Eleventh Legislative District of Allegheny County to appear before you, at such reasonable time as you may fix, more than forty days before the ensuing election, for the purpose of casting lots to determine which three of their number shall receive the nominations in question. Upon the casting of such lots you should certify to the County Commissioners of Allegheny County the name of the candidate who received six votes and the names of the three additional candidates, to whom the lot shall fall, as the candidates of the Prohibition Party in said Legislative District.

In the event that the candidates who received the tie vote fail, neglect or refuse, after due notice, to cast lots before you, as provided in said Uniform Primaries Act, on a day more than forty days before

the date of the election, you are advised that it is your duty to certify to the County Commissioners of Allegheny County, at least forty days before the election, the name of the candidate who received six votes and to inform said commissioners that no other candidates have been legally nominated by the Prohibition Party for Members of the State House of Representatives from the aforesaid Legislative District.

Very respectfully,

J. E. B. CUNNINGHAM,  
Deputy Attorney General.

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***OPINIONS TO THE AUDITOR GENERAL.***

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**OPINIONS TO THE AUDITOR GENERAL.**

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**SALARIES.**

The Postmaster of the House of Representatives who was sworn in Jan. 21, 1909, is entitled to salary for the whole session of 1909.

**OFFICE OF THE ATTORNEY GENERAL,**

Harrisburg, Pa., April 7, 1909.

T. A. Crichton, Esq., Deputy Auditor General, Harrisburg, Pa.

Sir: I have your letter of the 2nd inst., in reference to the compensation of W. H. Heath, who was sworn in as Postmaster of the House of Representatives on Jan. 21, 1909, for the session of 1909, which began on January 4th, and who had not been an employee of the Legislature during the previous session. You ask the opinion of this Department as to whether pay should be allowed Mr. Heath from the beginning of the session; January 4th, or only from the day when he was sworn in as Postmaster.

The pay of the Postmaster is fixed by the language of the Second Section of the Act of April 12, 1905 (P. L. 148), which provides "... Postmasters shall each receive seven dollars per diem for each regular biennial, special or extraordinary session." It will be observed that this language does not state that the Postmaster shall be paid a per diem for each day's service, but that he shall be paid seven dollars per diem for the session. I am, therefore, of opinion that the number of days for which the Postmaster shall be paid at the rate of seven dollars per day is to be reckoned from the beginning of the session, viz; Jan. 4th, 1909, until the day of adjournment, because that is the regular biennial session of the present Legislature.

Very truly yours,

M. HAMPTON TODD,  
Attorney General.

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**SALARIES.**

The Message Clerk of the Senate is entitled to salary for the session of 1909 and not from the date he was sworn in.

## OFFICE OF THE ATTORNEY GENERAL,

Harrisburg, Pa., April 7, 1909.

T. A. Crichton, Esq., Deputy Auditor General, Harrisburg, Pa.

Sir: I have your letter of the 5th inst., in reierence to the compensation of R. Kirk McConnell as Clerk to the President *pro tempore* of the Senate for the session of 1907, and I understand the facts to be that Mr. McConnell was clerk to the President *pro tempore* of the Senate for the session of 1907; that he returned for the session of 1909 and was sworn in as Message Clerk of the Senate for the session of 1909; and you desire the opinion of this Department as to whether he is entitled to pay as Message Clerk from the beginning of the session, January 4, 1909, or only from the date when he was sworn in.

The Third Section of the Act of April 12, 1905 (P. L. 496), in reference to employees of a preceding legislature returning at the beginning of a succeeding session, is as follows:

“All the officers and employes provided for in this Act shall return as such to the next regular biennial session of the legislature following that to which they were elected or appointed, and those who shall not be re-elected or appointed or elected or appointed to some other office in the legislature shall be allowed their regular per diem compensation.”

Mr. McConnell having been elected as Message Clerk for the session of 1909, he is not within the provision that entitles him to payment by reason of his having been an officer of the preceding legislature and having returned to the present one. His compensation is, therefore, governed by the second section of the Act, which is as follows:

“Message clerks shall each receive eight dollars per diem for each regular biennial, special or extraordinary session.”

It will be observed that this language does not state that the Message Clerk shall be paid a per diem for each day's service, but that he shall be paid eight dollars per diem for the session. I am, therefore, of opinion that the number of days for which the Message Clerk shall be paid at the rate of eight dollars per day is to be reckoned from the beginning of the session, viz.; January 4, 1909, until the day of adjournment, because that will be the regular biennial session of the present legislature.

Very truly yours,

M. HAMPTON TODD,  
Attorney General.

## IN RE CONTINENTAL RAILROAD COMPANY.

*Corporations—Failure to carry out purpose of charter—Quo warranto.*

The commonwealth can not maintain quo warranto proceedings against a corporation because of its failure to pay the tax assessed and charged against it.

A corporation that has made no effort to exercise any of the privileges granted by its charter for an unreasonable length of time, may be ousted of its franchises.

## OFFICE OF THE ATTORNEY GENERAL,

Harrisburg, Pa., July 28, 1909.

Hon. R. K. Young, Auditor General, Harrisburg, Pa.

Sir: The Department is in receipt of your communication of July 15, 1909, stating that "a considerable amount of tax stands charged against The Continental Railway Company on the books of this Department, and we seem unable to locate any officers of the company in Pennsylvania," and inquiring whether quo warranto proceedings could not be instituted against this company so as to clear your records.

Upon further inquiry of your Department, we learn that this is a Pennsylvania corporation, and that it has done nothing in the way of carrying out its charter rights, and has no property or work of any kind within the State.

There is no authority to maintain quo warranto proceedings against this corporation because of its failure to pay the tax assessed and charged against it.

It has been held that "where a charter of incorporation is granted by the State, there is an implied contract on the part of the grantees that they will perform the duties and exercise the privileges conferred by the charter," and that, when no time is stipulated, within which the grantees should perform their duties and exercise their charter privileges, and they have entirely failed for a reasonable time to exercise any of their charter rights, or to acquire any property, the State may test by quo warranto their right to exercise their charter privileges.

If the Continental Railway Company has made no effort to exercise any of the privileges granted by the charter for any unreasonable length of time, it may be ousted of its franchises.

The records in the offices of the Secretary of the Commonwealth show that this company was chartered in 1871, and, in view of the fact that the Legislature has fixed two years as the time within which certain other corporations are required to exercise their charter rights, this Department is of opinion that quo warranto proceedings will lie.

Very truly yours,

WM. M. HARGEST.

Assistant Deputy Attorney General.

## APPROPRIATIONS.

The Auditor General is advised as to appropriations to Pennsylvania Industrial Trade School and Downingtown Industrial School.

## OFFICE OF THE ATTORNEY GENERAL,

Harrisburg, Pa., August 23, 1909.

Hon. Robert K. Young, Auditor General, Harrisburg, Pa.

Dear Sir: Your favor of the 10th inst., enclosing the correspondence and copies of the charters of the Pennsylvania Industrial School and the Downingtown Industrial School is at hand. You request an opinion as to "Whether if these two corporations merge, the consolidated corporation could receive the appropriation made to the two original corporations."

This Department waives the objection that this request is upon a state of facts which does not now exist, because the request comes from two charitable institutions, and they ought not to be misled, or put themselves in a position of financial disadvantage.

The appropriation was made by the Legislature to each school separately and by separate Acts of Assembly. The Legislature contemplated at the time it extended the charitable aid, that each of the institutions was to receive the amount appropriated to it. If one of these institutions consolidates or so merges with the other as to lose its identity, there is no authority of law to take the money which the State appropriated to it, and give it to another institution, and you are, therefore, advised that if the merger is made in the manner proposed, to wit, a corporation formed as successor to the two institutions, the appropriation of the institution which goes out of existence could not be paid to any other charitable institution.

Without expressing any positive opinion on the subject, I suggest that it may be possible, however, to effect a consolidation of these schools by a method by which neither would lose its identity, and under circumstances which might save the appropriation to both.

I return herewith the correspondence between yourself and George Henderson, Esq., and the copies of the charters of the schools.

Very truly yours,

WM. M. HARGEST.

Assistant Deputy Attorney General.

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INDIGENT INSANE PERSONS.

A county cannot collect from the estates of relatives of insane persons more than the amount paid by it to the state under the Act of May 13th, 1909, P. L. 535, nor is the county required to collect the amount paid by the state

or to contribute to the State any part of the \$1.75 per week collected by it. If, however, the county receives in excess of the \$1.75 allowed by the act, such money shall be received for the use of the state and could be recovered from the county.

"Indigent" does not mean "pauper," but one supported by himself or provide for by friends and who need assistance only when sent to the asylum. A person partially able to support himself and whose relatives are partially able to support him may be an "indigent insane" person.

## OFFICE OF THE ATTORNEY GENERAL,

Harrisburg, Pa., January 7, 1910.

Hon. T. A. Crichton, Deputy Auditor General, Harrisburg, Pa.

Sir: Your favor of October 15th, 1909, addressed to the Attorney General, was duly received. In it you call attention to the act of May 1, 1907, and the Act of May 13, 1909, relating to the cost of the care of insane persons, and you ask three questions:

First: Whether a county can be required to collect from estates or relatives of insane persons more than the amount paid by it for the support of each insane person, and whether it has the right to apply all such receipts to the use of the county alone, leaving the Commonwealth to bear its full burden?

Second: Whether a person who is partially able to support himself is an indigent insane person? And

Third: Whether a person whose relatives are partially able to support him is an indigent insane person?

The questions, as you ask them, are in the abstract, and are answered in the abstract.

The Act of May 1, 1907 (P. L. 153) to which you refer, provides:

"That the expenses of the care and treatment of the indigent insane in the State hospitals for the insane, is hereby fixed at the uniform rate of \$1.75 per week for each person, including clothing, chargeable to the respective counties or poor districts from which such insane person shall come; and the excess over the said \$1.75 per week shall be paid by the State, but in no case shall such said excess exceed \$2.50 per week for each indigent insane person."

The Act of May 13, 1909 (P. L. 535) provides that any county, or municipality, etc., which has, or may hereafter, supply, erect and equip hospitals for the care and treatment of indigent insane under certain regulations, shall receive a flat rate of \$2.00 per week from the State for each indigent insane person so maintained.

A county, when it pays to the State \$1.75 for each indigent insane person committed to a hospital, has the right to recover from the estate of such person, or from the relatives who are liable for his



support, the amount which has been paid for such support. It is money justly due the county from such estate, or relatives, and is properly recoverable in the name of the county.

But the county is not the agent of the State and could not be made so, except by the Legislature. It has no authority to collect the State's money either in its own name or representing the State, and having no authority, it is under no obligation to pay to the State any money which it has collected to reimburse itself from the estates, or relatives, of indigent insane persons, and until the State imposes upon the county the duty of collecting its share of the support of the indigent insane, there is no liability on the county so to do.

If, however, the estate, family or friends of an insane person pay to the county, or the county receives from such an amount in excess of the \$1.75 allowed to it by law, I am of opinion that such amounts would be received for the use of the Commonwealth and could be recovered from the county.

Your second and third questions may be answered together, and they require a definition of an "indigent insane" person. I do not find that the courts of this State have yet defined this term. "Indigent" does not mean "pauper."

The term has been defined in Wisconsin to mean one who is destitute of property or means of comfortable subsistence; one who is needy or poor. *Juneau County vs. Wood Co.*, 109 Wis. 330; 85 N. W. 387.

In North Carolina the term "indigent insane," as used in the Code providing for admission to an asylum, is held to mean those who have no income over and above what is sufficient to support and maintain those who may be legally dependent on them. *In re Hybrat* 119 N. C. 359; 25 S. E. 963.

In Virginia the term has been held to mean needy or poor, as applied to those who are destitute of property and the means of comfortable subsistence.

In the Revised Statutes of Missouri the term has been defined by Statute, when applied to persons without a family, to mean one whose estate, after paying his debts and excluding from the estimate such part of the estate as is exempt from execution, is worth less in cash than \$300, and when applied to one having a family, it means one whose estate, estimated, as aforesaid, after the payment of his debts and the support of his family for one year, is worth less in cash than \$1,000.

In *People vs. Schoharie County*, 1231 N. Y., 345, it is said that the term "indigents"

"Was designated for the benefit of the laboring population, which is only self-supporting while employed, etc., hence such persons are accorded a temporary support from the county for a special term."

I adopt the definition of "indigents" in that case found on page 350:

"They are such as usually provide for themselves, or are provided for by friends, and who only need assistance when sent to the asylum under the visitation of insanity. It is accordingly provided that they shall be admitted into the asylum and supported there."

I therefore advise you:

First. That a county cannot collect from the estates, or relatives, of insane persons more than the amount paid by it, and it is not required either to collect the amount paid by the State for the support of insane persons, or to contribute to the State any part of the \$1.75 collected by it.

Second. That a person whose estate is partially able to support him may be an "indigent insane" person; and

Third. That a person whose relatives are partly able to support him may be an "indigent insane" person.

Very truly yours,

WM. M. HARGEST.

Assistant Deputy Attorney General.

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#### TAXES UPON PROCEEDINGS IN COURTS AND IN OFFICES OF THE REGISTER AND RECORDER.

The term "on every original writ issued," as used in the Act of April 6, 1830, P. L. (1829-30) 272, means the first process or judicial instrument by which the court commands something therein mentioned to be done.

Under the Act of April 6, 1830, P. L. (1829-30) 272, providing for State taxes upon proceedings in courts and in the offices of registers and recorders of deeds, the following taxes are recoverable: (1) No tax upon filing a certified copy of a will from another state; but if letters are issued thereon, a tax of 50 cents is recoverable. (2) Upon the entry of the record of a judgment from another country, 50 cents. (3) Upon a petition and libel in divorce, the tax provided upon every original writ. (4) Upon attachment execution, the tax provided for every original writ. (5) Upon a case stated, the tax provided for "every amicable action." (6) No tax is imposed upon petitions for the appointment of guardians for weak-minded persons; the incorporation of cemetery associations; the dissolution of corporations; petitions for the adoption of children; petitions in lunacy cases; and petitions for the incorporation of social organizations and protective associations.

#### OFFICE OF THE ATTORNEY GENERAL,

Harrisburg, Pa., June 2, 1910.

Hon. T. A. Crichton, Deputy Auditor General, Harrisburg, Pa.

Dear Sir: Some time ago you transmitted to this Department a communication from John M. Myers, Esq., the Auditor appointed by the Court of Common Pleas of Clarion County to audit the accounts

of the various officers, and also a communication from John R. Dixon, the Auditor appointed, for the same purpose, by the Court of Common Pleas of Elk County, and you ask to be advised upon the questions raised in these communications. The questions are whether the following are taxable for State purposes:

1. Certified copy of a will from another State.
2. The exemplified record of a judgment from another county where the State tax has been paid on the original judgment.
3. Petition and libel in divorce.
4. Attachment execution where the State has been paid the original tax on notes on which the attachment issued.
5. Case stated.
6. Petition for the appointment of a guardian for a weak-minded person.
7. Incorporation of a cemetery association.
8. The dissolution of a corporation.
9. Petitions for the adoption of children.
10. Petitions in lunacy cases.
11. Proceedings for the incorporation of the social organizations and protective associations.

The Act of Assembly by virtue of which the Commonwealth is entitled to tax upon proceedings in courts and in the offices of Registers and Recorders of Deeds, is that of April 6, 1830 (P. L. 272). It provides in Section 5 that

“The several registers of wills shall demand and receive for the probate of a will and letters testamentary thereon, the sum of fifty cents, and for granting letters of administration fifty cents.”

It provides in Section 3 that

“The prothonotaries \* \* \* shall demand and receive on every original writ issued out of said courts (except the writ of habeas corpus), and on the entry of every amicable action the sum of fifty cents; \* \* \* on every entry of a judgment by confession or otherwise where suit has not been previously commenced, the sum of fifty cents \* \* \* .”

Certified copy of a will from another State.

The Act of Assembly provides for a tax of fifty cents “for the probate of a will and letters testamentary thereon,” and for granting letters of administration.

The Attorney General has heretofore decided that:

“Where a will has been probated in one county and it is necessary or desirable to record a certified copy

thereof in another county, no State tax is collectible for recording such certified copy. The State tax is collectible in the county where the will was originally probated."

The probate of a will is a judicial proceeding which determines the validity of the instrument and that it is the last will and testament of the decedent. When it is probated it may be certified to other jurisdictions and its probate is conclusive. If certified from one State to another the validity of the will is no less conclusive, and the exemplified record is in no sense a probate and notwithstanding that it comes first into this State by an exemplification, and that no tax has therefore been collected in this State, I am of opinion that the language of the Act of 1830 providing for the tax on the probate of a will, is not comprehensive enough to authorize a tax upon the filing of a certified copy or exemplification from another State. If, however, letters testamentary, or of administration, are issued upon such certified copy, then the tax of fifty cents is recoverable for granting such letters.

Exemplified record of a judgement from another county.

Section 3 of the Act above quoted authorizes the tax of fifty cents "on every entry of a judgment by confession, or otherwise, where suit has not been previously commenced."

Where a judgment is obtained in one county it is not a judgment in any other county until entered in such other county, and to all intents and purposes it has the effect of an original judgment in each county in which it is entered. The language of the Act quoted is sufficiently comprehensive, and in my opinion, includes every entry of a judgment on an exemplified record from another county whether the tax had been paid on the original note or not.

#### Petitions and Libel in Divorce and Attachment Executions.

The Act of Assembly imposes the tax upon "every original writ issued out of said courts." This involves the determination of what is included within the term "Original writ." The Legislature could not have intended the term "original writ" in its technical sense, for there is no such thing as the "original writ" as defined by Blackstone, and known to the English practice, in our system of jurisprudence.

Clark vs. Paine, 11 Pick. 67.

The term "writ" is, however, often used interchangeably with "process."

"A writ is a process, and process is a writ, interchangeably."

Carey vs. German American Insurance Company, 20 L. R. A. 267.

“By an original writ is usually meant the first process or initiatory step in prosecuting a suit.”

Walsh vs. Haswell, II Vt. 85.

The terms as used in the Act of 1830 means the first process or judicial instrument by which the Court commands something, therein mentioned, to be done. This is clear because the Act itself designates habeas corpus as an original writ. It was so interpreted when Attorney General McCormick construed it to include a Scire Facias issued upon a municipal claim. While, of course, a petition and libel in divorce as stated in the letter of Mr. Myers, is not a writ in any sense, the subpoena awarded upon such petition and libel is an original writ in the sense in which I have defined, and is therefore taxable.

An attachment execution is of a two-fold nature:

“As to the defendant in the judgment on which it issues, it is a species of execution process, but as to the garnishee who becomes a party defendant therein, it is an original process—a summons commanding him to appear and show cause, if any he has, why judgment in favor of the plaintiff should not be levied of the goods and effects of the defendant in his hands.”

Kennedy vs. Insurance Co., 165 Pa., 179.

I am, therefore, of opinion that an attachment execution is an original writ within the meaning of the term as used in the Act of 1830.

Case Stated.

Whether or not a case stated is taxable, depends upon whether it comes properly within the term “every amicable action.” I am of opinion that it does. In a case stated the facts are agreed upon for the opinion of the Court, and to that extent the proceeding is amicable. There may be a real controversy—in fact there must be a real controversy and dispute in order to obtain the opinion of the Court—but there is no controversy about the facts, and the facts being admitted, a question of law to determine the rights of the parties is submitted to the Court.

In Lord vs. Veazie, 49 U. S. 251, 255, it is said:

“Amicable action, ‘in the sense in which these words are used in courts of justice, presuppose that there is a real dispute between the parties concerning some matter of right. And in a case of that kind it sometimes happens that, for the purpose of obtaining a decision of the controversy without incurring needless expense and trouble, they agree to conduct the suit in an amicable manner; that is to say, that they will not embarrass

each other with unnecessary forms and technicalities, and will mutually admit facts which they know to be true without requiring proof, and will bring the point in dispute before the Court for decision without subjecting each other to unnecessary expense or delay. But there must be an actual controversy and adverse interests. The amity consists in the manner in which it is brought to issue before the court.' "

As to all of the other proceedings, viz:

Petition for the appointment of a guardian for a weak-minded person; incorporation of a cemetery association; the dissolution of a corporation; petitions for the adoption of children; petitions in lunacy cases, and petitions for the incorporation of social organizations and protective associations. All of these involve petitions and are properly begun by petitions.

"A petition is not a writ or process."

Miller Co. vs. Owens, 115 Ga. 959.

Sowell vs. Sowell, 40 Ala. 243.

On none of these is any writ issued, and therefore on none of them is the Commonwealth entitled to any tax.

Very truly yours,

WM. M. HARGEST.

Assistant Deputy Attorney General.

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#### APPROPRIATIONS.

An appropriation to the Pennsylvania Industrial School of Chester County will not be available to a new corporation of the same name to be created in Montgomery County.

#### OFFICE OF THE ATTORNEY GENERAL,

Harrisburg, Pa., July 7, 1910.

Hon. T. A. Crichton, Deputy Auditor General, Harrisburg, Pa.

Dear Sir: Your favor of June 27th, 1910, addressed to the Attorney General, is at hand.

You enclose a letter of George Henderson, Attorney-at-law, Philadelphia, from which I understand the facts to be that the Pennsylvania Industrial School, incorporated by the Court of Common Pleas of Chester County, and now located in the Chester Valley, north of Paoli, desires to move into Montgomery County, and for that purpose proposes to obtain a new charter from the Court of Common

Pleas of Montgomery County, which new charter shall be for the same purposes as the corporation now in existence, and the incorporators to be the same individuals who are now the trustees of the Pennsylvania Industrial School, and that application will then be made to the Court in Montgomery County to merge the Pennsylvania Industrial School in the new corporation, also to be known as the Pennsylvania Industrial School.

You ask to be advised if, after the one corporation goes out of existence, and the other is created, the appropriation to the Pennsylvania Industrial School will be available to the new institution.

The position of Mr. Henderson is that a new corporation of the same name with the same trustees and officers, created by the Court of Montgomery County, and taking over and merging with the old corporation, preserve and continues the legal identity of the Pennsylvania Industrial School. I cannot agree with him. When the Court of Montgomery County incorporates the Pennsylvania Industrial School it creates a separate legal entity. It is not the institution which is now located in, and a creature of the Court of Chester County. The institution in Chester County not only loses its identity, but goes completely out of existence. The appropriation is to the Pennsylvania Industrial School at Paoli, Pennsylvania. While the words "Paoli, Pennsylvania" may be descriptive of the Pennsylvania Industrial School, they certainly do not refer to, or describe a Pennsylvania Industrial School located in another county, and created since the appropriation.

I am therefore compelled to advise you that the appropriation of 1909 will not be available to an institution to be called the Pennsylvania Industrial School to be hereafter incorporated by the Courts of Montgomery County, as is proposed by the letter of Mr. Henderson, which I herewith return.

Very truly yours,

WM. M. HARGEST.

Assistant Deputy Attorney General.

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#### PEDDLERS' LICENSES.

*Licenses—Hawking and peddling—Payment of mercantile license does not exempt from payment of peddler's license—Acts of May 2, 1899, and June 14, 1901.*

The payment of the mercantile license tax imposed by the Act of May 2, 1899, P. L. 184, does not permit a retailer to hawk or peddle his goods without first obtaining a license therefor under the Act of June 14, 1901, P. L. 563.

## OFFICE OF THE ATTORNEY GENERAL,

Harrisburg, Pa., July 18, 1910.

Hon. T. A. Crichton, Deputy Auditor General, Harrisburg, Pa.

Dear Sir: Your letter, addressed to the Attorney General, requesting an opinion as to whether one who has taken out a mercantile license under the Act of 1899 can peddle his goods from a wagon, throughout the county for which the mercantile license was issued, without also taking out a peddler's license, under the Act of 1901, was duly received.

The Act of 1899 (P. L. 184) is entitled:

"An Act to provide revenue by imposing a mercantile license tax on venders of or dealers in goods, wares and merchandise, and providing for the collection of said tax."

Section 2 defines the dealers as follows:

"All persons who shall sell to dealers in or venders of goods, wares and merchandise, and to no other person or persons, shall be taken under the provisions of this Act to be wholesalers; and *all other venders* of or dealers in goods, wares and merchandise shall be retailers."

The Act provides that "each retail vender or retail dealer in goods, wares and merchandise shall pay an annual mercantile license tax \* \* \* \* \*."

The Act of 1901 (P. L. 563) is entitled:

"An Act to provide for the licensing of hawkers and peddlers in the boroughs and townships of the Commonwealth and providing a penalty for failure to obtain the same."

This Act provides that

"Hereafter any county treasurer of the respective counties of this Commonwealth is hereby authorized to issue a license to any person or persons to hawk, peddle or sell, within the county where such license is granted, clothing, dry goods, notions, crockery and tinware, other than their own manufacturing or product \* \* \* \* \*"

It provides that the Act shall not apply to persons hawking, peddling or selling their own manufactured goods or products, and that it shall not apply to disabled soldiers, nor to any boroughs, townships or counties where hawking and peddling is entirely prohibited by law.

It is made a misdemeanor to hawk, peddle or sell without obtaining a license.



No exemption is found in this Act to a retail dealer. Any person hawking, peddling or selling under its terms except such as are specially exempted by its provisions, is required to obtain a license. It is the business of hawking and peddling which is regulated, and retail dealers who pay a mercantile license tax are within the general terms of the Act of 1901 and not within any of its exemptions. There is nothing in the Act of 1899 which permits a retail dealer by virtue of having paid the mercantile license tax, to hawk, peddle and sell without obtaining a license therefor, as provided by the Act of 1901.

You are therefore advised that the payment of a mercantile license tax does not permit a retail dealer to hawk, peddle or sell without first obtaining a license therefor, under the Act of 1901.

Very truly yours,

WM. M. HARGEST.

Assistant Deputy Attorney General.

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#### SALARIES OF ASSOCIATE JUDGES.

Section 31 of the Act of April 9, 1873, P. L. 3, providing that each associate judge shall receive, in lieu of the salary now allowed by law, \$5 per day for every day he may be employed in the discharge of his official duties, provided that the salary of no associate judge shall be less than \$300," must be construed with reference to the Acts of May 20, 1857, P. L. 612, and April 11, 1866, P. L. 75, providing that the salaries of associate judges should be measured by the time of their attendance at court, and in settling their accounts, the auditor-general should allow each judge for at least sixty days' service per annum, at \$5 per day, and an additional sum of \$5 per day for each day in attendance at sessions of his court over and above said minimum allowance of sixty days. An associate judge cannot claim \$5 for each day upon which he happens to execute a paper.

#### OFFICE OF THE ATTORNEY GENERAL,

Harrisburg, Pa., December 9, 1910.

Hon. A. E. Sisson, Auditor General, Harrisburg, Pa.

Sir: This Department is in receipt of a communication from your Department, enclosing the requisitions made by Hon. James L. Vose upon you, as Auditor General, for compensation for services rendered by him as one of the Associate Judges of Wyoming County for the quarters ending May 31st and August 31st, 1910, respectively, which requisitions are accompanied by accounts giving the dates and items upon which the claim for compensation is based. Your communication is also accompanied by similar requisitions from Hon. George D. Vaughn, the other Associate Judge of Wyoming County, and by re-

quisitions from certain other Associate Judges in the State. You ask to be advised as to the proper basis upon which to make settlements of these accounts against the Commonwealth.

These claims for compensation are presented under the 31st Section of the Act of April 9, 1873 (P. L. 12). This section is one of the sections of the General Appropriation Act for that year, but contains the legislative provisions under which the Associate Judges of this State now receive their compensation. Section 31 of said Act reads as follows:

“For the payment and mileage of the associate judges of the courts of this Commonwealth the sum of fifty thousand dollars, or so much thereof as may be necessary; each associate judge shall receive *in lieu of the salary now allowed by law five dollars per day for every day he may be employed in the discharge of his official duties*; provided, that the salary of no associate judge shall be less than three hundred dollars.”

It is unnecessary for our present purpose to take up the different accounts in detail, as all of the requisite facts can be ascertained from an examination of the account presented by Judge Vose for the months of March and April, 1910. For the months of March compensation is claimed for twenty-seven days service at \$5.00 per day, or \$135.00. As I understand the communications submitted with your request, the dates upon which services are claimed to have been rendered and the nature of these services during said month of March are as follows:

On March 1st Judge Vose took the affidavit of Dr. Bardnell to some statement at chambers. This was the only service on March 1st.

On March 2nd Judge Vose, at chambers, administered the oath of office to a poor director.

On March 3rd he took the affidavit of ..... Brown to some paper or statement, the character of which is not set forth.

On March 4th, 5th and 7th similar affidavits were taken, one on each of said days, and the taking of these affidavits constituted the only service rendered during said three days.

On March 8th Judge Vose awarded a subpoena in divorce in the case of Carr vs. Carr, and

On March 9th the affidavit of ..... Lewis was taken to some paper.

On March 10th a petition for the transfer of a liquor license was presented to Judge Vose and on March 11th and 12th affidavits were made by two individuals to papers or statements of some character before Judge Vose.

On March 14th Judge Vose administered the oath of office to a Judge of Elections; and on March 15th granted a rule of some kind.

On March 16th he took the affidavit of ..... Little to a statement of some kind; and on March 17th he granted a rule in some proceeding.

On March 18th and 19th two individuals made affidavits before Judge Vose to some kind of statements.

On March 21st he approved the bond of a tax collector, and on March 22nd administered an oath.

*On March 23rd Judge Vose was in attendance at a session of argument court for Wyoming County.*

On March 24th he took the affidavit of a printer to the publication of a legal advertisement; on March 25th approved the bond of a tax collector; and on March 26th and 28th certain individuals made affidavit before him to the contents of certain papers.

On March 29th he administered the oath of office to a councilman; and on March 30th a tax collector's bond was approved.

On March 31st some kind of an affidavit was taken before Judge Vose.

From this recital it is clear that on each one of twenty-six different days in the month of March Judge Vose claims to have rendered one single item of service, for each of which items he claims the compensation fixed by law "*for every day*" an associate judge is "*employed in the discharge of his official duties.*"

It seems a fair inference from the statements and communications attached to his account by Judge Vose that he claims to be entitled to receive \$5.00 from the State for each day upon which he happens to "execute a paper." In explanation of his account for the whole quarter, after detailing the character of the services rendered, he makes the following statement:

"This makes a total of 45 papers which I have executed on 45 separate days as shown by records I am able to find. This leaves 34 papers that I claim pay for in statement for quarter ending May 31st, of which I can find no court record, some of which do not pertain to court business; but are all papers to which I attached the seal of court and supposed I was justified in taking credit for, as that has been the custom of associate judges before me, and also with my present associate, George D. Vaughn."

It should also be noted that Judge Vose was in *attendance at court only one day* during the month of March, to wit: March 23rd, upon which date a session of argument court was held.

For the month of April Judge Vose charges 26 days at \$5.00 per day. During this month he was in attendance at court on eight separate days, and for the remaining 18 days he claims \$5.00 per day for the rendition of services similar to those above detailed for the month of March.

Associate judges are to be paid for the performance of judicial duties. During the whole quarter under discussion Judge Vose was in attendance at court only eleven days. Outside of court he seems, during the quarter, to have rendered the following services: He approved 17 bonds of tax collectors, one bond on each of 17 separate days. He also approved the bond of one justice of the peace. He took action on three different days with reference to three petitions for the transfer of liquor licenses. On seven different days he awarded seven subpoenas in divorce. On four different days he granted four separate rules. Five dollars per day is charged for the remainder of a total of 79 days for the three months in question, because on each of these days someone made affidavit to some paper before Judge Vose.

The account presented by Hon. George D. Vaughn, the other Associate Judge of Wyoming County, for the quarter ending August 31st, 1910, shows that Judge Vaughn claims compensation for 53 days at \$5.00 per day. During the month of June he states that he was in attendance at court 7 days, and that he was "at chambers for Attorney Piatt" on 8 different days, and "at chambers for Attorney Keeler" on 2 days, a total of 17 days. No statement of the nature or extent of the services rendered at chambers at the instance of these attorneys is submitted.

You ask to be advised with reference to the proper basis for the settlement of accounts of associate judges. A review of the legislation governing this question will be of assistance in reaching a satisfactory conclusion.

By the Act of May 20th, 1857 (P. L. 612) entitled "An Act to regulate the salaries of the associate judges of this Commonwealth," it is provided that the compensation of associate judges, outside of the city of Philadelphia, shall be as follows, to wit:

"For those whose *attendance at court* does not exceed *four weeks per annum*, the sum of one hundred and twenty-five dollars; for those whose *attendance at court* exceeds four weeks and does not exceed six weeks, one hundred and fifty dollars; for those whose *attendance at court* exceeds six weeks and does not exceed eight weeks, two hundred dollars; for those whose *attendance at court* exceeds eight weeks and does not exceed ten weeks, two hundred and fifty dollars; for those whose *attendance at court* exceeds ten weeks and does not exceed twelve weeks, three hundred dollars; and for those whose *attendance at court* exceeds twelve weeks, three hundred and fifty dollars; and for all whose *attendance at court* exceeds thirty weeks, four hundred dollars."

By the 22nd Section of the Act of April 11, 1866 (P. L. 75), it is provided that each associate judge shall "receive twenty-five per centum in addition to the salaries now allowed by law."

Thus the law remained until the approval of the above mentioned Act of 1873, by the 31st Section of which (P. L. 12) the sum of fifty thousand dollars is appropriated for the payment of the compensation of associate judges. This section also contains the following provision:

“Each associate judge to receive, *in lieu of the salary now allowed by law, five dollars per day for every day he may be employed in the discharge of his official duties*; provided that the salary of no associate judge shall be less than three hundred dollars.”

In other words, in lieu of paying associate judges a compensation in proportion to and fixed by the number of weeks per annum such judge is “*in attendance at court*,” the legislature determined that each Judge should be paid \$5.00 per day for every day he may be employed in the discharge of his official duties.

In ascertaining what the legislature meant by the words “every day he may be employed in the discharge of his official duties,” it is proper to take into consideration the prior legislation above quoted, for it is a canon of construction that “where there are earlier acts relating to the same subject, the survey must extend to them; for all are for the purposes of construction, considered as forming one homogeneous and consistent body of law, and each of them may explain and elucidate every other part of the common system to which it belongs.” *Endlich on Interpretation of Statutes, Section 43.*

“According to an old and well-settled canon of construction, statutes *in pari materia* are to be construed together; that is, what is clear in one statute should be called in to explain what is obscure and ambiguous in another, and the purpose of other legislation on the same subject should be considered.”

*P. & L. Dig. of Dec., Vol. 20, p. 34, 966.*

Keeping these rules in mind, and looking at all of the legislation on this subject, it is perfectly clear that, by the Act of 1857, the Legislature intended that an associate judge should be paid for the *official judicial duties rendered by him while he was in attendance at court*, and intended to pay him for such services alone. It was “*attendance at court*” that entitled the associate judge to his compensation. That act, however, measured the attendance at court by the week and not by the day. Is there any reason to conclude that the Legislature in 1873 intended that associate judges should be paid for any other services than the services they had theretofore been paid for, or for services rendered at any time other than when in attendance at court? Is it not rather more reasonable to conclude that the Legislature intended that associate judges should be paid for the same kind of services rendered under the same circumstances, but that the compensa-

tion should be measured by the day instead of by the week? The expression "for every day he may be employed in the discharge of his official duties," in the act of 1873, is somewhat ambiguous in that it does not specify whether such "employment" is to be in court, or may be outside of, and between, the regular sessions of court. But there is nothing obscure or ambiguous about the language of the Act of 1857, and when the Act of 1873 is read in connection with the Act of 1857, it is clear, in my opinion, that the Legislature intended to provide that associate judges were to be paid only for services rendered by them while in attendance at a session of court for the performance of their judicial duties. Originally the compensation was to be measured by the number of weeks during which the associate judge was in attendance at court, but now it is measured by the number of days during which such judge is in attendance at court.

This conclusion is strengthened by the proviso to the Act of 1873 to the effect "that the *salary* of no associate judge shall be less than three hundred dollars." Under both acts the compensation of the judge is a *salary*; nothing is said about *fees* for executing papers. The Legislature evidently recognized the fact that in some judicial districts court would not be in session for enough days to provide a reasonable compensation, if that compensation were to be measured at \$5.00 per day for each day the court was in session, and therefore it provided that each associate judge should be paid for at least sixty days services during the year, whether the court was in session that many days or not.

You are therefore advised that, in settling the accounts of associate judges for their salary, you should allow each judge for at least sixty days services per annum, at \$5.00 per day, and an additional sum of \$5.00 per day for each day during the year that he may have been in attendance at sessions of his court over and above said minimum allowance of sixty days.

Very truly yours,

J. E. B. CUNNINGHAM,  
Deputy Attorney General.

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#### SUPERINTENDENT OF CONSTRUCTION.

The compensation of Lindley Johnson, Superintendent of Construction of the Rittersville Hospital should be paid by the Auditor General out of the appropriation to that hospital.

#### OFFICE OF THE ATTORNEY GENERAL.

Harrisburg, Pa., December 21, 1910.

Hon. A. E. Sisson, Auditor General, Harrisburg, Pa.

Sir: I have your letter of the 19th inst., in which you ask my opinion as to whether the Auditor General and State Treasurer are

authorized to pay the claim of Lindley Johnson as Superintendent of Construction in connection with the erection of a State Hospital for the Treatment of the Insane under Homeopathic Management near Rittersville, Pa.

The Act of July 2, 1895 (P. L. 422), makes it the duty of the Board of Public Grounds and Buildings to appoint a Superintendent of Construction in connection with the erection of any buildings for which a fund has been appropriated by the Legislature for such purpose. In accordance with this authority, Mr. Lindley Johnson was appointed by the Board of Public Grounds and Buildings as such Superintendent of Construction, there being no other Superintendent of Construction of said buildings during the time covered by his employment.

The second section of the Act provides:

“It shall be the further duty of the Superintendent of Construction to define, determine and decide all questions of the proper interpretation of the plans and specifications which may be raised by the contractor or architect during the progress of the work.”

Said section further provides:

“The Superintendent of Construction shall be the direct representative of the State, and shall be responsible to and be required to report to the Board of Commissioners of Public Grounds and Buildings, at such times and in such manner as may be prescribed by said board, as to the progress of and condition of the work under his charge.”

Complaint having been made to the Board of Public Grounds and Buildings that the progress and condition of the work at this Hospital was not in a satisfactory shape, Mr. Johnson was required by the Board to visit the work and report upon its progress and condition. This he has done and his report has been filed with the Board, and along with his report is filed the supplementary reports of various other experts upon the special character of the work that was being done there, so that the Board is now fully advised as to the progress and conditions of that work.

In reference to the fixing of compensation and the employment of such Superintendent of Construction, the Act above cited, in the second section thereof, further provides:

“The Superintendent of Construction shall be paid a per diem salary out of the fund appropriated for the improvement which he is to supervise in like manner as superintendents are now paid out of said fund by the architect or trustees of the institution so benefited.

“The amount of compensation to be paid to the Superintendent of Construction, together with the term of his office, shall be determined by the Board of Commissioners of Public Grounds and Buildings.”

I am of opinion that, under this language, you were authorized to appoint Mr. Johnson such Superintendent of Construction, to fix his term of office and his per diem compensation, including therein the compensation of such additional experts as were necessary for the purpose of having the report made to you upon the progress and condition of the work. To give this Act any other construction than this would be to narrow the supervising powers of the Board to an extent that would render the Act nugatory and of little benefit or protection to the State.

I therefore advise you that the account of Mr. Johnson for his services and disbursements having been approved by the Board of Public Grounds and Buildings, and also by the Commissioners for the erection of said hospital, you are authorized to pay the same out of the appropriation made to the hospital for the erection of said buildings.

Very truly yours,

M. HAMPTON TODD,  
Attorney General.



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***OPINIONS OF THE STATE TREASURER.***

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**OPINIONS OF THE STATE TREASURER.**

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**ROAD IMPROVEMENT MONEYS.**

The appropriation to the highways department by the act of 1909 is not available for obligations incurred previous to the fiscal year beginning June 1, 1909. It is not a deficiency appropriation.

The moneys returned to the state by counties making payment of the twenty-five per cent. of cost of road improvement, do not lapse into the treasury at the end of the fiscal year, but remain for the purpose specifically provided by the Act of June 8, 1907, P. L. 505, viz.: for road construction, which includes the payment of salaries and other expenses incurred prior to June 1, 1909.

**OFFICE OF THE ATTORNEY GENERAL,**

Harrisburg, Pa., June 9, 1909.

Hon. John O. Sheatz, State Treasurer, Harrisburg, Pa.

Sir:

I am in receipt of your letter of the 9th inst., in which you state:

"The State Highway Department have handed two classes of warrants to this Department for payment of bills contracted prior to the beginning of the fiscal year, beginning June 1, 1909. One set of warrants represents \$14,600.00, in round numbers, for services and expenses of Engineers and inspecting. The other batch of warrants aggregating \$63,000.00, in round numbers, is for construction work, also contracted and constructed in 1908. Both sets of these warrants are charged against the 1909 appropriation."

You ask me whether or not these warrants can be charged against the 1909 appropriation to the Highway Department.

The appropriation to the Highway Department is not a deficiency appropriation, and is intended to cover contracts made after June 1, 1909; consequently this appropriation is not available for the payment of previously incurred obligations.

You also state in your letter that there has been paid into the State Treasury by the different counties and townships the sum of \$51,176.81, which is the 25 per cent. payment by counties and townships as their share in highway construction within their limits and you ask my opinion as to whether or not this money is available for the payment of salaries and other expenses incurred prior to the 1st of June, 1909.

Section 5 of the Act of June 8, 1907 (P. L. 505-513), amending Section 18 of the Act of May 1, 1905, provides as follows:

“The amounts paid under this Act to the State Treasurer by counties and boroughs shall be placed by him to the credit of the fund for road construction.”

The moneys thus repaid are funds which the Legislature originally appropriated to the Highway Department for the purpose of the improvement of roads, 25 per cent. of the cost of which improvement was to be paid by the said counties, townships or boroughs. The Legislature having made a specific appropriation of a given sum of money for a particular purpose, and then having provided that 25 per cent. of the cost of construction should be repaid by the counties and credited to the fund, I am of opinion that the moneys thus returned by the counties are to be treated as a portion of the original appropriation remaining in the Treasury for the purpose for which the appropriation was originally made. Being for a specific purpose, it does not lapse into the Treasury at the end of the fiscal year for which it was made.

Accordingly, I advise you that these funds shall be appropriated to the payment of contracts incurred for road improvements prior to the first of June 1909 and therefore they may be applied to the payment of salaries and other expenses incurred prior to the date last named. I advise, however, that you return the warrants which the Highway Department has drawn against the appropriation for the two fiscal years beginning June 1, 1909, and upon proper warrants being presented to you, payable out of the funds repaid to you by the counties and townships, as above stated, you may apply said funds, or so much thereof as may be necessary, to the payment of warrants properly drawn.

I have sent a copy of this opinion to the State Highway Commissioner and also to the Auditor General.

Very truly yours,

M. HAMPTON TODD,

Attorney General.

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**FEDERAL APPROPRIATION FOR MAINTENANCE OF COLLEGES OF  
AGRICULTURE AND MECHANIC ARTS IN PENNSYLVANIA.**

In receiving and paying over to the trustees of Pennsylvania State College, the Federal appropriation for the maintenance of colleges of agriculture and mechanic arts, the state treasurer acts as the representative of the Federal government, rather than as treasurer of the commonwealth of Pennsylvania, and the performance of this duty in the manner directed by the Act of Congress will not constitute a violation of the Act of May 11, 1909, P. L. 519.

## OFFICE OF THE ATTORNEY GENERAL,

Harrisburg, Pa., July 14, 1909.

Hon. John O. Sheatz, State Treasurer, Harrisburg.

Sir: I am in receipt of your inquiry of July 6th, stating that you are in receipt of a communication from the Auditor of the Treasury Department of the Federal government setting forth in substance that the sum of \$40,000 is due from the United States to the State of Pennsylvania, under the Acts of Congress approved August 30, 1890, and March 4, 1907, making provisions "for the more complete endowment and maintenance of colleges of agriculture and the mechanic arts," for which sum a draft will be duly issued in your favor and forwarded to you, and asking to be advised whether you can pay this money to the Treasurer of State College without violating the Act of Assembly of May 11, 1909, making it a misdemeanor, *inter alia*, for the State Treasurer to pay any money out of the State Treasury except in accordance with the provisions of an Act of Assembly specifying the amount and purpose of the expenditure.

I understand the situation with reference to your inquiry to be that Pennsylvania State College is, under existing legislation, entitled to receive appropriations from two sources, namely, the Commonwealth of Pennsylvania and the Federal government.

In the first place, under an Act of Assembly approved May 13, 1909, entitled:

"A further supplement to an act entitled 'An act to accept the grant of public lands by the United States for the endowment of agricultural colleges,' approved April first one thousand eight hundred and sixty-three, and making appropriations for carrying the same into effect"

More than \$500,000 is appropriated by the Legislature of Pennsylvania to Pennsylvania State College for various purposes specifically designated therein. This Act of Assembly specifies the amount and purpose of each expenditure authorized thereby, and in making payments thereunder you will be acting solely in your capacity as the State Treasurer of this Commonwealth expending its moneys for the purposes specified in the act, and in making such expenditures you will be subject to the provisions of the said Act of May 11, 1909.

No provision is contained in the said Appropriation Act of May 13, 1909, relative to the payment out of the State Treasury of this Commonwealth of the money appropriated by the Federal government, and now about to be placed therein by the officers of the United States, as set forth in the above communication.

In the second place, Pennsylvania State College is entitled to receive the said sum of \$40,000 from the Federal government. By Act of Congress approved August 30, 1890, entitled:

“An act to apply a portion of the proceeds of the public lands to the more complete endowment and support of the colleges for the benefit of agriculture, and the mechanic arts, established under the provisions of an act of Congress approved July second, one thousand eight hundred and sixty-two.”

It is provided in substance that there shall be appropriated annually out of any money in the treasury, not otherwise appropriated, arising from the sales of public lands, to be paid to each State and territory for the more complete endowment and maintenance of colleges for the benefit of agriculture and the mechanic arts certain sums of money.

By the second section of this act of Congress it is provided that said sums of money thus appropriated to the States and territories

“Shall be annually paid on or before the thirty-first day of July of each year by the Secretary of the Treasury upon the warrant of the Secretary of the Interior, out of the Treasury of the United States, to the State or Territorial Treasurer, or to such other officer as shall be designated by the laws of such State or territory to receive the same, who shall upon the order of the trustees of the college \* \* \* \* immediately pay over said sums to the treasurers of the respective colleges or other institutions entitled to receive the same, and such treasurers shall be required to report to the Secretary of Agriculture and to the Secretary of the Interior on or before the first day of September of each year a detailed statement of the amount so received and of its disbursements.”

The Act of Congress approved March 4, 1907, increases the amount of the annual appropriation to each State and territory entitled to receive appropriations and provides that said increased appropriations shall be paid in the manner prescribed by the said Act of Congress approved August 30, 1890.

Under these acts of Congress an appropriation is made to the State or territory which is to be paid to the State or territorial treasurer, or such other officer as shall be designated by the laws of the State or territory to receive the same. Upon receipt of the money the officer authorized to receive the same is required upon the order of the trustees of the college to immediately pay over the moneys received by him to the treasurer of the proper college. The treasurers of the re-

spective colleges are required to report to the Secretary of Agriculture and the Secretary of the Interior a detailed statement of the amount received and of its disbursement.

In making this payment you will not be acting solely in your capacity as State Treasurer and as such treasurer expending the moneys of the Commonwealth of Pennsylvania, but rather in the capacity of an agent or representative of the Federal government transmitting to the Treasurer of State College a sum of money belonging to the Federal government and appropriated by it for the more complete endowment and support of Pennsylvania State College. Your position with relation to this matter is analogous to that of a county treasurer who by the laws of this Commonwealth is called upon to act for the State in the collection of its revenues and accounting for the same. In the performance of such duties it has been held that a county treasurer does not act in his capacity as a county officer but as the officer, agent or employee of the Commonwealth.

“A county treasurer when called upon by the law making power of the State to act for the State is designated by his official title but it by no means follows that he is any the less the functionary of the Commonwealth when duties and obligations to the State which are in no way connected with the affairs of the county are imposed on him, from the performance of which he cannot escape.”

Philadelphia vs. Martin, 125 Pa., 583.

I am of opinion that the Acts of Congress above mentioned impose upon you, by reason of the fact that you now occupy the office of State Treasurer of this Commonwealth, the duty of receiving the appropriation in question and forthwith paying the same, upon the order of the trustees of Pennsylvania State College, to the treasurer thereof and that in the performance of these duties you will be acting as the representative of the Federal Government rather than in your capacity as Treasurer of this Commonwealth.

Again, the fund thus coming into the treasury of the Commonwealth from the Federal government is a special fund placed in your custody as State Treasurer in trust to pay the same over to the Treasurer of Pennsylvania State College. It therefore follows that the performance of this duty in the manner directed by the Act of Congress will not constitute a violation of said Act of May 11, 1909.

Yours very truly,

J. E. B. CUNNINGHAM,  
Deputy Attorney General.

## PHILADELPHIA HOSPITAL FOR THE INSANE.

Where the Legislature of 1909 made an appropriation to the Philadelphia hospital for the Insane to pay deficiency incurred up to May 31, 1909, and it appeared that said institution had no corporate existence, but was a department of the city and county of Philadelphia, it was held that said appropriation was payable to said city and county.

## OFFICE OF THE ATTORNEY GENERAL,

Harrisburg, Pa., July 28, 1909.

Hon. John O. Sheatz, State Treasurer, Harrisburg, Pa.

Sir: This Department is in receipt of your communication of June 29, 1909, asking to be advised relative to the payment of the deficiency appropriation made by the Act of May 13, 1909 (P. L. 762), entitled: "An Act making an appropriation to the Philadelphia Hospital for the Insane, to pay the amount of deficiency incurred in the care, treatment and maintenance of the indigent insane, by the said hospital for the two years ending May thirty-first, one thousand nine hundred and seven."

By this Act it is provided that the sum of \$41,028.86, or so much thereof as may be necessary, shall be specifically appropriated to pay "to the Philadelphia Hospital for the insane the amount of a deficiency incurred in the care, treatment, and maintenance of the indigent insane by said hospital for the two years ending May thirty-first, one thousand nine hundred and seven, to be paid in the manner provided by law."

In your communication you state that the contention relative to this matter is "that the bill calls for payment to the Philadelphia Hospital for the Insane, which institution has no corporate existence, merely being one of the bureaus or departments of the City of Philadelphia."

By the affidavit of Dr. Joseph S. Neff, a copy of which accompanies your communication, it is made to appear that the sums of money, payable out of the gross appropriation made biennially for the care and treatment of the indigent insane of the Commonwealth (distributable to various State institutions and county and poor districts upon quarterly reports furnished to the Auditor General) to the City and County of Philadelphia for the care and treatment of indigent insane by said city and county, have for many years been paid by warrants drawn to the order of the Philadelphia County Hospital for Indigent Insane.

The appropriation under discussion is made to the Philadelphia Hospital for the Insane. You state in your communication that "there is no doubt as to what this appropriation is for." Under

all the facts in connection with your inquiry it is clear that, by the Act in question, the Legislature intended to make a deficiency appropriation to the City and County of Philadelphia for the care and treatment of indigent insane in the Philadelphia Hospital for the Insane, sometimes described as "The Philadelphia County Hospital for Indigent Insane." It is the City and County of Philadelphia that is entitled to receive the said deficiency appropriation, and you are hereby advised that this settlement should be in the name of the City and County of Philadelphia for care and treatment of indigent insane, and that the warrant in payment of said appropriation should be drawn to the order of the City and County of Philadelphia.

Yours sincerely,

J. E. B. CUNNINGHAM,

Deputy Attorney General.

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#### NORMAL SCHOOL MONEY.

The only reasonable method that can be followed in making payment for the education of students in normal schools is to make payment at end of each term of the amount due to the normal school in question, which amount is necessarily determined by the number of students educated during the term under the conditions prescribed by law. The bill is not due until the end of the school term.

The Act of 1909 appropriated \$600,000 for educating students in State normal schools during the two fiscal years commencing June 1, 1909, and for the payment of bills incurred and remaining unpaid at close of fiscal year ending May 31, 1909.

Warrants were drawn by the superintendent of public instruction for payment of \$79,318.50, of which \$55,191.41 was earned up to the May 31, 1909, and \$24,187 since. The school term ended June 25, 1909. Held, that said warrants were payable out of said appropriation. Road improvements Moneys, 36 Pa. C. C. 255, distinguished.

Office of the Attorney General,

Harrisburg, Pa., July 30, 1909.

Hon. John O. Sheatz, State Treasurer.

Dear Sir: This Department is in receipt of your communication of July 16th, in which you ask to be advised relative to the payment of certain warrants drawn by the Superintendent of Public Instruction to the order of certain normal schools, and duly countersigned by the Auditor General, for the payment of tuition of students in said normal schools for the normal school term ending June 25, 1909. I understand the facts upon which your inquiry is based to be as follows:



In addition to the appropriation made for the maintenance of the normal schools of the Commonwealth by the separate appropriation bill of June 13, 1907, (P. L. 747), Section 8 of the General Appropriation bill of 1907, making an appropriation of \$15,000,000 "for the support of the public schools and normal schools of this Commonwealth for the two years commencing on the first day of June, one thousand nine hundred and seven" contains the following language:

"And provided further, That out of the amount hereby appropriated there shall be paid for the education of teachers in the State Normal Schools, the sum of four hundred and seventy-five thousand dollars, to be applied as follows: For each student, over seventeen years of age, who shall sign an agreement binding said student to teach in the common schools of this State two full annual terms, there shall be paid the sum of one dollar and fifty cents a week, in full payment of the expenses for tuition of said students; provided, that each student in a State Normal School drawing said allowance from the State must receive regular instruction in the science and art of teaching, in a special class devoted to that object, for the whole time for which such allowance is drawn; which amount shall be paid upon the warrants of the Superintendent of Public Instruction;"

The amount of \$475,000 thus appropriated for this purpose, having been insufficient to pay for the tuition of all the students in the different normal schools complying with the conditions above specified during the appropriation period covered by said General Appropriation Bill of 1907, a deficiency appropriation was made by the Legislature at the Session of 1909. By the Act of March 15, 1909, (P. L. 33), after reciting that the appropriation to pay the tuition of students in normal schools made at the Session of 1907 has proved insufficient, and that the students have enrolled in said institutions with the understanding that the State would pay their tuition, it is enacted that the sum of \$75,000 be appropriated to cover said deficiency. Out of the said original appropriation of \$475,000 and the said deficiency appropriation of \$75,000, the tuition of said students in said schools throughout the Commonwealth has been paid up to the quarterly term of said schools beginning in March and ending the latter part of June, 1909. In addition to the said deficiency appropriation of 1909, the separate appropriation for maintenance of normal schools made by the Legislature of 1909 by the Act of May 13, 1909, Section 7 of the General Appropriation Act of May, 15, 1909, being the section containing the appropriation to schools and appropriating \$15,000,000 for the support of the public schools and normal schools of the Commonwealth, provides that

of the amount thereby appropriated the sum of \$600,000 shall be paid for the education of teachers in the State Normal Schools, under the same conditions as those above quoted in the General Appropriation Act of 1907, with the exception that it is provided in the General Appropriation Act of 1909 that the payment shall be "towards the payment of the expenses for tuition," instead of "in full payment of the expenses for tuition," as provided in the General Appropriation Bill of 1907. Under these appropriations the Superintendent of Public Instruction has drawn warrants aggregating \$79,378.50, payable to the different normal schools of the Commonwealth, in payment of the tuition of students therein, for the school quarter beginning in March and ending about June 25th, 1909, which said warrants are all drawn against the appropriation of \$600,000 contained in said Section 7 of the General Appropriation Bill of 1909. In making these payments to the normal schools it has been the uniform practice to make payment at the end of each school quarter of the amount due the school, which amount is based upon the number of students who have received tuition in the respective normal schools under the conditions prescribed.

You now raise the question of the legality of paying out of the said appropriation of \$600,000 contained in the General Appropriation Bill of 1909, that part of the tuition earned by the respective normal schools prior to May 31, 1909, and state that of the total amount of \$79,318.50 for the payment of which amounts the warrants aforesaid have been drawn, \$55,191.41 was earned by said normal schools up to March 31, 1909, and \$24,187.09 has been earned since that date.

The entire appropriation of \$475,000 contained in the General Appropriation Bill of 1907, as well as the entire amount of the said deficiency appropriation of \$75,000 made in the Session of 1909, was paid out of the State Treasury prior to May 31, 1909, for the education of students in said schools on the warrants of the Superintendent of Public Instruction. Agreeing that the smaller amount above mentioned, to wit, the sum of \$24,187.09, earned by the said normal schools since June 1, 1909, is properly payable out of the said appropriation of \$600,000 contained in the General Appropriation Bill of 1909, you question the legality of paying out of said appropriation of 1909 the above mentioned larger sum of \$59,191.41 earned by said normal schools between March and May 31, 1909; or, in other words, question the legality of paying out of said appropriation of \$600,000 and part of the indebtedness of the State to said normal schools incurred prior to May 31, 1909.

The disposition of your inquiry depends upon the proper construction of the General Appropriation Bill of 1909. It is entitled

“An Act to provide for the ordinary expenses of the Executive, Judicial and Legislative Departments of the Commonwealth, interest on the public debt, and the support of the public schools, for the two fiscal years beginning June first, one thousand nine hundred and nine, and for the payment of bills incurred and remaining unpaid at the close of the fiscal year ending May thirty-first, one thousand nine hundred and nine.”

In the first section it is provided that the sums in said act mentioned, or so much thereof as may be necessary, “be and the same are hereby specifically appropriated to the several objects hereinafter named, for the two fiscal years commencing on the first day of June, one thousand nine hundred and nine, and for the payment of bills incurred and remaining unpaid at the close of the fiscal year ending May 31, one thousand nine hundred and nine.”

In an opinion rendered by the Attorney General under date of October 30, 1907, to the Deputy Auditor General, it is held that “this section is to be construed with the same effect as if it were re-written in connection with the appropriations made to each department.” After referring to the fact that the appropriation made in the General Appropriation Bill of 1907 to the State Library, in addition to providing for the salaries of the respective officials and employes further provides for the purchase of law and miscellaneous books, parliamentary papers, and incidental expenses, and that contracts for such purposes are made from time to time as opportunity may occur, and are paid for when the accounts are presented, the opinion continues—

“It may, and no doubt frequently does happen, that a purchase is made or an expense incurred prior to the end of the fiscal period, and the account therefor not presented for payment until after the new fiscal year has begun. To cover such a condition the Act says that the amount appropriated may be expended for the purposes named during the two fiscal years beginning June first, 1907, ‘and for the payment of bills incurred and remaining unpaid at the close of the fiscal year ending May thirty-first, one thousand nine hundred seven;’ that is, for bills incurred for the purposes named prior to the beginning of the fiscal year. The same rule applies to all the other departments of the State Government.”

The situation now presented is not necessarily covered in the opinion above referred to, for we are not now dealing with a bill incurred by one of the ordinary departments of the State Government for supplies, etc., prior to and remaining unpaid at the close of the

fiscal year ending May 31, but the same general proposition is involved. The only reasonable method that can be followed in making payment for the education of students in normal schools, is to make payment at the close of each school term of the amount due to the normal school in question, which amount is necessarily determined by the number of students educated during the term under the conditions prescribed by law. The bill is not due from the State until the close of the school term, for not until then can the amount due the school be ascertained. On May 31, 1909, the State had incurred an obligation to pay the normal schools a certain amount out of the allowance; that amount then remained unpaid and continued to remain unpaid until the end of the school terms, in the latter part of June. The appropriation of \$600,000 was made for the purpose of the education of students in the State Normal Schools during the two fiscal years commencing on the first day of June, one thousand nine hundred and nine, and for the payment of bills incurred and remaining unpaid at the close of the fiscal year ending May 31, one thousand nine hundred and nine.

I am of opinion that the warrants now presented to your department aggregating \$79,378.50, are, under the facts in this case, properly chargeable against the said \$600,000 appropriation contained in the General Appropriation Bill of 1909, and that all of said warrants should be paid out of said appropriation. This conclusion in no way conflicts with the opinion rendered to you under date of June 9, 1909, in which you were advised that the part of the appropriation of \$2,000,000 made by the Act of May 13, 1909, for the improvement of public highways, in accordance with the Act of 1905, as amended by the Act of 1907, should be applied to the payment of obligations incurred prior to June 1, 1909. As stated in that opinion, this appropriation is intended to cover contracts made after June 1st, and consequently is not available for the payment of obligations incurred prior to that date. That appropriation differs from an appropriation contained in the General Appropriation Bill. It contemplates the expenditure of money for work contracted for and performed after June 1, 1909.. On the other hand, it is expressly provided that the appropriations contained in the General Appropriation Bill of 1909 are to be expended for the expenses of the State Government, and for the support of public schools for the two fiscal years commencing on the first day of June, 1909, and also for the payment of bills incurred and remaining unpaid at the close of the fiscal year ending May 31, 1909.

Yours sincerely,

J. E. B. CUNNINGHAM,

Deputy Attorney General.

## CORPORATION TAXES.

The rule that the appointment of an assignee or receiver stops the running of interest applies to a claim by the commonwealth for the penalty of 12 per cent. per annum on arrears of bonus on the capital stock of a corporation in the hands of a receiver.

Acts of June 1, 1889, Section 30, P. L. 420, and June 15, 1897, P. L. 155, considered.

Office of the Attorney General,

Harrisburg, Pa., August 18, 1909.

Hon. John O. Sheatz, State Treasurer, Harrisburg, Pa.

Dear Sir: I have your favor of the 17th inst., enclosing communications from John M. Scott, Esq., of Philadelphia, T. A. Crichton, Esq., Deputy Auditor General, and other papers relating to the claim against The Grand Laundry Company for interest at the rate of twelve per centum per annum on bonus.

This correspondence raises the question, whether the appointment of an assignee stops the payment of interest.

It is the settled law that the appointment of an assignee or a receiver stops the running of interest, and the only inquiry open is whether that rule is applied as against the State. The Act of June 1st, 1889, P. L. 420, provides in Section 30 for the collection of twelve per cent. interest, which is an extraordinary remedy to induce prompt payment of accounts due the Commonwealth, but there is nothing in that Act or in the Act of June 15th, 1897, P. L. 155, which creates the bonus on capital stock, that indicates anywhere that the right of the State to collect the interest referred to shall not be interfered with by the appointment of an assignee or receiver.

In the absence of any saving clause in those Acts the claim of the State is on the same basis as all other claims bearing interest.

You are, therefore, advised that the State cannot collect interest on the bonus charged against The Grand Laundry Company subsequent to October 22nd, 1907, which the correspondence shows, the date when said company made an assignment.

I herewith return the correspondence submitted.

Very truly yours,

WM. M. HARGEST.

Assistant Deputy Attorney General.

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STATE HIGHWAYS.

The State Treasurer is not justified in refusing to pay a warrant to the Highway department for the reconstruction of a road, merely because it appears from the certificate that the warrant includes compensation to the contractor for extras.

Office of the Attorney General,  
Harrisburg, Pa., September 4, 1909.

Hon. John O. Sheatz, State Treasurer, Harrisburg, Pa.

Sir: The Department is in receipt of your letter of August 2, 1909, requesting to be advised by this Department relative to your rights and duties in the matter of paying warrants drawn by the State Highway Commissioner to the order of different contractors in payment of the cost of reconstructing State highways. In your communication you state that about three months ago you notified the State Highway Commissioner that you would decline payment on any warrants that included extras, but that, notwithstanding such notice, warrants which include extras have been presented to you for payment, and you are now called upon either to pay or refuse to pay these warrants.

Under the Act of May 1, 1905 (P. L. 318), providing for the establishment of the State Highway Department, etc., as amended by the Act of June 8, 1907 (P. L. 505), it is provided that

“Upon the completion of any highway, rebuilt or improved under the provisions of this Act, the State Highway Commissioner shall immediately ascertain the total expenses of the same, and apportion the said total expense between the State, the county and the township or townships in the proportion hereinbefore provided, etc. . . . . and the said State Highway Commissioner shall certify the total expense of said improvement to the State Treasurer, the county commissioners and the supervisors or commissioners of the township or townships in which the improved highway has been constructed respectively, as hereinafter provided specifying the amounts to be borne by the State the county and the township, or each township.”

Again it is provided in said Act and the amendments thereto that

“The total expense of highway improvement or maintenance, under the provisions of this act, shall be paid by the State Treasurer upon the warrant of the State Highway Commissioner, attested by the Chief Clerk of the State Highway Department, out of any specific appropriations made by the Legislature to carry out the provisions of this act, etc, . . . . . Upon the completion of any highway improvement, the State Highway Commissioner shall certify to the State Treasurer and to the county commissioners and township supervisors or borough authorities, as the case may be, the respective shares of said county and township or borough.”

I understand that the State Highway Commissioner, in making to you the certification required by the foregoing provisions of law, first states in his certificates the original contract price at which the contractor was awarded the contract, and then, if any work has been performed or materials furnished by the contractor in addition to the work provided for in the specifications accompanying the contract, these extras are set forth in the certificate in detail, i. e., the character of the additional or extra work, and materials and the unit prices for the same are fully set forth, and from the gross amount thus obtained is deducted the value of any work or materials provided for in the original specifications which have not been performed or furnished by the contractor. By this method you are apprised, in the first place, whether the warrant covers any extras, and, if so, you are informed as to the character of the additional work or supplies charged for as extras.

- I am of opinion that you are not justified in refusing to pay a warrant merely because it appears from the certificate that that warrant is intended to include compensation to the contractor for extras. During the performance of a contract of this kind it frequently happens that it is proper and necessary to do certain work and furnish materials not covered in the original specifications upon which the contract has been awarded. The State Highway Commissioner and the county and township or borough authorities, who have agreed to carry out the recommendations of the State Highway Commissioner, are the judges as to the propriety or necessity for extras in the performance of a contract.

On the other hand, I am not prepared to say that, under the above quoted provisions of law, you are bound to pay any warrant the State Highway Commisisoner may draw against the appropriations made for the reconstruction of highways, or that you are relieved from your general responsibility as State Treasurer in the payment of such warrants. Certain duties and responsibilities are imposed upon you in the matter of the settlement of claims due to creditors of the Commonwealth by the Act of March 30, 1811, (5 Smith's Laws, 228), which duties and responsibilities seem to be independent of the action of any other State officer. It may be argued with considerable force that, in the payment of these warrants, the responsibility for the approval of the claims of the contractors is clearly cast by the statute upon the State Highway Commissioner, and that his approval is so far conclusive as to be subject to no review by you as State Treasurer, but I am inclined to the opinion that, notwithstanding the provisions of the State Highway Acts, you, as State Treasurer, must be satisfied that the contractors, in whose favor the warrants of the State Highway Commissioner are drawn, are legally entitled to receive the amounts of such warrants.

Under the present method of awarding contracts for the reconstruction of highways, the extras cannot exceed a certain proportion of the original contract price, and with reference to contracts previously awarded and with reference to warrants now pending in your Department, in dealing with this question of extras, if you have any reason to believe that illegal or improper charges for extras are included in the certifications of the State Highway Commissioner, you have the right to investigate the facts in connection with such charges. The matters about which you should be satisfied are, first, whether the extra work and materials included in the certificate as extras are in fact extras and not included in the original contract, and, in the second place, whether such extras are charged at the unit prices provided for in the contract and the bid of the contractor. If satisfied that the materials and work charged as extras are in fact extras, and are charged at the correct prices, you would not be justified in refusing payment of the warrants merely because the State Highway Commissioner and county and township or borough authorities have seen fit to incur extras.

Respectfully,  
J. E. B. CUNNINGHAM,  
Deputy Attorney General.

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#### FINES FOR VIOLATION OF BLUE LAW.

*Fines—Blue law—For use of sinking fund—Acts of May 15, 1850, and March 31, 1860.*

The 6th section of the Act of May 15, 1850, P. L. 772, providing that fines for violation of the Act of April 22, 1794, 3 Sm. Laws, 177, known as the blue law, shall be paid into the treasury of the commonwealth for the use of the sinking fund, is not repealed by sections 78 and 79 of the Code of Criminal Procedure of March 31, 1860, P. L. 427.

Office of the Attorney General,  
Harrisburg, Pa., December 7, 1909.

Hon. John O. Sheatz, State Treasurer, Harrisburg, Pa.

Dear Sir: Your favor of November 11th was duly received. In it you request an opinion as to whether the 6th Section of the Act approved the 15th day of May, 1850, P. L. 772, is repealed by the 78th and 79th Sections of the Revised Criminal Procedure Code of 1860, P. L. 451.

The 6th Section of the Act of 1850 referred to provides

“That the penalty inflicted by the first section of the Act of Assembly, entitled ‘An Act for the prevention of vice and immorality and unlawful gaming, and to restrain disorderly sports and dissipation,’ shall hereafter be paid into the treasury of the Commonwealth of Pennsylvania, for the use of the sinking fund.”



The Act referred to as an Act for the prevention of vice and immorality, etc., is the Act of the 22nd day of April, 1794—3rd Dallas, page 546; 3rd Smith, page 177—and commonly known as the Blue Law, and the fines recoverable under it are for Sabbath breaking.

The 78th Section of the Revised Criminal Procedure Code provides

“That all fines imposed upon any party, by any Court of criminal jurisdiction, shall be decreed to be paid to the Commonwealth; but the same shall be collected and received, for the use of the respective counties in which such fines shall have been imposed as aforesaid, as is now directed by law.”

The 79th Section enumerates a large number of Acts of Assembly which are specifically repealed, and also repeals generally “all other parts of criminal laws of this State, in forms of procedure relative thereto, so far as the same are altered and subscribed by the Act to consolidate, revise and amend the penal laws of this Commonwealth, and by this Act.”

In the case of Jefferson County against Reitz, 56 Pa. 44, the Supreme Court held that the 31st Section of the Act of March 31st, 1856, giving certain penalties for infringing the liquor laws to the school directors, is not repealed by this 78th Section of the Criminal Procedure Code. This Section is identical with the Act of 24th March 1818, and the revisers of the Code say “this Section is a re-enactment of the existing law, and is introduced here for the purpose of giving more completeness to the Code,” so that the present law is the same as it was when the Act of 1850 was passed.

Thompson, J., in the case referred to, after stating that the law introduced into the Code was the same when the license law of 1856 was passed, says of the Code:

“It disposed of all fines under *it*, and it would doubtless be the rule in regard to any new penalties by fine not otherwise distributed by law. Another reason for supposing it improbable that it was meant to repeal the 31st Section of the Act of 1856 is, that the offenders of the license law were not touched by the revisers at all.”

This applies also to the offenders against the Sabbath law. The Court also says of the Act of 1860

“That there is a saving or an exception of all fines which were applicable by existing laws to other than county purposes.”

“By the Section, fines are to be decreed to the Commonwealth but the county is entitled to receive such, as at passage of the Act, or by new acts, were by law

to be paid to the county in which the fines might be imposed. This did not cover cases like the present, where they were expressly appropriated to the school fund or other distinct purposes than the county."

The Court concludes that because the Act of 1856 is not enumerated among the acts and sections repealed by the Code, the revisers did not themselves consider it repealed, and

"It is not repealed expressly and, as already seen, we think it is not by implication."

The reasoning of this case applies forcefully to the question of the repeal of the Act of 1850, and decides that question.

You are therefore advised that Section 6 of the Act of May 15, 1850, P. L. 772, is not repealed by Section 78 and 79 of the Criminal Procedure Code of 1860.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

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#### COLLATERAL INHERITANCE TAX.

Application for a refund of collateral inheritance tax erroneously paid, under the Act of March 25, 1901, P. L. 59, must be made within two years, unless the case falls within the exception by which the time may be extended.

Where, upon the audit of an administrator's account, he was directed to advertise for heirs in Ireland, which resulted in a decree awarding the widow of the decedent one-half of the estate: *Held*, that the state treasurer was not authorized to refund the one-half of the collateral inheritance tax erroneously paid more than two years before.

Acts of June 12, 1878, P. L. 206, March 22, 1899, P. L. 20, March 25, 1901, P. L. 59, and May 13, 1909, P. L. 773, considered.

Office of the Attorney General,  
Harrisburg, Pa., June 13, 1910.

Hon. C. F. Wright, State Treasurer, Harrisburg, Pa.

Dear Sir: Your favor of May 26th, 1910, addressed to the Attorney General, was duly received.

You ask to be advised whether you may lawfully refund a portion of the collateral inheritance tax erroneously paid on the estate of Robert McClune, deceased.

It appears that Robert McClune died in the county of Allegheny, May 15, 1906, having made his last will and testament, in which he made bequests, and created a trust to provide for the payment of an annuity, but made no provision for the disposition of his

residuary estate; that he had lived in the city of Pittsburg for thirty years and that nothing was known as to his heirs except that it was supposed that he had two brothers and a sister living in Ireland. On August 13, 1906, the administrator paid \$650.75 as a collateral inheritance tax. It was shown that the balance of the estate for distribution amounted to \$11,364.01. Upon the audit of the administrator's account he was directed to advertise for heirs in Ireland. A commissioner was appointed in Ireland to take testimony, and it subsequently resulted in a decree of the Court finding that Mary Currie McClune was the widow of the decedent. She elected to take against the will, and such election was sustained. The widow's right to one-half of the estate was finally fixed by the decree made, pursuant to the audit of the accounts of the Administrator and Trustee, on January 26, 1910. It therefore appears that one-half of the amount paid to the Commonwealth as collateral inheritance tax was erroneously paid.

The difficulty, however, is to get the money out of the Treasury. You have no authority to pay it unless authorized by law and there is an appropriation for the purpose.

The Acts of Assembly relating to the refund of collateral inheritance taxes erroneously paid, are March 25, 1901 (P. L. 59) which amends the Act of June 12, 1878, and March 22, 1899 (P. L. 20). The first Act provides that:

"It shall be lawful for the State Treasurer, on satisfactory proof rendered to him by said registers of wills, of such erroneous payment, to refund and pay over to the executor, administrator \* \* \* \* the amount of such tax thus erroneously paid: \* \* \* \*

Provided, That all such applications for the repayment of such aforesaid tax, erroneously paid in the Treasury, shall be made within two years from the date of said payment, except when the estate \* \* \* shall have been involved in litigation, by reason whereof there shall have been an over-valuation of that portion of the estate on which the tax has been assessed and paid, which over-valuation could not have been ascertained within said period of two years; then, in such case, the application for repayment may be made to the State Treasurer within one year from the termination of such litigation, or ascertainment of such over-valuation."

This proceeding, by which the rights of the widow were ascertained, may technically be called litigation, but it is not the litigation contemplated by the Act. The Act contemplates a litigation by which the value of a decedent's estate is ascertained. This was not litigation which prevented the value of the estate from being ascertained, and in this case there is no question of the over-valuation of any por-

tion of the estate. The amount of the estate was fixed and has not been affected by the fact that the widow was not discovered.

The application for a refund must be made within two years, under the Act of 1901, unless the case comes within the exception by which the time may be extended. I am of opinion that this case does not come within the exception in the Act of 1901.

Unfortunately, this case does not come within the terms of the Act of March 22, 1899. Under that Act the Treasurer is authorized to refund at any time where a collateral inheritance tax has been paid, "and it shall afterwards be made to appear in the proper courts that the estate is not subject to a collateral inheritance tax, on account of lineal heirs being subsequently discovered," and a widow is not a lineal heir in any sense of the term.

Even though the words "lineal heirs" in the Act of 1899 might be construed to include all who are not "collaterals" within the meaning of the collateral inheritance tax laws, there is a serious obstacle to the refunding of this money. The Appropriation Act of 1909 (P. L. 773) for refunding collateral inheritance taxes erroneously paid, limits the appropriation to such refunds as are directed by the Acts of Assembly of June 12, 1878 and March 25, 1901.

Having concluded that the facts do not bring this case within the Act of 1901, there is no money available for such refund. You are, therefore, advised that you have no authority to pay to George W. McNeil, Administrator of the estate of Robert McClune, the one-half of the collateral inheritance tax erroneously paid, and therefore the petition must be refused.

I return herewith the petition of George W. McNeil, Administrator of the estate of Robert McClune, deceased, and also the letter of Messrs. Trimble and Chalfant, addressed to you.

Very truly yours,

WM. M. HARGEST,  
Assistant Deputy Attorney General.

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#### SALARIES.

The state Treasurer cannot make payment of mileage and salaries of members of the Legislature until an appropriation has been made therefor.

Office of the Attorney General,  
Harrisburg, Pa., December 21, 1910.

Hon. C. F. Wright, State Treasurer, Harrisburg, Pa.

Sir: I have your letter of Dec. 13th inst., in which you inquire whether or not you can legally make advances to the Members of the Legislature who shall convene on January 3, 1911, on account of

their salaries and mileage, and also whether you should require a separate warrant to be presented for each payment to be made on account of salary and mileage.

In the Act approved May 11th, 1909, (P. L. 519), it is provided by the first section that "From and after June first, one thousand nine hundred and nine, it shall be unlawful for any officer of this Commonwealth to authorize the payment of any money, by warrant or otherwise, out of the State Treasury, or for the State Treasurer to pay any money out of the State Treasury, except in accordance with the provisions of an Act of Assembly setting forth the amount to be expended and the purpose of the expenditure," and the second section of this Act makes it a misdemeanor, punishable by fine and imprisonment, for any officer of the Commonwealth to violate the provisions thereof.

The Legislature of 1909 made no appropriation for the payment of the mileage and salaries of the Members of the Legislature of 1911, and the provisions of the above Act, therefore, are a complete answer to your inquiry. I therefore advise you that you cannot make any payment on account of mileage or salaries to any member of the Senate or House until authorized by a specific appropriation made for that purpose by the incoming Legislature.

I further advise you, in regard to the manner of payment, that a warrant must be drawn by the proper officials of the Senate and House in favor of each member on account of his salary and mileage for each payment to be made, as provided by the Act of April 29, 1909.

Very truly yours,

M. HAMPTON TODD,  
Attorney General.

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***OPINIONS OF THE INSURANCE COM-  
MISSIONER.***

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**OPINIONS OF THE INSURANCE COMMISSIONER.**

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**IN RE NORTHWESTERN MUTUAL LIFE INSURANCE CO.**

Under the Act of June 28, 1895, P. L. 408, a tax of 2 per centum is laid upon the gross premiums received by insurance companies of other states and foreign governments, and no abatement is allowable on account of dividends paid to policy holders.

Office of the Attorney General,  
Harrisburg, Pa., February 2, 1909.

Hon. David Martin, Insurance Commissioner, Harrisburg, Pa.

Dear Sir: Your letter of the 1st inst., in reference to the collection of a two per cent. tax upon gross premiums of every character and description, received from business done within this Commonwealth within the preceding calendar year by insurance companies of other States and foreign countries, received.

The language of the Act of Assembly of 28th of June, 1895 (P. L. 408), governing this subject is found in the first section and is as follows:

"That hereafter the annual tax upon premiums of insurance companies of other States or foreign governments, shall be at the rate of two per centum upon the gross premiums of every character and description received from business done within this Commonwealth within the calendar year preceding."

This language is so plain that it leaves nothing open for construction. It is the gross premiums of every character and description on which the tax is assessed, and no abatement should be allowed under this language on account of dividends allowed to policy holders, and the practice of your department in collecting the full amount of the tax is right.

I return herewith letter of the Northwestern Mutual Life Insurance Company, dated Milwaukee, Jan. 28, 1909, addressed to Hon. John O. Sheatz; also State Treasurer's letter to you of January 30, 1909, on the same subject.

Very truly yours,  
M. HAMPTON TODD,  
Attorney General.

## INSURANCE.

The Attorney General will not decide academic questions.

Office of the Attorney General,  
Harrisburg, Pa., April 27, 1909.

Hon. David Martin, Insurance Commissioner, Harrisburg, Pa.

Dear Sir: I am in receipt of your letter of recent date in which you enclose certain papers relative to the incorporation of the East End Insurance and Improvement Company, afterwards known as the Liberty Improvement Company Bank, and now claiming a legal existence under the name of the Home Life and Investment Company, and you ask to be officially advised of the legal status of this charter, and whether in the event of its being used to transact an insurance business in this Commonwealth it would be subject to the provisions of the Act of 1873 and the supplements thereto of 1876, or whether such business could be commenced when five hundred shares had been subscribed, at five dollars a share, paid in cash. From your letter, and the other papers submitted, it appears that this charter was granted by special act of the Legislature prior to the adoption of the Constitution of 1874, and after a somewhat varied career has not been in actual use for some time. This request for an opinion is premature, as it is not the practice of this Department to give opinions upon questions which are purely academic.

Under the laws of this Commonwealth governing your Department, no company may begin the business of insurance in this State until you have made an examination of its affairs and issued a certificate giving it permission to do so. Whenever any company claiming to act by authority of this charter makes application to you for permission to commence an insurance business in Pennsylvania and you have made the examination required by law and submit the facts so ascertained to this Department, together with a request for an opinion upon the legal rights of the company, you will be entitled to and will receive a prompt opinion based upon the facts as they then exist.

Very truly yours,  
J. E. B. CUNNINGHAM,  
Deputy Attorney General.

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PENNSYLVANIA INSURANCE COMPANY OF PITTSBURG.

The Insurance Commissioner should not issue a certificate to the Pennsylvania Insurance Company of Pittsburg until it brings itself under the terms of the Insurance Act of 1876.



Office of the Attorney General,  
Harrisburg, Pa., August 19, 1909.

Hon. David Martin, Insurance Commissioner, Harrisburg, Pa.

Dear Sir: By your favor of the 27th of July, 1909, you request an opinion as to whether you should authorize The Pennsylvania Insurance Company of Pittsburg to again engage in business, before it has subscribed and paid in a capital of at least one hundred thousand (\$100,000.00) dollars.

It appears from the correspondence and data submitted that The Pennsylvania Mutual Live Stock Company was chartered April 6th, 1852, P. L. 255, by special act of the Legislature. On February 17th, 1854, a supplement (P. L. 74) was approved providing that:

“The Pennsylvania Live Stock Insurance Company shall hereafter be known as the Pennsylvania Insurance Company of Pittsburg.”

This supplement gave it perpetual succession, and power and authority to make contracts of insurance against loss or damage by fire on both the stock and mutual plans.

The capital stock of the company was fixed at fifty thousand (\$50,000.00) dollars by the Act of 1852, with a provision that it may be increased on one hundred thousand (\$100,000.00) dollars. By the Act of 1854 the capital stock was increased to three hundred thousand (\$300,000.00) dollars, with a proviso:

“That no policy of insurance under the stock department shall be issued until two thousand shares of stock shall have been subscribed to the capital stock of said company, and six dollars on each share be paid thereon in cash.”

The company operated as a life insurance company from 1854 to 1891, with a paid up capital of two hundred thousand (\$200,000.00) dollars. In 1891 it reinsured all its outstanding risks and retired from business, distributing its capital, but its corporate powers were not dissolved by the Court.

The present officers of the company present a petition, not sworn to, which says:

“That the organization of said corporation has been maintained since the passage of said Acts of Assembly authorizing the same, and that all taxes and fees due the Commonwealth of Pennsylvania have been promptly paid, and all reports required by said Commonwealth have been made.”

The petition asks:

"That a license or permit may be granted your petitioner by your department authorizing it to issue policies insuring against loss by fire in both the stock and mutual departments as provided by the Act of Assembly above mentioned."

The petition does not set out under what authority of law it asks your department to issue a permit or certificate to authorize it to again engage in business.

The only authority for issuing a permit to an insurance company incorporated under the laws of the Commonwealth of Pennsylvania is contained in Section 10 of the Insurance Act of 1876 which provides:

"As soon as the whole amount of the capital stock of a joint stock company, or fifty per centum of the guarantee capital of a mutual life or accident company, *duly incorporated under this Act*, has been paid in, certificates shall be issued therefor to the person entitled to the same, which certificates shall be transferable at any time upon the books of the company; and the president or secretary of the company shall notify the insurance commissioner that the capital stock of the company has been paid in, and that it is ready to commence business, whereupon the insurance commissioner shall . . . . . examine the assests of the company, and in case he finds it is possessed of money or assests invested in the manner hereinafter specified, . . . . . he shall issue to said company a certificate showing that it has been organized in accordance with the provisions of this act . . . . . which certificate shall empower the company to issue policies and otherwise do the business of insurance for which it was organized."

Section 36 of the Act of 1876 provides:

"That all insurance companies heretofore or hereafter incorporated, except those especially exempt by the terms hereof, shall be subject to the provisions and requirements of the Act of 1873, establishing an Insurance Department."

The Act of 1876 by Section 11 requires joint stock companies to have a paid-up capital stock of not less than one hundred thousand (\$100,000.00) dollars, and mutual companies to have applications for insurance to the amount of two hundred thousand (\$200,000.00) dollars, before the certificate referred to can be legally issued.

If this petitioner has a right to engage in the insurance business it is a right which it obtained by reason of its old charter, entirely independent of the Act of 1876. It is a right which it can exercise,

if it exists at all, without any license or authority from the Insurance Department. The petitioner requests a certificate which only can be issued when one hundred thousand (\$100,000.00) dollars of the capital stock has been paid in, and asks such certificate when it has paid in but twelve thousand (\$12,000.00) dollars.

These old charters have been sustained by the Courts, but the question never has been determined whether or not under them an insurance company can go in and out of business at will.

It being the policy of the State not to permit an insurance company to engage in business on so meagre a capital, you are, therefore, advised to refuse and withhold any certificate to this company until it brings itself within the terms of the Act of 1876, and you will be justified in testing the right of the company to engage in business, if it attempts to do so on two thousand (2,000) shares of capital stock with six (\$6.00) dollars paid in on each share.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

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PHILADELPHIA CASUALTY COMPANY.

A company incorporated under the Act of May 1, 1876, P. L. 53, amended by the Act of July 9, 1897, P. L. 239, authorized to make insurance upon the stock principle, may issue policies against accidents to live stock under paragraphs 3 of section 1 of the Act of July 9, 1897, P. L. 239, providing for insurance "against accidents resulting in injuries of every nature and description to persons or property."

Office of the Attorney General,  
Harrisburg, Pa., November 22, 1909.

Hon. David Martin, Insurance Commissioner, Harrisburg, Pa.

Sir: I have before me your letter of the 19th ult., in which you inform me that the Philadelphia Casualty Company is incorporated under the provisions of the third paragraph of the Act of May 1, 1876 (P. L. 53), as amended by the Act of July 9, 1897 (P. L. 239), and is authorized to make insurance upon the stock principle under the provisions of the third paragraph of Section One of the Act of 9th of April, 1897, and has incorporated into its form of policy a provision in the following language:

"Section D. Against accidental fatal injury to any horse belonging to the Assured and described in the Schedule of Declarations of this Policy, sustained while the Assured or the Assured's paid driver is in charge of

and employing any such horse, and while being used at the place or places mentioned in Declaration No. 4, and for the purposes set out therein, provided a specific premium is exhibited in Declaration No. 4 for such hazard, but not otherwise."

And I note that you inquire whether a company so incorporated for the purposes, as determined in said third paragraph, may lawfully issue this kind of a policy.

The Act above cited distributes insurance into four different classes, which may be popularly phrased as:

1. Fire and Marine Insurance;
2. Life Insurance of Individuals and Granting Annuities;
3. Accident Insurance;
4. Insurance upon the Lives of Horses, Cattle and other Live Stock.

Paragraph 3 contains the provision that insurance made thereunder shall not include "the perils and risks enumerated in the first, second and fourth paragraphs of this section." While the general language of the third paragraph would appear to be in conflict with the general language of the fourth paragraph, and therefore insurance against accidents to live stock resulting fatally would appear to be inhibited by the provision against a company authorized to make insurance under the third paragraph making any kind of insurance upon live stock, I am nevertheless of opinion that such is not the proper construction of the Act.

The purpose of the legislation was to distribute the various kinds of insurance business among the different classes of insurance as above enumerated and, while the language of the third paragraph does include accidents resulting in personal injury to individuals, and does not in express words refer to accidents resulting in injury to horses, cattle and other live stock, nevertheless it does provide for insurance against accidents resulting in injuries of every nature and description to persons or property, and the accident insurance covered by Section D of the policy in question is insurance against accidents to property, and therefore such insurance is within the scope of said paragraph.

There does not appear to be any good reason why, if a company may be authorized to issue policies against accidents to individuals, it should not likewise be authorized to issue policies against accidents to live stock, and, as the general language of Paragraph 3 would include it, I am of opinion that it is not inhibited by the prohibition in that paragraph which refers only to insurance on the lives of live stock.

I am further of opinion that an accident policy could not be issued by a company organized to do business under the fourth paragraph

of Section One of the Act in question; that such insurance can be done only under the third paragraph the language of which, I am of opinion, is sufficiently broad to include the character of insurance embraced within Section D of the policy submitted by the Philadelphia Casualty Company, and I therefore advise you that the company may make valid insurance contracts of the kind embraced within the form of policy submitted.

Very truly yours,

M. HAMPTON TODD,

Attorney General.

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#### DARE'S CASE.

The retention by an agent of his commissions on policies insuring his own property or his own life, does not under the act of May 3, 1909, P. L. 405, constitute a rebate of premiums payable on the policy, provided, the agent charges himself with the whole amount of the premium so that a proper return of the same may be made for the purpose of taxation, and then, in making settlement with the company, deduct the usual amount of commission. Such cases, however, applies only to a bona fide insurance agent engaged in that occupation as a business, or regularly employed as such.

Where the individual has been appointed an agent of an insurance company merely that he might insure his property or life in the company appointing him, and thereby secure the advantage of the usual agents' commission, such circumstances would constitute the giving and receiving of a rebate of the premiums payable on the policy and would be a violation of the act.

Office of the Attorney General,

Harrisburg, Pa., December 8, 1909.

Hon. David Martin, Insurance Commissioner, Harrisburg.

Sir: This Department is in receipt of your letter of December 2, 1909, enclosing a communication of the same date addressed to you by Anson P. Dare of Harrisburg, Pa. In his letter to you Mr. Dare states that he has been engaged in the fire insurance business for over thirty years, and is at the present time the local agent for the Hartford Fire Insurance Company and five other insurance companies specified by name.

Mr. Dare, after stating that he is a property owner and has been accustomed to insure his own buildings in companies for which he is agent, asks to be advised by you whether, under the Act of May 3, 1909, (P. L. 405) the companies for which he is agent would be permitted to allow him to deduct his customary commission for writing policies upon his own property, and whether he would be justified in deducting such commission in settling with the insurance companies for the premiums upon the policies issued upon his own properties.

In order that you may be able to issue proper rulings upon the questions arising under said act, you have requested this Department to advise you "whether it would be a rebate within the meaning of the act in question for an insurance company to pay, or for the agent to accept, the customary commission which is allowed by companies to their agents for securing and writing insurance where such insurance is written upon the life of the agent, or upon property belonging to, or in the custody of, the agent?"

In other words, your inquiry is substantially this: Can an insurance agent doing business in Pennsylvania insure his own property, or his own life, in companies for which he is agent, and take over to himself the same commission that he would have received if he had insured the property or life of another owner or person?

The reply to your inquiry depends upon the proper construction of the said Act of 1909. This act in terms repeals our former Act of May 7, 1889, as amended by the Act of July 2, 1895, applicable only to life insurance companies, and extends, with more stringent prohibitions, to all insurance companies, the legislative policy embodied in those acts.

It is provided by the first section of the act under consideration, in substance, that no insurance company organized under the laws of, or doing business in, this Commonwealth, or any officer, agent, solicitor or representative thereof, or any insurance broker, shall pay, allow or give, or offer to pay, allow or give, directly or indirectly, as inducements to insurance, nor shall any person knowingly receive as such inducement to insurance:

- a. Any rebate of premiums payable on the policy.
- b. Any special favor or advantage in the dividends or other benefits to accrue thereon.
- c. Any paid employment or contract for services of any kind.
- d. Any special advantage in date of policy or age of issue.
- e. Any valuable consideration or inducement whatever not specified in the policy contract of insurance.
- f. Or give, sell or purchase, or offer to give, sell or purchase, as inducements to insurance, or in connection therewith, any stock, bonds or other securities of such insurance company or other insurance company, or any dividends or profits to accrue thereon, except as provided in the act.

With reference to life insurance companies it is provided that no life insurance company organized under the laws of, or doing business in, this Commonwealth, shall make or permit any distinction or discrimination in favor of individuals between insureds of the same class with equal expectation of life in

- a. The amount or payment of premiums or rates charged for policies of life or endowment insurance.
- b. In the dividends or other benefits payable thereon.
- c. In any of the terms or conditions of the contracts it makes.
- d. Nor make any contract of insurance or agreement as to such contract other than as plainly stated in the policy issued thereon.

It seems clear that in the enactment of this legislation the Legislature intended to deal with two broad classifications of persons:

First. Insurance companies and their agents; and

Second. Prospective insureds in insurance companies.

The mischief aimed at by this legislation was the offering of rebates on premiums and various kinds of special favors, benefits and discriminations "as inducements to insurance."

The act is penal and must therefore be strictly construed.

Your inquiry resolves itself into the question whether the retention by an agent of his usual commissions on premiums on policies insuring his own property, or his own life, amounts to the payment by the company and the receiving by him of a rebate on the premiums payable on the policies issued on his property, or his life.

By writing policies of insurance on his own property, or his own life, the agent eliminates the distinction existing in the Act of 1909 between agents and insureds, and places himself in both classes, but by becoming an insured in a company represented by him as agent, he does not lose his identity, or rights, as agent of the company. Among these rights is the right to receive his usual commissions on all business written for his company. It can hardly be contended that the Legislature intended to deprive a bona fide insurance agent of his commissions on policies covering his own life, or his own property, merely because he has followed a natural inclination to insure his life, or his property, in companies which he represents as agent.

The mischief which the Legislature sought to remedy is the unfair treatment of prospective insureds of the same class by offering inducements to one person that are not available to all persons of the same class.

The advantage or inducement accruing to an agent in insuring his own life, or property, is not something held out to him by the company, or an agent of the company, but arises from the fact that he happens to be at the same time the agent of the company and the owner of something which he desires to insure in the company.

I therefore conclude that the retention by an agent of his commissions, under the circumstances above indicated, would not, under a fair construction of the act, constitute a rebate of premiums payable

on the policy, provided, the agent charges himself with the whole amount of the premium so that a proper return of the same may be made for the purposes of taxation, and then in making settlement with the company deducts the usual amount of his commissions.

It must be understood, however, that this conclusion is intended to apply only to the cases of *bona fide* insurance agents engaged in that occupation as a business, or regularly employed as such.

If the circumstances of any particular case should disclose that an individual had been appointed the agent of an insurance company merely to the end that he as such agent might insure his property, or life, in the company appointing him, and thereby secure the advantage of the usual agent's commission, I am of opinion that the retention of commissions under such circumstances would constitute the giving, and receiving, of a rebate of the premiums payable on the policy, and should properly be construed to be a violation of either, or both, sub-divisions "a" or "c," first above mentioned, as the facts in each particular case might indicate.

Very truly yours,

WM. M. HARGEST,  
Deputy Attorney General.

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PENNSYLVANIA MUTUAL LIFE INSURANCE COMPANY OF PHILADELPHIA.

Under the laws of Pennsylvania no insurance company can be licensed to do more than one class of insurance.

When a company has a license to insure on the level premium or legal reserve plan, it is not entitled to a certificate of authority to also do business on the assessment basis, and without such certificate it cannot legally do business.

Throughout the insurance laws and insurance parlance the word "policy" is ordinarily used to indicate the contract of insurance upon which there is a fixed premium. It does not usually indicate a contract with a member of a beneficial association or mutual insurance company.

A "certificate of membership" refers only to the contract between a mutual company or a beneficial association and its members.

Office of the Attorney General,

Harrisburg, Pa., December 17, 1909.

Hon. David Martin, Insurance Commissioner, Harrisburg, Pa.

Dear Sir: Your favor of the 19th ult. concerning the Pennsylvania Mutual Life Insurance Company of Philadelphia, is at hand, accompanied by a letter to you from Messrs. Wilson, Rodgers and McAdams, counsel for said company.



You ask to be advised whether your Department could legally authorize this company to issue policies of insurance on what is known is the level premium or legal reserve plan, and also certificates of membership on a purely mutual plan.

This company was incorporated April 26, 1870, (P. L. 1276) as the Mutual Protective Life Insurance Company of Philadelphia, and its title was first changed to the Reverting Fund Assurance Association and then to the Pennsylvania Mutual Life Insurance Company. The company has been and is now issuing policies of insurance on the level premium or legal reserve plan. The part of its charter contained in Section 2 which is applicable to this question is

“This company may issue policies or certificates of membership on which shall be stated the agreement with members receiving the same, and when signed by the President and counter-signed by the Secretary shall be binding upon the company.”

The company may issue policies or *certificates of membership*. The word “policy” and the words “certificate of membership” have two distinct and separate meanings.

Throughout the insurance laws and in insurance parlance, the word “policy” is ordinarily used to indicate the contract of insurance upon which there is a fixed premium. It does not usually designate a contract with a member of a beneficial association, or mutual insurance company. It does not indicate a certificate of membership. “Certificate of membership” refers only to the contract between a mutual company or a beneficial association and its members, and does not mean a contract of insurance upon which a fixed premium is based. The franchises with which the Commonwealth has invested a corporation are only such as are clearly granted. Doubts are determined in favor of the State and against the corporation. The State has given this company the power to issue policies or certificates of membership; that is to say, either policies of insurance upon a fixed premium basis, or certificates of membership in a purely mutual plan. It has not invested the corporation with the right to issue both, and the company having chosen to exercise the right to issue policies upon the level premium or legal reserve plan, is now exercising all the powers granted to it.

Under the general insurance laws of the Commonwealth no insurance company can be licensed to do more than one class of insurance, and having issued a license to this company to insure on the level premium or legal reserve plan, it is not entitled to your certificate of authority to also do business on the assessment basis. Without such certificate it cannot legally do business in this Commonwealth.

You are therefore advised that it is your duty not only to withhold such certificate, but to prevent the company from doing the mutual business proposed.

Very truly yours,

WM. M. HARGEST,  
Assistant Deputy Attorney General.

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INLAND SAFETY MUTUAL INSURANCE CO.

This company has no legal authority to do a life insurance business in Pennsylvania.

Office of the Attorney General,

Harrisburg, Pa., February 5, 1910.

Samuel W. McCulloch, Insurance Commissioner, Harrisburg, Pa.

Dear Sir: Your favor of October 6, 1909, addressed to the Attorney General, requesting an opinion as to whether the Inland Safety Mutual Insurance Company can exercise the powers of a life insurance company, and if so, what amount of capital will be necessary for it to have before receiving authority to transact the business of life insurance, is at hand.

This company was incorporated under the Act of April 4, 1854, (P. L. 260) with a capital stock of \$125,000. It was by that Act empowered

“To make contracts of insurance with any person or persons, or any body politic or corporate, against loss or damage of property by fire, or any cause of risk; to make all kinds of insurance against loss or damage of goods, merchandise, or other kinds of property in the course of transportation by land or water, or otherwise, and in any vessel or boat or other water craft, and to make insurance upon such goods, wares and merchandise, and to cause themselves to be insured against any loss, damage or risk in course of their business, for such term or terms of time, and for such premium or consideration, and with such modifications and restrictions, as may be agreed upon between said corporation and the persons agreeing with them for insurance, with a capital stock of five thousand shares of twenty-five dollars each, and with all the privileges and powers conferred upon the Mutual Deposit Insurance Company and Girard Fire and Marine Insurance Company of Philadelphia, except such as are inconsistent with the provisions of this Act.”

The Mutual Deposit Insurance Company of Philadelphia, mentioned in the foregoing act, is the Mutual Deposit Insurance Association of Philadelphia, which was incorporated by the Act of 29th April, 1853, (P. L. 660). The Girard Fire and Marine Insurance Company was incorporated by the Act of 26th March, 1853 (P. L. 242).

Neither the original charter of the Inland Safety Mutual Insurance Company, nor the charters of the Mutual Deposit Insurance Association or the Girard Fire and Marine Insurance Company, contain any power to do a life insurance business.

You are therefore advised that you cannot issue a license to the Inland Safety Mutual Insurance Company, or to any other company acquiring said charter, to do a life insurance business in Pennsylvania.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

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#### MUTUAL NATIONAL LIFE INSURANCE COMPANY.

The East End Life Insurance and Improvement Trust Company was incorporated by the Act of April 1, 1872, (P. L. 710). By decree of the court of Allegheny County its name was changed April 20, 1874 to the Liberty Improvement Company; and by decree of the same court the name was again changed, April 15, 1890, to Home, Life and Investment Company of Pennsylvania. Its principal place of business was changed from Pittsburg to Philadelphia, under the act of June 8, 1893, (P. L. 355); and by certificate filed in the Secretary of the Commonwealth's office, June 2, 1909, the name was changed to Union National Life Insurance Company. The charter provides, *inter alia*, power to make all kinds of insurance upon life or lives. Held, that the grant of corporate power was made subject to the amendment to the constitution of 1857, and that therefore upon the passage of the act of March 21, 1873, (P. L. 20), establishing, the insurance department of Pennsylvania, and the supplement of 1876, (P. L. 53, 12,), the said insurance company can exercise the power to insure lives only subject to, and in compliance with, the provision that the company has a paid-up capital of at least \$300,000, and has otherwise conformed to the other acts of the assembly covering the insurance department.

Office of the Attorney General,  
Harrisburg, Pa., February 17, 1910.

Hon. Samuel W. McCulloch, Insurance Commissioner, Harrisburg,  
Pa.

Sir: I have your letter of the 8th inst., enclosing application received from the Union National Life Insurance Company for authority to transact a life insurance business, and also copy of the charter of the company under which it purports to operate, in reference to which you ask my opinion whether a life insurance company can be properly conducted under this franchise, and, if so, what

regulations and requirements as to capital must be complied with before your Department can give the company authority to engage in business.

This company was incorporated by Act of Assembly of April 1st, 1872, (P. L. 710) under the name of the "EAST END LIFE INSURANCE AND IMPROVEMENT TRUST COMPANY OF PITTSBURGH," and was, on April 10, 1872, organized to carry on a banking business to be conducted in the city of Pittsburg.

Subsequently, April 20, 1874, its name was changed, by decree of the Court of Common Pleas of Allegheny County, to that of the "LIBERTY IMPROVEMENT BANK," and, on April 15, 1890, by the decree of the Court of Common Pleas No. 2 of Allegheny County, its name was again changed to that of the "HOME LIFE AND INVESTMENT COMPANY OF PENNSYLVANIA," and by certificate executed by said company under its last mentioned name, its principal place of business was changed from the city of Pittsburg to the city of Philadelphia, under the provisions of the Act of Assembly approved June 8, 1893 (P. L. 355), and on June 2, 1909, by certificate filed in the office of the Secretary of the Commonwealth, its name was changed to that of the "UNION NATIONAL LIFE INSURANCE COMPANY," under which name the present application is made.

The second section of the act of incorporation provides:

"That the capital stock of this company shall consist of one thousand shares of the par value of one hundred dollars each, with the privilege of increasing the same to an amount not exceeding five thousand shares of a par value of one hundred dollars each."

The third section provides that said corporation shall have:

"All the rights and privileges and subjected to all the provisions and restrictions set forth in an act entitled 'An act to incorporate the United Security Life and Trust Company of Pennsylvania' approved the thirteenth day of April, A. D., one thousand eight hundred and sixty-eight."

And by reference to this last mentioned act, P. L. 966, 1868, it will be found that the powers of that company are expressed in the third section thereof as follows:

"The corporation hereby created, although a stock company, may embrace the mutual system, thus combining the benefits of both a stock and mutual insurance company; and shall have power to make all kinds of insurance upon life or lives, to lend money on bottomry or respondentia, to receive and hold on deposit and in trust real estate and personal, and money of individuals and corporations, to insure the respective lives and health of

its members and other, and to make all and every insurance appertaining to life risks of whatever kind or nature, and to receive and execute trusts, to make endowments and grant and purchase annuities, and to cause themselves and others to be insured against any loss or risk in the course of their business, and generally to do and perform all other matters and things connected with and proper to promote their objects."

The Insurance Department of Pennsylvania was established by the Act of 21st March, 1873, (P. L. 20), which was amended by a supplement thereto approved May 1st, 1876, (P. L. 53). In Section 12 of this last mentioned act it is provided:

"Joint stock companies organized to insure lives as specified in the second division of the first section of this act, must have a capital stock of at least three hundred thousand dollars"

And in Section 36 of the same act it is provided:

"That all insurance companies heretofore or hereafter incorporated, except those heretofore exempt by the terms thereof, shall be subject to the provisions and requirements of the act approved the fourth day of April, Anno Domini, one thousand eight hundred and seventy-three, entitled 'An act to establish an Insurance Department' and the several supplements thereto."

The grant of corporate power to this company was made subject to the amendment to the Constitution of 1857, which provides that:

"The Legislature shall have power to alter, revoke or annul any charter of incorporation heretofore conferred by or under any general or special law, whatever in their opinion it may be injurious to any citizens of the Commonwealth; in such manner, however, that no injustice may be done to the corporators."

Therefore, upon the passage of the act creating the Insurance Department and the supplement thereto, above quoted, it held its charter thereafter subject to the provisions governing the conduct of life insurance business in this State, as provided for by these acts.

In the case of the Monongahela Navigation Company vs. Coon, 6 Pa., 379, where an act of incorporation contained a reserved power to the Legislature substantially the same as the constitutional amendment above quoted, Chief Justice Gibson in delivering the opinion of the court says, page 352:

"It is evident, that by accepting additional privileges and powers on the terms prescribed in the grant of them, the company surrendered the inviolability of its contract to the discretion of the Legislature. How this discretion has been exercised it is not for us to say; but if we were

bound to do so, we would promptly say that it has, in the words of the declaratory act, done no injustice to the company."

This case was cited with approval and followed by the Supreme Court in the case of Railroad Company vs. Duncan, 111 Pa., 352, and has been repeatedly followed since.

Further, this company received its charter subject to the general law that was in existence at the time of its incorporation, and to all lawful changes that should subsequently be made therein.

Frankfort & Philadelphia Pass. Ry. vs. City of Philadelphia, 58 Pa. 119.

Wagner Free Institute vs. Philadelphia, 132 Pa. 612.

In re Provident Institution for Savings, 9 Cush. 664.

Boston, Concord & Montreal R. R. vs. The State, 32 New Hampshire, 215.

It is not to be overlooked that this company has never heretofore attempted to exercise the power to insure lives as authorized by its charter, and when, by its act of incorporation, it is authorized to have a capital of \$500,000.00, it certainly does it no injustice, even if that were a judicial question and not a legislative one, to require it to have a paid-up capital of not less than \$300,000.00, as required by the Act of 1876, supra.

I am therefore of opinion that the Union National Life Insurance Company can only exercise the privileges and powers granted to it in its act of incorporation, subject to and in compliance with the terms of the Act of Assembly creating the Insurance Department and the several supplements thereto; and I advise you that, before authorizing them to engage in business as a life insurance company, that they shall satisfy you that they have a paid-up capital of at least \$300,000.00, and that they have otherwise conformed to the Acts of Assembly governing your Department.

Very truly yours,

M. HAMPTON TODD,

Attorney General.

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#### INSURANCE AGENTS' LICENSES.

An insurance agent's license under the Act of April 4, 1873, P. L. 20, cannot be issued to a corporation.

Office of the Attorney General,

Harrisburg, Pa., July 18, 1910.

Samuel W. McCulloch, Insurance Commissioner, Harrisburg, Pa.

Dear Sir: Your letter, addressed to the Attorney General, asking to be advised as to whether an agent's license can be issued to a corporation to do the business of insurance agent, is received.

I understand that there have been recently incorporated companies, to do, among other things, the business of insurance agents, and to solicit insurance risks, and that heretofore your Department has not issued certificates as agents, to any but individuals.

Section 11 of the Act of April 4, 1873 (P. L. 20) provides:

“Companies to which certificates of authority are issued, as provided in the preceding section, shall, from time to time, certify to the Commissioner the names of the agents appointed by them to solicit risks in this State; and no such agent shall transact business until *he* has procured from the Commissioner a certificate, showing that the company has complied with the requirements of this act, and that the *person* named in said certificate has been duly appointed its agent.”

This language does not include or contemplate a corporation as an insurance agent. The question must be treated on the assumption that a corporation chartered to do the business of an insurance agent is properly incorporated within the “any lawful business” clause of the Act of July 9, 1901 (P. L. 624).

Statutes in which the word “person” is used are often construed to include corporations, but are not always so construed. When the Act of 1873 was passed, corporations could not have been contemplated as insurance agents, because there was no authority to incorporate a company to transact such business. Moreover, the Act not only uses the word “person” but also the personal pronoun “he,” and I am, therefore, of opinion that a license ought not to be issued to a corporation as an insurance agent.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

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***OPINIONS TO THE COMMISSIONER OF  
BANKING.***

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**OPINIONS TO THE COMMISSIONER OF BANKING.**

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**BUILDING AND LOAN ASSOCIATIONS.**

A building and loan association whose secretary performs some of the duties usually performed by a solicitor, as examining the title to properties offered for loans, the legal questions being referred to a lawyer not holding the position of solicitor, does not offend against the Act of April 29, 1909, P. L. 289.

Office of the Attorney General,  
Harrisburg, Pa., August 9, 1909.

Hon. J. A. Berkey, Commissioner of Banking, Harrisburg, Pa.

Sir: Your favor of the 15th ult., is at hand, in which you request an opinion as to whether the Sherman Building and Loan Association is violating the law in having one individual hold the office of both Secretary and Solicitor.

It appears from the correspondence submitted to this Department that Samuel S. McCloskey is the Secretary of the said Sherman Building and Loan Association, and that he is also in the real-estate and conveyance business, and is familiar with the examination of titles; that the said Association has no Solicitor; that the Secretary examines the titles to the properties offered to said Association as security for loans, and that legal questions are referred to a lawyer who does not hold the position of Solicitor.

The Act of 1909 (P. L. 289) entitled "An act to prevent any individual from holding, at the same time, more than one of the offices of President, Vice-President, Secretary, Treasurer, or Solicitor of any building and loan association etc," provides that from and after the passage of that Act the same individual shall not hold, inter alia, the office of Secretary and Solicitor, and provides a penalty for violating the provisions of that Act. This Act is a penal statute. It introduces a new rule for the government of building and loan associations, and it must be construed strictly.

The Act of April 29, 1874 (P. L. 96) provides: That a building and loan association shall determine by its by-laws the number, titles, functions and compensation of the officers.

There is no law which requires a building and loan association to have a Solicitor. No law prevents the parceling out of the usual duties performed by a Solicitor to some other officer or officers of the association.

The facts as presented show that the Secretary performs some of the duties which generally attach to the office of Solicitor, but he does not hold that office. The Act in question prohibits only the *holding* of the one or more offices therein named.

You are, therefore, advised that the Sherman Building and Loan Association is not offending against the Act of the twenty-ninth of April, 1909, because its Secretary performs some of the duties performed by a Solicitor, but not in such official capacity.

Very truly yours,

WM. M. HARGEST,  
Assistant Deputy Attorney General.

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BANKS.

The Union Safe Deposit Bank of Pottsville should not be rechartered.

Office of the Attorney General,  
Harrisburg, Pa., September 24, 1909.

Hon. William H. Smith, Commissioner of Banking, Harrisburg, Pa.

Dear Sir: Your favor of the 10th instant addressed to the Attorney General, requests an opinion as to whether or not the Union Safe Deposit Bank, Pottsville, Pa., should be re-chartered.

It appears, upon an examination, that the Pottsville Mutual and Joint Stock Life Insurance Company of Schuylkill County was incorporated by the Act of Assembly of April 21, 1852, P. L. (1854) 860.

This Act of Assembly provides that the corporation "by the same name shall have perpetual succession." By the Act of May 3, 1855 P. L. (1856) 702, the name of the company was changed to that of The Pottsville Life Insurance and Trust Company. By the Act of Feb. 26, 1869, P. L. 279, the Second Section of the Act of Assembly of April 12, 1866, entitled "An Act to incorporate the Security Safe Deposit Trust and Guaranty Company," is extended to the said Pottsville Mutual Joint Stock Life Insurance Company.

I am advised that on March 23, 1874, the Court of Common Pleas of Schuylkill County changed the name from the Pottsville Life Insurance and Trust Company to that of Mechanics Safe Deposit Bank, and on June 13, 1883, the same Court again changed the name from Mechanics Safe Deposit Bank to Union Safe Deposit Bank.

There is nothing in the history of the institution, so far as submitted to this Department, that shows that it has surrendered any of the privileges granted to it by the Act of 1852, and the subsequent legislation, and therefore nothing to show that its right to have "perpetual succession" has been taken away, or in any way impaired. You are therefore advised that there is no legal reason why this so-called bank should be rechartered.

I used the expression "so-called bank" because in the Act of 1852 it is provided "that nothing in this Act shall be construed to allow said corporation to exercise banking privileges" and in the Act of 1856 above referred to, it is provided "that this corporation shall not exercise any banking privileges or issue any certificates or other paper to be circulated as bank paper."

This corporation is unquestionably endowed with the privileges and franchises of a trust company, and probably the name bank was improvidently given to it by the Court of Common Pleas of Schuylkill County. The fact of it being classed as a bank having led to this inquiry, it may be that it ought properly appear on the books of your Department as a trust company, and it may also be that if your Department desires and so requests the corporation may change its name to a trust company.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

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BANKING DEPARTMENT WITNESS.

The prohibition in the banking department act of 1895 against the wilful divulgence of information obtained by the department in making examinations of financial institutions does not apply to criminal prosecutions against officials.

( It is the duty of the banking commissioner and the examiners in proper cases to facilitate prosecutions with such information as they may have. )

When served by a subpoena duces tecum it is the duty of the banking commissioner and an examiner to comply so far as taking with him his report is concerned. Its admissibility in evidence in a criminal prosecution is for the court.

Office of the Attorney General,  
Harrisburg, Pa., March 31, 1910.

Hon. William H. Smith, Commissioner of Banking, Harrisburg, Pa.

Sir: I have your letter of the 31st inst., in which you enclose a copy of a communication from District Attorney Blakeley, of Allegheny County, together with a subpoena served upon William D. Schaeffer, one of the Examiners of your Department, with a *duces tecum* clause requiring the production of certain documents, papers, etc., in the custody of your Department, and I note that you desire to be advised as to what action shall be taken by the Department in reference to the production of papers, and whether compliance with the subpoena will be a violation of the Act of February 11, 1895, prohibiting the Department from disclosing information obtained in consequence of the performance of your duties.

I am of opinion, and so advise you, that it is your duty, and also the duty of Mr. Schaeffer, to comply with the subpoena, and I also advise you to comply therewith so far as taking with him the report is concerned. I do not think, however, that the court would permit the report to be read in evidence. The man, or the men, who made it are present in the court room, and what they know is evidence, but what they reported to you for your guidance in the administration of your Department is not evidence.

And further, in view of the provisions of the Second Section of the Act of April 23, 1909 (P. L. 169), making it your duty to institute prosecutions under the provisions of that Act which make it a misdemeanor for the officials or employes of a banking institution to embezzle or misapply the funds thereof, I am of opinion that the prohibition in the Act of 1895 against the wilful divulgence of information obtained by your Department in making examinations of financial institutions, does not apply to criminal prosecutions against officials, but, on the contrary, it is your duty, and the duty of your Examiners, in proper cases, to facilitate such prosecutions with such information as you may have.

Very truly yours,

M. HAMPTON TODD,  
Attorney General.

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***OPINIONS TO THE SECRETARY OF  
AGRICULTURE.***

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**OPINIONS TO THE SECRETARY OF AGRICULTURE.****COMMERCIAL FERTILIZERS.**

The Act of May 1, 1909, P. L. 344, relating to the manufacture and sale of commercial fertilizers, applies to sales of single ingredients ordinarily used in compounded fertilizers with trade names, and manufacturers cannot either sell such single ingredients or sell and mix the same with other ingredients for the purchaser, according to the purchaser's own formula, without complying with sections 2 and 3 with reference to such sales.

Office of the Attorney General,

Harrisburg, Pa., December 16, 1909.

Hon. N. B. Critchfield, Secretary of Agriculture, Harrisburg, Pa.

Dear Sir: Your letter of October 1st addressed to Mr. Cunningham was duly received.

You request an opinion as to whether fertilizer manufacturers located in this State can legally sell certain separate ingredients that are used in the manufacture of fertilizer, to farmers or consumers who wish to make the same themselves, or that, if the farmer makes the purchase from the manufacturer of the separate ingredients, whether the manufacturer could then mix the same for the farmer according to the farmer's own formula and the manufacturer be paid for the mixing, the manufacturer thus escaping the license fees imposed by law upon such sales.

The Act of May 1, 1909, (P. L. 344) is the law which relates to the manufacture and sale of commercial fertilizers. It provides in Section 1

"That every package of commercial fertilizer sold, offered, or exposed for sale, for manurial purposes within this Commonwealth"

With certain exceptions

"Shall have plainly stamped thereon the name and address of the manufacturer or importer and his place of business, the net weight of the contents of the package, the brand or trade-name of the fertilizer the package contains, and an analysis stating the percentage such fertilizer contains of"

various chemicals.

Every manufacturer is required to file with the Secretary of Agriculture a statement of the name and number of brands of such commercial fertilizer, having distinct trade names, which he intends to offer for sale during the next ensuing year, with a copy of the analysis of each; and also to file an affidavit showing the amount of each brand sold within the last preceding year upon which a license fee is required to be paid.

Section 7 of the act provides:

“The term ‘commercial fertilizers,’ as used in this act, shall be construed to mean any and every substance imported, manufactured, prepared, or sold for fertilizing or manurial purposes, except the dung of domestic animals, marl, lime and wood-ashes, and not exempt by the provisions of Section One of this Act.”

I am advised that some of the separate ingredients desired to be sold are dried blood, or what is commonly known as tankage, being the offal or solid mater from slaughter houses, or garbage, etc., and that these separate ingredients are prepared to some extent before being sold.

Section 7 provides that every substance “*imported, manufactured, prepared, or sold* for fertilizing or manurial purposes,” with the exceptions noted, shall be termed “commercial fertilizers.” The language is plain; if a manufacturer sells a single ingredient which is ordinarily used in fertilizers compounded and given specific names, such single ingredient is a commercial fertilizer within the meaning of the act. It follows, of course, if he also prepares and sells such ingredient, it is within the act. If the manufacturer cannot sell single ingredients without complying with the terms of the act, he cannot sell and mix for the purchasers, single ingredients according to the formula supplied by the purchaser, and be paid for the mixing.

You are therefore advised that the Act of Assembly covers the sales of single ingredients ordinarily used in compounded fertilizers with trade-names, and that manufacturers cannot either sell such single ingredients or sell and mix the same with other ingredients for the purchasers according to the purchasers’ formula, without complying with Section 2 and 3 with reference to such sales.

Very truly yours,

WM. M. HARGEST,  
Assistant Deputy Attorney General.

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#### RENTAL OF FARM.

The Secretary of the Agriculture may rent land for experimental investigation and pay for the same out of the item in the General Appropriation of 1909.

Office of the Attorney General,

Harrisburg, Pa., June 21, 1910.

Hon. N. B. Critchfield, Secretary of Agriculture, Harrisburg, Pa.

Dear Sir: Your favor of the 9th inst., addressed to the Attorney General, is at hand.

You ask to be advised whether you have authority to pay a rental for ground to be leased for the purpose of experimentation work by the Economic Zoologist, in order that he may be able to give directions and instructions to the citizens of the Commonwealth in agricultural pursuits, as to the methods necessary to be employed for the prevention of crop and fruit destruction by insect pests and plant diseases. You state that this work should not be done except upon property owned or leased by the Commonwealth, and that it is apparent that such experimentation work under proper conditions, should be continued.

The Act of March 13, 1895 (P. L. 17), which is entitled:

“An Act to establish a Department of Agriculture, and to define its duties and provide for its proper administration,”

Provides in Section 2, in part, as follows:

“That it shall be the duty of the Secretary of Agriculture, in such ways as he may deem fit and proper, to encourage and promote the development of agriculture, horticulture, forestry and kindred industries.”

Section 6 of this Act also provides that:

“The Secretary may, at his discretion, employ experts for special examinations or investigations, the expenses of which shall be paid by the State Treasurer in the same manner as like expenses are provided by law, but not more than five thousand dollars shall be so expended in any one year.”

The Appropriation Act of 1909 contains, for the Department of Agriculture, the following item:

“For the payment of the special examinations or investigations, as provided in the Act of March 13, 1895, establishing the Department of Agriculture, for two years, the sum of eight thousand dollars.”



I am of opinion, and so advise you, that under the power vested in you by the Act of 1895, you are authorized to rent land for the purpose of experimental investigation, and that such rental is properly payable out of the item in the General Appropriation Act of 1909, which is above quoted.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

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#### EXHIBIT AT LAND SHOW.

The Secretary of Agriculture may pay the expense of an exhibit of agricultural products at the land show at Pittsburgh from his contingent fund.

Office of the Attorney General,  
Harrisburg, Pa., August 17, 1910.

Hon. N. B. Critchfield, Secretary of Agriculture, Harrisburg, Pa.

Sir: This Department is in receipt of your communication of August 9th, 1910, asking to be advised whether you can legally pay, out of the appropriation made to the Department of Agriculture for contingent expenses, such sum as may be necessary to prepare and maintain an exhibit of the agricultural products of the State of Pennsylvania and of the work of your Department at a proposed Land Show to be held in the City of Pittsburgh, Pa., during the month of October, 1910.

In your communication you state that you are informed that the purpose of the proposed exhibition is to present a practical demonstration of the possibilities of the soil in all parts of the United States, and that you regard it as a matter of great importance to the agricultural interests of this State that Pennsylvania should be represented by a proper exhibit.

The Department of Agriculture of this State was created by the Act of March 13, 1895, (P. L. 17), by the 2nd section of which it is provided, *inter alia*, that

"It shall be the duty of the Secretary of Agriculture in such ways as he may deem fit and proper to encourage and promote the development of agriculture, horticulture, forestry and kindred industries."

By the General Appropriation Act of 1909, at page 882, the sum of \$13,500 is appropriated to the Department of Agriculture "for the payment of the contingent fund and traveling expenses of the officers of the Department of Agriculture" for the two years beginning June 1st, 1909 and ending June 1st, 1911.

The adjective "contingent," as used in appropriation bills to qualify the word "expenses" or "fund" has a technical and well understood meaning. It is usual for the legislative bodies authorized by law to make appropriations to enumerate the objects for which specific expenditures are to be made, and then to make a reasonable appropriation for the minor disbursements incidental to the proper operation of any department of government, which cannot well be foreseen and provided for by specific appropriations. For such minor disbursements a round sum is appropriated under the head of "Contingent Expenses" or "Contingent Fund." *Dunwiddie vs. United States* (U. S.) 22 Ct, C1, 269.

The act creating your Department vests in you the official discretion, power and duty of encouraging and promoting the development of agriculture in such ways as you may deem fit and proper.

I am of opinion that if, in the exercise of the official discretion vested in you by law, you are convinced that the establishment and maintenance of the proposed exhibit is a proper way to encourage and promote the development of agriculture in Pennsylvania, you may legally expend, out of any balance now remaining to the credit of the contingent fund of your Department, such sums as you may deem necessary and proper for the purpose above indicated, bearing in mind that you must retain in said fund sufficient money to meet the probable contingent and travelling expenses of your Department for the remainder of the appropriation period.

Very truly yours,

J. E. B. CUNNINGHAM,  
Deputy Attorney General.

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***OPINIONS TO THE STATE  
VETERINARIAN.***

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**OPINIONS TO THE STATE VETERINARIAN.****STATE LIVE STOCK SANITARY BOARD.**

The Act of March 27, 1903, P. L. 100, empowering the state live stock sanitary board to quarantine mad dogs or to shoot all dogs running at large, is clearly within the police power, and any borough ordinance attempting to regulate its enforcement is invalid under section 3, art. xvi, of the constitution, providing that "the exercise of the police power of the state shall never be abridged."

Office of the Attorney General,

Harrisburg, Pa., September 15, 1909.

Dr. Louis A. Klein, Deputy State Veterinarian, Harrisburg, Pa.

Dear Sir: Your favor of the 13th instant is at hand.

You ask to be advised whether the State Live Stock Sanitary Board can proceed with the enforcement of the quarantine in the Borough of Norristown.

By the Act of March 27, 1903, P. L. 100, the State Live Stock Sanitary Board is authorized to "order the quarantine, restraint, confinement or muzzling of any or all dogs within the limits of the locality in which danger of infection (from Rabies or hydrophobia) is deemed to exist." That Act provides in terms that "the authority hereby conferred is not to annul or restrict the authority now possessed by cities or boroughs to quarantine, restrain, confine or muzzle dogs within the limits of their respective jurisdiction. The Act provides for notice and advertisement, and also provides that "should dogs be permitted to run at large or to escape from restraint or confinement, or to go without muzzle in violation of the quarantine . . . . . such dogs may be secured and confined, or they may be shot or otherwise destroyed."

Your letter communicates the fact that pursuant to this Act the State Live Stock Sanitary Board on August 20th placed a quarantine on all dogs in the Borough of Norristown and a portion of the adjoining township of Plymouth, which quarantine was to remain in force for one hundred days from August 20th, and that printed copies of the quarantine were posted in public places in the quarantined districts and advertised in the Norristown Herald, and the Norristown Times; that on Aug. 31st complaint was received that

the quarantine was not being observed, and on Sept. 4th you appointed an agent of the Board of enforce the quarantine and directed such agent to shoot all dogs running at large; that your agent was taken before the Burgess of Norristown and informed that he had no authority to shoot dogs within the borough, and that such action was in violation of the Borough ordinance.

The Constitution of Pennsylvania provides that "the exercise of the police power of the State shall never be abridged." The right to quarantine mad dogs or to shoot them, is clearly within the police power. The Act of Assembly referred to gives the State Live Stock Sanitary Board authority in boroughs, although it does not prevent the borough from exercising their own police regulations. Where the borough fails there is abundant authority in your Board under this Act. No borough ordinance can prevent the proper enforcement of this law, and whether the borough of Norristown has an ordinance or not which prevents shooting or the shooting of dogs therein, it is invalid in so far as it attempts to regulate the enforcement of the police power of the State.

You are advised that your agent has authority, notwithstanding any borough ordinance, to enforce the quarantine by shooting or otherwise destroying any dogs that may run at large.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

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STATE LIVESTOCK SANITARY BOARD.

The Act of April 25, 1907, does not authorize the offering of prizes to be paid by the State.

Office of the Attorney General,  
Harrisburg, Pa., December 9, 1909.

Dr. S. H. Gilliland, State Veterinarian, Harrisburg, Pa.

Sir: Your letter of December 3rd is at hand. You enclose therein letter of Dr. Carl W. Gay, and request an opinion as to whether the State Livestock Sanitary Board can offer two prizes; one for the best pair of draft geldings or mares, to be shown in harness, and the other to be offered for the best single draft gelding or mare to be shown in halter, out of the appropriation of \$5,000.00 made to the Livestock Sanitary Board to carry out the provisions of the Act of April 25, 1907, entitled: "An Act to encourage the breeding of horses; to regulate the public service of stallions; to require the registration of stallions; and to provide for the enforcement thereof."

This Act of Assembly provides for the enrollment of stallions with the Livestock Sanitary Board; the issuance of certificates by said Board; the duties of the Board with reference to examination and passing upon the merits of each pedigree submitted, and with reference to the examination of the soundness of animals. It provides for the form of certificate for the character of the advertisement of the owner. It authorizes the Board to make regulations and provide for the official examination upon the request of owners; and it also provides for fees and penalties for violations of the Act.

There is nothing in it which could, by any liberal view, be construed to authorize the offering of prizes, however conducive that might be to the breeding of high-grade animals.

I therefore advise you that the Livestock Sanitary Board does not have authority under the Act to expend money for such purposes.

Very truly yours,

WM. M. HARGEST,  
Assistant Deputy Attorney General.

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#### LIVE STOCK SANITARY BOARD.

Where hogs have been slaughtered for food and condemned under the live stock sanitary Act of March 25, 1903, P. L. 60, they are to be paid for at an appraisement under that act, and the amount is not affected by the Act of March 30, 1905, P. L. 78.

Office of the Attorney General,

Harrisburg, Pa., April 11, 1910.

Dr. S. H. Gilliland, Secretary State Live Stock Sanitary Board,  
Harrisburg, Pa.

Dear Sir: Your letter of April 6, 1910, is at hand.

You request an opinion as to whether the State Live Stock Sanitary Board, upon proper certificates being filed, may approve for payment vouchers in sums not exceeding twenty-five dollars, or five cents per pound, for the entire carcasses of hogs slaughtered for food purposes and condemned under the Act approved March 25, 1903 (P. L. 60), or whether the Board is limited to ten dollars in payment for such carcasses.

You cite the Act of March 30, 1905 (P. L. 78) as having given rise to the question of the limitation of ten dollars. The Act of 1903 provides for the inspection and disposition of the carcass and meat of an animal *which has been killed for food* and which has been found to be infected with tuberculosis, or with a disease resembling tuberculosis.

The Act of 1905 is intended to prevent the spread of dangerous, contagious or infectious diseases among domestic animals, and provides for the killing of animals affected with various diseases and the appraisement and payment of fixed amounts, which in case of sheep or pigs, is ten dollars.

The two acts are different and of different purposes. The one prevents the eating as food of animals already killed, found to be infected with tuberculosis. The other provides for the killing of animals affected with any one of a number of diseases. If the hog has been killed and the carcass is destroyed because it is infected with tuberculosis, or with a disease resembling tuberculosis, it is to be paid for according to Section 3 of the Act of 1903; that is to say, at a valuation not exceeding five cents per pound, nor twenty-five dollars for the entire carcass.

If the hog must be killed and the carcass destroyed because it is found to be affected with any of the diseases described in the first section of the Act of 1905, then it is to be paid for according to the 5th Section of that Act, to wit, ten dollars.

I therefore advise you that hogs which have been slaughtered for food purposes and are inspected and condemned, according to the Act of 1903, are to be paid for at the appraisement made under that Act, which shall not exceed five cents per pound, nor twenty-five dollars for the entire carcass.

Very truly yours,

WM. M. HARGEST,  
Assistant Deputy Attorney General.

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#### RABIES.

The appropriation for the enforcement of the Act of May 21, 1895, (P. L. 91) and March 30, 1905 (P. L. 78), does not cover the expense necessary in the supervision of rabies and quarantine of dogs.

Office of the Attorney General,  
Harrisburg, Pa., July 7, 1910.

Dr. S. H. Gilliland, State Veterinarian, Harrisburg, Pa.

Sir: Your favor of June 28, 1910, addressed to the Attorney General, was duly received.

You state that the appropriation of \$5,000, made by the General Appropriation Act of 1909, for the control and suppression of rabies, and the quarantine of dogs, as required by the Act of March 27, 1903, will be exhausted before the period for which said appropriation has

been made expires, and that the question has been raised by the Executive Controller as to whether, when such appropriation is exhausted, the control and suppression of rabies must cease.

You ask, also to be advised whether the appropriation for the enforcement of the Act of May 21, 1895 (P. L. 91), and of March 30, 1905 (P. L. 78), is available for the suppression of rabies and the quarantine of dogs.

The Act of 1895 clearly refers to the suppression and control of dangerous, contagious and infectious diseases among domestic animals and the context of the Act shows that it was intended only to include horses and cattle. The Act of 1905 emphasizes this interpretation by enumerating the classes of diseases. This is also emphasized by the appropriation Act of 1909, because a specific appropriation is made for the purpose of enforcing these two acts, and the payment of the indemnity for animals afflicted with such diseases and disposed of, and a separate and specific appropriation is made for the control and suppression of rabies and the quarantine of dogs, under the Act of 1903.

I, therefore, am compelled to advise you that the appropriation of \$175,000 made for the enforcement of the two Acts above referred to, is not available for the suppression of rabies and the quarantine of dogs.

You state that rabies is a highly contagious and dangerous disease, communicable to man, and one of the highest importance to control. If a situation exists where it is necessary to expend money beyond the appropriation, such expenditure may be incurred and a credit settlement against the Commonwealth obtained by the method pointed out by the Act of 1811. The money could not be actually paid, but there would probably be no difficulty in obtaining a deficiency appropriation for the money thus expended.

Very truly yours,

WM. M. HARGEST,

Assistant Deputy Attorney General.

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STATE LIVE STOCK SANITARY BOARD.

The meat of cattle, owned by the State Live Stock Sanitary Board, which are killed in conducting investigations, may be sold.

Office of the Attorney General,

Harrisburg, Pa., July 7, 1910.

Dr. S. H. Gilliland, State Veterinarian, Harrisburg, Pa.

Sir: Your favor of June 29, 1910, addressed to the Attorney General, was duly received.



You ask to be advised whether the State Live Stock Sanitary Board may dispose of the meat of cattle which it is necessary to kill in conducting investigations concerning diseases of animals, and whether such sale must be at auction.

I understand that the Live Stock Sanitary Board, in conducting their experiments, has acquired eleven head of cattle, worth approximately a thousand dollars, which it is necessary to kill in order to complete and terminate the experiments, and that when slaughtered the flesh of the cattle will be healthful and proper for food purposes. It therefore resolves itself into the proposition as to whether or not such property shall be destroyed or sold.

I am of opinion, and so advise you, that it is proper for the Live Stock Sanitary Board, as a Board, to authorize the flesh of such animals, after they have served their purpose for your experiments, to be sold.

There is no requirements that such sale should be made at auction, but the sale ought to be made pursuant to bids received.

Very truly yours,

WM. M. HARGEST.

Assistant Deputy Attorney General.

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#### EXPENSE OF QUARANTINE.

The expense incurred by Dr. W. L. Herbert in quarantining specific dogs of certain designated owners, may be paid out of the appropriation for the enforcement of the Acts of 1895 and 1905.

Office of the Attorney General,

Harrisburg, Pa., July 26, 1910.

Dr. S. H. Gilliland, State Veterinarian, Harrisburg, Pa.

Dear Sir: Your favor of June 28, 1910, and also of July 14, 1910, were both received, as well as the explanatory letter of July 18th, concerning the operations of the State Live Stock Sanitary Board in matters of quarantine.

Your desire to be advised whether, when the appropriation of \$5,000 for the control and suppression of rabies and the quarantine of dogs, as required by the Act of March 27, 1903 (P. L. 100) is exhausted, the appropriation for the enforcement of the Acts of May 21, 1895 (P. L. 91) and of March 30, 1905 (P. L. 78) is available for the suppression of rabies and the quarantine of dogs.

I understand one inquiry to be general, and the other is based upon the report of Dr. W. L. Herbert, in reference to the specific quarantine of certain animals at Red Lion, York County.

The act of 1895 (P. L. 91), establishing the Live Stock Sanitary Board, in section 2 gives authority to the Board:

"To protect the health of the domestic animals of the State; to determine and employ the most efficient and practical means for the prevention, suppression, control or eradication of dangerous, contagious or infectious diseases among certain animals, and for these purposes it is hereby authorized and empowered to establish, maintain, enforce and regulate such quarantine, and other measures relating to the movements and care of animals and their products \* \* \* \* as it may deem necessary, and to adopt from time to time all such regulations as may be necessary and proper for carrying out the purposes of this Act."

The Act of 1905 (P. L. 78) is an act to further define the duties and powers of the Live Stock Sanitary Board. It requires, in Section 1, "that all practitioners of veterinary medicine in Pennsylvania shall, immediately upon gaining information thereof, report to the secretary of the Live Stock Sanitary Board the occurrence among animals of any one of the following diseases". (Then follows a number of diseases, among which rabies or hydrophobia is enumerated).

The General Appropriation Act of 1909 appropriated \$175,000 for the enforcement of these two Acts.

These Acts are broad in their scope and authorize the Live Stock Sanitary Board to establish and regulate such quarantine as may be necessary to protect the health of the domestic animals of the State.

I am advised that under this Act of Assembly it has been the policy of the Live Stock Sanitary Board to authorize its agents in all proper cases to place under individual quarantine all domestic animals such as horses, mules, cattle, sheep, goats, swine, cats and dogs, bitten or exposed, and when the quarantine is not observed the owner is proceeded against, as outlined in Section 5 of the Act of 1895.

The Act of 1893 is an Act to prevent the spread of the diseases known as rabies or hydrophobia and it provides:

"That whenever the disease \* \* \* \* shall occur among dogs or other animals, in any locality in Pennsylvania, and it is adjudged by the Live Stock Sanitary Board that the disease is spreading, or is liable to be spread by dogs that have been exposed, the said Board may order the quarantine, restraint, confinement or muzzling of any and all dogs within the limits of the locality in which the danger of infection is deemed to exist."

The General Appropriation Act of 1909 provided \$5,000 for the carrying out of the provisions of this Act. It is this appropriation which is about exhausted. This Act refers to the general quarantine

of dogs to be placed on a locality. The purposes of the two Acts are different. One is an individual quarantine of dogs and other animals; the other is a general quarantine of dogs only, within a particular district.

It appears that the expenses incurred by Dr. W. L. Herbert, as shown by his voucher, and the copy of the orders of quarantine, were for the quarantine of specific dogs of certain designated owners, and was the character of individual quarantine which it has been the practice of the Board to enforce under the authority granted to it by the Act of 1895 above mentioned.

I am of the opinion that this charge is properly payable out of the appropriation for the enforcement of the Acts of 1895 and 1905, and any specific quarantine of certain dogs or other animals which is laid under the provisions of these Acts, is payable out of the appropriation therefor. However, the expenses of a general quarantine of dogs, under the Act of 1903, cannot be paid out of the appropriation for the enforcement of the Acts of 1895 and 1905, even though the appropriation for the enforcement of the Act of 1903 be exhausted.

If the situation exists where it is necessary to establish such a general quarantine and to expend money beyond the appropriation made therefor, such expenditure can be only provided for by a deficiency appropriation at the next session of the Legislature.

I herewith return to you copies of the order of quarantine and the vouchers of W. H. Herbert.

Very truly yours,

WM. M. HARGEST,

Assistant Deputy Attorney General.

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***OPINIONS TO THE COMMISSIONER  
OF FORESTRY.***

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**OPINIONS TO THE COMMISSIONER OF FORESTRY.**

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**FORESTRY RESERVE COMMISSION.**

It is improper and unlawful to employ and pay members of the Forestry Commission for examination and reporting the actual conditions of the cut over portions of the State.

Office of the Attorney General,

Harrisburg, Pa., Aug. 6, 1909.

Hon. Robert S. Conklin, Commissioner of Forestry, Harrisburg, Pa.

Dear Sir: Your favor of July 23rd, 1909, addressed to the Attorney General, asking whether it would be proper for your Department to employ members of the Forestry Reserve Commission in the work of examining and reporting the actual conditions of the cut over lands of the State to be used in the report of your Department for the current year 1909, was duly received.

In the consideration of this question the Act of Assembly creating your Commission has been carefully examined. Among other things, it provides that the members shall serve without salary, but shall be reimbursed for all necessary expenses incurred by them in the performance of the duties of their office.

There being no explicit legislative authority to employ members of the Commission in its work, and no legislative appropriation in terms providing for the pay of such work by members of the Commission, you are advised that it is not only improper but also unlawful to employ and pay members of the Commission for the work to which you refer.

Very truly yours,

WM. M. HARGEST,

Assistant Deputy Attorney General.

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**RANGERS.**

The Forestry Commissioner is without statutory authority to purchase building and grounds for a forest ranger.

Office of the Attorney General,

Harrisburg, Pa., Feb. 16, 1910.

Hon. Robert S. Conklin, Commissioner of Forestry, Harrisburg, Pa.

Dear Sir: Your favor of the 3rd inst. enclosing copy of a letter from William H. Craft, offering to you a property for sale, consisting of building and grounds as suitable for the residence of a ranger, is at hand.

You request an opinion as to whether, under the Act of 1901, creating the Department of Forestry, and the subsequent appropriation acts, you have authority to purchase the property.

The Act of Feb. 25, 1901 (P. L. 11) to establish the Department of Forestry, provides for the acquisition and purchase of land for forest reservation, and provides:

“That in no case shall the amount paid for any tract of land, purchased under the provisions of this Act, exceed the sum of five dollars per acre.”

The Appropriation Act of 1909 (P. L. 745), contains an appropriation “for the purchase of lands by the Department of Forestry, to be set aside and held as State Forest reserves”.

It is apparent that neither of these acts contemplate property upon which there are buildings used for residence purposes, and without specific legislative authority you have no right to make such purchase.

You are therefore advised that you have no authority to make the purchase referred to in your communication.

Very truly yours,

WM. M. HARGEST,

Assistant Deputy Attorney General.

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***OPINIONS TO THE DAIRY AND FOOD  
COMMISSIONER.***

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**OPINIONS TO THE DAIRY AND FOOD  
COMMISSIONER.**

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**FINES.**

The fines paid for the violation of the oleomargarine law of May 1, 1901, (P. L. 327) belong to the State of Pennsylvania.

Office of the Attorney General.

Harrisburg, Pa., June 23, 1909.

Hon. James Foust, Dairy and Food Commissioner, Harrisburg.

Sir: I am in receipt of your communication of April 22nd, asking to be advised whether a fine imposed by the Court of Quarter Sessions of Luzerne County against J. J. Williams, at No. 268 Nov. Term, 1908, upon his plea of guilty of violating the oleomargarine act of May 29, 1901, (P. L. 327) belongs to the County of Luzerne, or is payable to you as Dairy and Food Commissioner of the Commonwealth, to be by you covered into the State Treasury.

I understand the facts in connection with your inquiry to be that on January 29, 1909, J. J. Williams entered a plea of guilty to an indictment charging him with violations of the oleomargarine act of May 29, 1901 (P. L. 327), and on January 30, 1909, was sentenced to pay a fine of \$100 and the costs. The fine and costs were paid to the Sheriff of the county and by him paid into the county treasury. Upon demand made by you or your agents for payment to you of the said fine of \$100 payment has been refused on the ground that the fine belongs to the County of Luzerne and that you are not entitled to collect the same for the purpose of paying it into the State Treasury.

You ask to be advised whether, in the opinion of this Department, you are entitled to collect this fine to the end that the same may be paid into the treasury of the Commonwealth.

As a general proposition, all fines imposed upon any party by any court or criminal jurisdiction are, under the provisions of the 78th Section of the Act of March 31, 1860 (P. L. 451), to be decreed to be paid to the Commonwealth "but the same shall be collected and received for the use of the respective counties in which such fines shall have been imposed as aforesaid, as is now directed by law."

Special provision has been made by existing legislation, however, for the disposition of penalties and fines imposed under the said oleo-



margarine act of 1901. This act of 1901 supplied the Act of May 5, 1899 (P. L. 241). Under the Act of 1899 it was provided in substance that every person violating any of the provisions of that act should forfeit and pay the sum of \$100 to be recovered in a suit for such penalty, and that any person violating any of the provisions of that act should also be guilty of a misdemeanor, and upon conviction thereof be punished by a fine, etc. It was expressly provided in said Act of 1899 that all penalties and costs imposed and recovered under the provisions of that act, and all fines imposed upon any person after conviction, should be paid to the Dairy and Food Commissioner, or his agent, and by him immediately covered into the State Treasury.

The present Act of 1901 provides in the 6th Section thereof for a suit for a penalty for a violation of any of the provisions of the act, and it is expressly provided in said section that all penalties and costs imposed and recovered under the provisions of this act shall be paid to the Dairy and Food Commissioner, or his agents, and by him immediately covered into the State Treasury, to be paid out and used as provided in said act.

In Section 7 of the act it is provided that in addition to such penalty every person violating any of the provisions of the act shall also be guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine, etc. There is no express provision in Section 7 that all fines imposed after conviction for a misdemeanor shall be paid to the Dairy and Food Commissioner, and this omission from Section 7 of the Act of 1901 as compared with the Act of 1899 seems to have given rise to the contention in the present case to the effect that whilst all penalties and costs recovered in civil suits for such penalties are to be paid to the Dairy and Food Commissioner, fines imposed after conviction for a misdemeanor in the criminal courts are not payable to the Dairy and Food Commissioner, but belong to the county in which such fines are imposed.

If Section 6 and 7 of the said Act of 1901 contained the only provisions relative to this matter, a persuasive argument might be made in support of the contention of the County of Luzerne.

An examination of the language of Section 11 of the act clearly discloses the legislative intent to be that all fines imposed after convictions on charges of misdemeanor, as well as all penalties collected, shall be paid to the Dairy and Food Commissioner, to be by him paid into the State Treasury.

It is provided by said Section 11 that any citizen of the Commonwealth may, in the name of the Commonwealth, begin a suit for penalty or prosecution for misdemeanor, giving notice to the Dairy and Food Commissioner of the commencement of such suit or prosecution, "and such citizen shall, upon complying with the provisions of this section, be entitled to receive one-half of any penalty or fine

which may be recovered in such proceeding and paid to the Dairy and Food Commissioner, and immediately upon the receipt and covering into the treasury of any such penalty or fine, recovered and paid in any proceeding commenced by a citizen as aforesaid, the Dairy and Food Commissioner shall pay the one-half thereof to the said citizen so commencing said proceeding and complying with the provisions of this section."

It is perfectly clear from the language of this section that the Legislature intended that all penalties and fines should be paid to the Dairy and Food Commissioner, or his agent, and that the Dairy and Food Commissioner, in the event that the suit or prosecution has been instituted by a citizen, should pay to such citizen one-half of any penalty or fine recovered.

Section 11 deals with both penalties and fines as separate and distinct items, the one being recoverable in a suit for such penalty, and the other being imposed as the result of a criminal prosecution, and clearly contemplates that both penalties and fines recovered or imposed under the act shall be paid to the Dairy and Food Commissioner.

You are therefore advised that, in the opinion of this Department, as Dairy and Food Commissioner you are entitled to recover from the County of Luzerne the said fine of \$100 to the end that you may pay the same into the State Treasury.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

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#### OLEOMARGARINE LICENSES.

Under the oleomargarine Act of May 29, 1901, P. L. 327, the State Dairy and Food Commissioner has no power to revoke a license for violation of the act.

Office of the Attorney General,  
Harrisburg, Pa., February 16, 1910.

Hon. James Foust, Dairy and Food Commissioner, Harrisburg, Pa.

Dear Sir: Your favor of January 27th addressed to the Attorney General, requesting an opinion as to whether you have "the power to revoke a license issued under the Act of May 29, 1901, to dealers who are selling oleomargarine colored to a more or less extent in imitation of yellow butter, either by ingredients used, or by the process of manufacture, but which contains no artificial coloring," and

also whether such license "can be revoked before the licensee has been convicted of a violation of the law under which the license was granted," is received.

The Act of May 29, 1901 (P. L. 327), is entitled:

"An Act to prohibit the manufacture and sale of oleomargarine, butterine, and other similar products, when colored in imitation of yellow butter; to provide license fees to be paid by manufacturers, wholesale and retail dealers \* \* \* and to prescribe penalties and punishment for the violations of this act, and the means and the method of procedure for its enforcement, and regulate certain matters of evidence in such procedure."

The Act provides that no person, firm or corporation shall sell oleomargarine, colored to imitate yellow butter, nor sell uncolored oleomargarine without first obtaining a license so to do. It provides for an application for the license and what said application shall contain; it requires the Dairy and Food Commissioner to issue the license

"If the said application is satisfactory to the said Dairy and Food Commissioner, and said name and style shall not, in the judgment of the Dairy and Food Commissioner, be calculated to deceive or mislead the public as to the real nature of the business so proposed to be carried on;"

It provides that

"All licenses under this Act shall expire on the 31st of December of each year,"

and for a transfer of the license under "regulations made by the Dairy and Food Commissioner;" it prescribes fines and penalties for the violation of the Act. It, however, nowhere provides that the application or the license shall stipulate that the license is revocable by the Dairy and Food Commissioner, and the Act does not prescribe as a penalty for its violation, that the Dairy and Food Commissioner may revoke the license.

It is the settled law, by the trend of authorities in this State and elsewhere, that the power which grants a license has the right to revoke it where it is obtained by fraud; where the Act of Assembly or the ordinance authorizing the license so provides, or where it is stipulated in the license itself that it is revocable by the licensing power.

The converse of this proposition is also the settled law—that there is no authority to revoke a license,

- (a) Where it is not obtained by fraud;
- (b) Where the Act of Assembly or ordinance does not invest the licensing power with the authority to revoke;
- (c) Where the licensee has not stipulated or agreed that the license is revocable, either at the pleasure of the licensor, or for a violation of the law.

In Pennsylvania it is provided by Act of Assembly, and also decided by the courts, that

“Where a statute creates a right or liberty, or confers a power, and prescribes a particular remedy for its enforcement, such remedy is exclusive.”

It is also held that when a statute imposes a duty where none existed before, the presumption is that the remedy provided therein for the breach of the duty is exclusive. This principle is sustained in a number of authorities, of which the case of *U. S. vs. McFarland*, 28 App. D. C., is one where the Court of Appeals of the District of Columbia held, that,

“Where statutes, giving the municipal authorities power to make plumbing regulations, and to enforce them in the manner prescribed, provide that any person violating such regulations shall be punished by fine or imprisonment, such penalty is exclusive, and the authorities have no right to impose an additional penalty for the violation of the regulation by revoking a license regularly issued to a plumber because of his violation of such regulations.”

The Act of 1901 establishes regulations which did not therefore exist. It creates rights and liabilities; confers powers upon licensees; and provides penalties for its violation which do not include the revocation of the license.

You are, therefore, advised that, under the Act of May 29, 1901, you have no power to revoke a license for a violation of that law.

This opinion in no way conflicts with that of Deputy Attorney General Fleitz, given to you March 25, 1908, concerning the license to Henry H. Hopper, wherein he up-held your power to revoke because he found “by the fair weight of the evidence in the case before me, it is clear that the license was obtained by fraud.”

It becomes unnecessary to answer the second part of your inquiry.

Very truly yours,

WM. M. HARGEST,  
Assistant Deputy Attorney General.

## OLEOMARGARINE.

The Dairy and Food Commissioner may not require an affidavit to be made to the application for license to manufacture and sell oleomargarine.

Office of the Attorney General,  
Harrisburg, Pa., December 31, 1910.

Hon. James Foust, Dairy and Food Commissioner, Harrisburg, Pa.

Sir: Your letter of recent date requesting an opinion as to the form of application for oleomargarine license certificates was duly received. You state that you have been asked by the Executive Committee of the Pennsylvania State Grange, and committees representing the Pure Butter Protective Association of Pennsylvania and the Pennsylvania Dairy Union,

"To require applicants for license to manufacture or sell oleomargarine to sign and swear to such form of application and license as will disclose whether or not the applicant while at any time holding a State license has manufactured or sold any other than *white* oleomargarine, or has in any manner violated the State oleomargarine law, and whether or not the applicant intends to manufacture or sell other than *white* oleomargarine, and that if it shall appear that in the application the applicant intends to manufacture or sell other than *white* oleomargarine, a license should be refused."

You must find your right to require such information within the terms of the law. The act regulating your duties is that of May 29, 1901 (P. L. 327). If that act does not give you the authority to require such information you cannot demand it.

Section 2 of that act provides:

"Every person, firm or corporation, and every agent of such person, firm or corporation, desiring to manufacture, sell, or offer, or expose for sale, or have in possession with the intent to sell, oleomargarine, butterine, or any similar substance, not made or colored in imitation of yellow butter, shall make application for a license so to do, in such form as shall be prescribed by the Department of Agriculture through its agent, the Dairy and Food Commissioner; which application, in addition to other matters which may be required to be stated therein by said Dairy and Food Commissioner, shall contain an accurate description of the place where the proposed business is intended to be carried on, and the name and style under which it is proposed to conduct the said business. If the said application is satisfactory to the said Dairy and Food Commissioner, and said name and

style shall not, in the judgment of the Dairy and Food Commissioner, be calculated to deceive or mislead the public as to the real nature of the business so proposed to be carried on, he shall issue to the applicant or applicants a license, authorizing him, her or them to engage in the manufacture or sale of oleomargarine, or butterine, or any similar substance, which shall not contain any coloration or ingredient that causes it to resemble or be in imitation of yellow butter."

Your duty under the act is to obtain information which will lead you to conclude that the proposed business, and the name and style under which it is proposed to conduct it, shall not be calculated to deceive or mislead the public as to the real nature of the business to be carried on. When you have so concluded the duty is mandatory on you to issue the license. You have a right to obtain any reasonable information which is pertinent to such inquiry, but you do not have a right to demand information which is not pertinent thereto.

This request asks you to require the applicant to swear to a form. The oleomargarine law, and no other law which I have been able to find, gives you the authority to demand an oath. Such an oath would be mere surplusage. If such an oath were untrue the party making it could not be convicted of perjury. It therefore follows that you ought not to demand an application to be sworn to where the law gives you no right to make such demand and where no penalty could be imposed for the violation of such oath.

This request also asks you to require the applicant to state that he has not manufactured or sold other than "white oleomargarine." The words "white oleomargarine" do not occur in the act. Opinions may differ as to what is white oleomargarine.

The Act of Assembly uses the words "oleomargarine, butterine or any similar substances not made or colored in imitation of yellow butter" and "which shall not contain any coloration or ingredient which causes it to resemble or be an imitation of yellow butter."

In this respect you should follow the language of the Act of Assembly and substitute no other.

You have the right, in order to determine whether the application is satisfactory to you, and that the name and the style be not calculated to deceive or mislead the public as to the real nature of the business so proposed to be carried on, to require the applicant to state that he has not theretofore violated the State oleomargarine law, and has not, therefore, manufactured or sold any oleomargarine, butterine or any similar substance "made or colored in imitation of yellow butter," or "which contained any coloration or ingredient that caused it to resemble or be an imitation of yellow butter, and that he will in the future conform strictly to the law.

I conclude, and so advise you:

1st. That you have no right to demand an affidavit to be made to the application.

2nd. You have a right to require the applicant to say that he has not theretofore violated, and will not violate, the oleomargarine law, or that he has not theretofore sold and will not sell, oleomargarine, butterine or other similar substances which contains any coloration or ingredient which causes it to resemble or be an imitation of yellow butter, but you have not a right to require him in terms to say that he has not sold any other substance than *white* oleomargarine, if the oleomargarine defined in the act and "white oleomargarine" are or may be construed to mean different articles.

Very truly yours,

WM. M. HARGEST,  
Assistant Deputy Attorney General.

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***OPINIONS TO THE COMMISSIONER  
OF HEALTH.***

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**OPINIONS TO THE COMMISSIONER OF HEALTH.**

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**MORGANZA SCHOOL.**

The Pennsylvania Reform School at Morganza does not have the right, in the absence of express legislative grant, to condemn land for sewage disposal purposes nor to lay sewers across private property.

Office of the Attorney General,  
Harrisburg, Pa., August 14, 1909.

Hon. Samuel G. Dixon, Commissioner of Health, Harrisburg, Pa.

Sir: Your favor of the 10th inst., inquiring whether The Pennsylvania Reform School at Morganza, Pa., has the right to condemn land for sewage purposes, and whether it has the right to lay sewers across private property for the purpose of reaching the sewage disposal plant, is at hand.

The condemnation of property is what is known in the law as the right of eminent domain. It is a right inherent in the sovereign to condemn private property for public use, paying to the owner the compensation to be ascertained according to law. This right always lies dormant in the State until, by Legislative action, it is vested in some agent such as a corporation or a municipality, and even municipalities do not possess the right of eminent domain until it is conferred by appropriate legislation. The power to take a man's property without his consent is against common right and, therefore, all Acts of Assembly relating to the taking of private property are strictly construed, and never extended by implication. It has been held that the grant of authority to construct a public work does not imply the right to take private property. It is also held that though the carrying out of an authorized work would be impossible unless the power of eminent domain were exercised, it does not necessarily follow that the Legislature, therefore, intended to grant the right to exercise it. Having in mind these principles it is necessary to find some legislative authority to The Pennsylvania Reform School to condemn private land for the purposes you refer to, assuming that those are public purposes.

There is no statute which gives the right generally to institutions of this kind, and the only statutes which I have been able to find referring especially to this institution are the Act of April 22, 1850,

P. L. 538, by which it was incorporated as "The House of Refuge of Western Pennsylvania," and the Act of March 20, 1872, P. L. 27, which authorizes the change of name to that of "Pennsylvania Reform School," and also authorizes its change of location. In neither of these Acts is any authority of eminent domain conferred.

You are, therefore, advised that the school has not the right-either to condemn land for sewage disposal purposes, or the right to lay sewers across private property for the purpose of reaching a sewage disposal plant.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

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CERTIFIED COPIES OF RECORD.

The Act of May 28, 1907, (P. L. 305), does not make it obligatory upon the Commissioner of Health to certify copies of the records and papers in his Department.

Office of the Attorney General,  
Harrisburg, Pa., January 3, 1910.

Hon. Samuel G. Dixon, Commissioner of Health, Harrisburg, Pa.

Dear Sir: Your favor of the 30th ult., calling attention to the act approved May 28, 1907, (P. L. 305) which provides

"That certified copies of all records, documents and papers in the possession of the Department of Health, or of any bureau, division or officer thereof, when duly certified by the Commissioner of Health, under the seal of the Department of Health, shall be received in evidence in the several courts of this Commonwealth, in all cases where the original records, documents and papers will be admitted in evidence, with the same force and effect as the original."

is received.

You state that you have responded to every request heretofore made for such certified copies, but that "refusal of such information hereafter, except only upon the order of Court, is now contemplated. Your advice with respect to the propriety of adopting such a general policy is requested."

This Department would not presume to advise you of the propriety of adopting any general policy for your Department, even though its advice is requested.

This Act of Assembly, as you say, is not obligatory upon the Commissioner of Health to certify copies. The Commissioner of Health may certify copies of records, documents, papers, etc., when he believes it to be for the best interests of the public or of his Department so to do. He is not required to certify copies of records, documents and papers except when duly and regularly subpoenaed to appear in Court to produce the originals in a case then pending, in which event, to relieve the annoyance of the Commissioner's appearing he may send the certified copies of such papers as are relevant to the question at issue.

This Act of Assembly was passed for the relief of the Commissioner of the Department of Health, and under it any policy which he conceives to be for the best interests of the Commonwealth may be adopted; that is to say, he may in certain cases give certified copies when he thinks it is for the interest of the public. He may in certain cases decline to give certified copies, or he may establish a rule to certify copies only after he has been subpoenaed to produce the originals.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

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#### PUBLIC HEALTH—COSTS.

Costs, in summary proceedings for violation of the public health Act of May 14, 1909, P. L. 855, where defendants have been convicted, imprisoned and discharged without payment, are not chargeable against the county and should be paid by the Department of Health.

Office of the Attorney General,  
Harrisburg, Pa., April 14, 1910.

Dr. Samuel G. Dixon, Commissioner of Health, Harrisburg, Pa.

Dear Sir: Your favor of April 1st, addressed to the Attorney General, is at hand.

You state that, under the Act of May 14, 1909 (P. L. 855)—being an Act for the protection of public health—convictions have been had in summary proceedings before justices of the peace, under the 24th Section thereof; that in several instances defendants unable to pay the fine and costs, have been sentenced to jail, and subsequently discharged, and the question has arisen as to whether the county in such cases is liable for the costs.

You ask to be advised whether the counties are liable, and if not, whether the Department of Health should pay the costs in such cases.

In order to recover costs accrued in a criminal proceeding from a county, it is necessary to show some statute obliging the county to pay, and when this cannot be done, the county is not liable. The only statute that might be thought to apply to the costs in cases of a discharge after conviction in a summary proceeding, is the Act of March 31, 1860 (P. L. 445), known as the Criminal Procedure Act, which provides in Section 64, among other things:

“In all cases of conviction of any crime, all costs shall be paid by the party convicted; but where such party shall have been discharged according to law, without payment of costs, the costs of prosecution shall be paid by the county.”

But it has been settled by the Courts that this provision of the Act does not apply to summary convictions before a Justice of the Peace.

The magistrates and officers of the law are entitled to their proper costs, and “it is the policy of the Commonwealth not to discourage good faith criminal prosecutions.” It is important to the Department of Health that no obstacle be imposed to the bringing of such prosecutions when the necessity arises. Your Department has a contingent fund for the purpose of enforcing the laws relating to the public health, of which the Act of 1909 is one.

I am, therefore, of opinion and so advise you, that the costs in cases of summary proceeding, where the defendant has been convicted, imprisoned and discharged without payment of the costs, are not chargeable against the county, and that in such cases these costs should be paid by the Department of Health.

Very truly yours,

WM. M. HARGEST,  
Assistant Deputy Attorney General.

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***OPINIONS TO THE CHIEF OF DEPART-  
MENT OF MINES.***

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**OPINIONS TO THE CHIEF OF DEPARTMENT  
OF MINES.**

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**FIRE BOSSES.**

The fact that the mine foreman signs the report will not legalize an examination of a gaseous mine, made in the absence of the regular certified fire-boss, by a non-certified man in violation of section 1, art xvi, of the Act of May 15, 1893, P. L. 52, relating to Bituminous coal mines.

Office of the Attorney General,  
Harrisburg, Pa., April 30, 1909.

Hon. J. E. Roderick, Chief, Department of Mines, Harrisburg, Pa.

Sir: I have your letter of April 29th, asking advice upon the following question:

"Can a bituminous mine foreman have a man who is not certified make an examination in a gaseous mine, in case of the absence of the regular certified fire boss, and take the responsibility on himself, provided the mine foreman signs the fire boss' report book for the non-certified man?"

The Act of May 15, 1893, Article 16, Section 9, (P. L. 76) provides as follows:

"No person shall act as fire boss in any bituminous coal mine unless granted a certificate of competency by any of the several examining boards."

The said Act of Assembly further provides for the examination and certification of fire bosses and states the qualification necessary for the appointment. I therefore advise you that it is not lawful or proper for a non-certified man to make the examination of a bituminous coal mine, and that if such an examination is made by a non-certified man, the fact that the mine foreman signs the fire boss' report book for him does not legalize such action.

Very truly yours,

M. HAMPTON TODD,  
Attorney General.

## BOARD OF EXAMINERS OF MINE INSPECTORS.

The members of the Board are entitled to mileage of six cents per mile to be paid once for each continuous session of the Board where there is no adjournment for a longer period than forty-eight hours.

Office of the Attorney General,

Harrisburg, Pa., July 27, 1909.

Hon. J. E. Roderick, Chief, Department of Mines, Harrisburg, Pa.

Sir: The Department is in receipt of your communication of July 20th, 1909, enclosing a letter to you from C. K. Sloman, Clerk of the Anthracite Mine Inspectors Examining Board. You ask to be advised whether the members of that Board are entitled to mileage at the rate of six cents a mile "with no restrictions or qualifications as to the number of trips to be allowed from the homes to the place of examination," stating that the Auditor General has determined that the provisions of the Act of June 26th, 1895 (P. L. 347) restrict the payment of mileage to once for each session.

The Mine Inspectors Examining Board is created by the Act of June 2, 1891, (P. L. 176), and Section 4 of Article II provides that the "said Board of Examiners shall be permitted to engage the services of a clerk, and they, together with the clerk, shall each receive the sum of five dollars per day for every day they are actually engaged in the discharge of their duties under this appointment, and mileage at the rate of six cents per mile from their home to the place of meeting and return by the nearest practicable railway route."

There is nothing in that Act to prescribe or limit the number or length of the sessions of the Board.

The Act of June 26, entitled "An Act equalizing and fixing the compensation and mileage of the members of the several boards appointed under the provisions of the Act of June 2, 1891," etc., provides that:

"From and after the passage of this act the members of the several boards appointed under the provisions of the Act approved June second, one thousand eight hundred and ninety-one, to examine candidates for appointment respectively as inspectors and foremen of anthracite coal mines, shall receive, in lieu of all compensation, mileage, expenses, emoluments or allowances heretofore paid them, as follows: Six dollars per day for each day during which said members shall be actually in attendance on the sessions of the Board, and mileage at the rate of five cents for each mile actually traveled, coming from the home of the member to the place of meeting of the Board and returning from said place to said home by the shortest practical railway

route; provided, that mileage shall be paid but once for each continuous session of the Board, and by a continuous session shall be meant a session during the course of which no adjournment for a longer period than forty-eight hours shall take place."

As the law stood after the passage of the Act of 1895, the members of both Boards were entitled to six dollars per day and mileage once only for each session at the rate of five cents for each mile actually traveled.

The Act of June 8, 1901 (P. L. 535) amended Article II of the Act of June 2, 1891, above referred to, and re-enacted Section 4 of said Act, which provides that the Mine Inspectors' Board of Examiners shall receive the sum of five dollars per day for every day they are actually engaged in the discharge of their duties, and mileage at the rate of six cents per mile. This amendment is silent as to what constitutes a session of the Board, and as to whether mileage is to be paid for travelling to sessions oftener than once for each session.

It is settled that when an Act of Assembly is amended and re-enacted, and its provisions are in conflict with any Act of Assembly passed since the original act and before the amendment, the provisions of the amendment control.

It therefore follows that the amendment of 1901 fixes the compensation for the Board of Examiners of Mine Inspectors at five dollars per day, and the rate of mileage at six cents per mile, and this rate being in conflict with the rate established by the Act of 1895, the Act of 1895 must give way; but the amendment of 1901 does not define what shall be considered a session of the Board and how many times mileage to and from a session is allowable. The Act of 1895 is left unaltered as to that.

You are therefore advised that, construing the amendment of 1901 and the Act of 1895 together, so far as they can be harmonized, the Board of Examiners of Mine Inspectors are entitled to five dollars per day and mileage at the rate of six cents per mile, and that such mileage shall be paid but once for each continuous session of the Board, where there is no adjournment for a longer period than forty-eight hours.

The letter of Mr. Sloman is herewith returned.

Very truly yours,

WM. M. HARGEST,  
Assistant Deputy Attorney General.

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#### EMPLOYMENT OF MINORS IN COAL MINES.

The Act of May 2, 1905, P. L. 344, relating to the employment of children in or about any anthracite coal mine or colliery, is repealed by the Act of May 1, 1909, P. L. 375 providing for the health and safety of minors in bituminous



coal mines and anthracite collieries or breakers, and the latter act reduces the age at which minors may work in an anthracite coal mine from sixteen to fourteen years.

The word "colliery" in the Act of May 1, 1909, P. L. 375, includes as well the inside workings of the mine as its outside appurtenances.

Office of the Attorney General,

Harrisburg, Pa., February 7, 1910.

Hon. J. E. Roderick, Chief, Department of Mines, Harrisburg, Pa.

Dear Sir: Your favor of January 18, 1910, is at hand.

The substantial question you ask is, whether or not minors under the age of sixteen years, and over the age of fourteen years, otherwise qualified, can be employed inside of anthracite mines. The question requires a construction of the Act of May 1, 1909, (P. L. 375). This Act is entitled:

"An Act to provide for the health and safety of minors in bituminous coal mines and anthracite collieries or breakers, by regulating the ages at which said minors may be employed, their hours of employment, and to prescribe rules for obtaining employment certificates and providing penalties for the violation of the provisions thereof."

It provides, in Section 1,

"That from and after the passage of this Act, no minor under the age of fourteen years shall be employed, permitted, or suffered to work, in, about, or for any bituminous coal mine or anthracite colliery or breaker."

Do the words "anthracite colliery or breaker" used in the Act of 1909 include the mine proper? If they do, the effect of the Act of 1909 is to reduce the age at which minors may be employed inside of an anthracite coal mine, from sixteen years, fixed by the Act of 1905, to fourteen years, fixed by the Act of 1909.

The Act of May 2, 1905 (P. L. 344) is entitled:

"An Act regulating the employment of minor children in or about any anthracite coal mine or colliery; prohibiting the employment of any child under the age of sixteen years inside of any anthracite coal mine; prohibiting the employment of any child under fourteen years of age in or about any anthracite coal breaker or colliery, or the outside workings thereof; prohibiting the employment of any minor child" etc.,

without a certificate.

Section 1 of this Act provides that:

"It shall be unlawful \* \* \* \* to employ any minor child, under the age of sixteen years, inside of any anthracite coal mine, or to employ any minor child, under the age of fourteen years, in any anthracite coal breaker or colliery, or around the outside workings of any anthracite coal mine."

It is contended that the Act of 1905 is not repealed so far as it relates to the age at which minors may be employed inside of an anthracite coal mine.

In interpreting an Act of Assembly, words are used in their ordinary acceptation unless it is clear that they are used in some other sense. It becomes necessary to understand the meaning of the term "colliery." It is defined in the Century Dictionary as "a place where coal is dug; a coal mine or pit with the requisite apparatus for working it." It is defined by Webster as "the place where coal is dug; a coal mine, and the buildings, etc., belonging to it." It has also been defined by the courts; Mr. Justice Sharwood, in *Carey vs. Bright*, 58 Pa. 85, says:

"According to the most approved lexicographers, to whose works courts must resort for the meaning of words, which have no settled legal construction, a 'colliery' is 'a place where coals are dug.'"

In *Springside Coal Mining Company vs. Grogan*, 53 III. Appeals, 60, 65, it is said:

"Lexicographers define a mine to be a pit or excavation in the earth from which ores or mineral substances are taken by digging. A colliery is defined by the same lexicographers to be a mine, pit, or place where coals are dug, together with the machinery used in discharging and raising of coal."

In the cases of *Commonwealth ex rel Stein vs. Brookwood Coal Company*, 25 Pa. C. C. Rep. 55, the Court of Schuylkill County, after giving the definitions said:

"It is evident from these definitions that the term 'colliery' is more comprehensive than the term 'mine.' 'Colliery' appears to include 'mine' and other or additional works, appliances, buildings, etc., used in and about the preparation of coal \* \* \* \*. An examination of these definitions and the statutory definitions given us, will show that they are practically identical, and the term 'colliery' simply covers the whole operation."

It is apparent from these citations that the ordinary meaning of the word "colliery" includes as well the inside working of the mine, as the outside appurtenances to a mine.

But it is argued that this construction is not the sense in which the Legislature of 1909 used the term, and that the Legislature of 1909 did not intend to repeal the Act of 1905, so far as it referred to the employment of minors inside of any anthracite coal mine. This contention is based upon the propositions that the phrase in the Act of 1905 "anthracite coal breaker or colliery" has a distinct legislative meaning, and refers only to the mining operations above ground, as distinguished from the mine under ground; that the Legislature intended to further protect and safeguard the health and welfare of minors in the employment in and about mines, and a construction which would lower the age at which a minor might be employed in the mine proper from sixteen to fourteen years, would do violence to the legislative intention.

Legislative intention must be gathered from the language which the Legislature uses, and it is true that the history of any particular legislation is helpful in arriving at the proper construction of any uncertain or ambiguous terms.

Bearing this in mind, we find that the thing the Legislature considered in the passage of the Act of 1909, was a comprehensive system to regulate child labor in both the bituminous and anthracite mines of the State. The Act of 1909 contains such complete system, and repeals all acts or parts of acts inconsistent with its provisions. Can it be said that when the Legislature used the term "anthracite colliery" it did not know what the common acceptance of the term "colliery" was, as the dictionaries and the Courts of our own State had theretofore defined it? By turning to the Act of 1901, amending the Act of 1891, providing for the health and safety of persons employed in and about the anthracite coal mines of Pennsylvania, it will be seen that the Legislature of that year, at least, construed the word "colliery" to include, as Judge Bechtel says; "the whole operation."

In Article 2, Section 12, of the Act of 1901 (P. L. 535), defining the duties of inspectors, it is provided:

"It shall be the duty of said inspector \* \* \* \*  
to inspect such collieries as come under the Act \* \* \* \*  
in such manner and at such times as is required by law,  
and the inspectors inspecting said collieries shall make  
and include in his return a due report of said inspection."

In Section 15,

"He shall examine all the collieries in his district at  
least once every two months \* \* \* \* he shall every  
three months make a report of the condition of each  
working face in each colliery \* \* \* \* designating  
the gangway in which the working is situated," etc.,

and in case of accident "he shall visit the scene of the accident \* \* \* and make an annual report of his proceedings \* \* \* enumerating all the accidents in and about the collieries in his district."

In the Act of 1891 (P. L. 207), in defining the terms—the Legislature of that year said:

"The term 'coal mine or colliery' includes every operation and work, both underground and above ground, used or to be used for the purpose of mining and preparing coal. The term 'mine' includes all underground workings and excavations and shafts, tunnels and other ways and openings."

It cannot be doubted that the term "colliery" as used both in the Act of 1891 and the Act of 1901 by the Legislatures of those years, was understood to mean the entire operation.

The language of the Act of 1905 itself indicates that the Legislature of that year understood the necessity of particularizing concerning the age limit for the employment of children *inside of any anthracite coal mine*. If the contention that the Act of 1905 is in force and not repealed by the Act of 1909 as to employment of minors inside of any anthracite coal mine, then it follows that the Act of 1909 although intending to establish a comprehensive system, has repealed all of the Act of 1905 except as to minors between the ages of fourteen and sixteen years. If the Act of 1909 had raised the general age limit to eighteen years instead of lowering it to fourteen years, then it would follow that the Act of 1905 would be in force as to minors employed inside of mines between the ages of sixteen and eighteen, and that those minors would have to procure the certificates prescribed by the Act of 1905, although the employment of all other minors in the State is regulated by the Act of 1909. In other words, such construction means that although the Legislature intended to establish a complete system regulating child labor, it failed to do so, and issued the word "colliery" in an unusual sense to bring about such failure. It would have been easy if the word "colliery" was not to have been used in its usual sense, for the draughtsman or the Legislature to have limited it, as was done in the Act of 1905. The Act of 1905 made a clear distinction between the age limit for working inside and outside of mines. If the Legislature of 1909 had intended to have preserved that distinction it would have been easy to have done so.

This Department is, therefore, reluctantly forced to the opinion, and I so advise you, that the Act of 1909 repeals in toto the Act of 1905, notwithstanding it has the unfortunate effect of reducing the age at which minors may work in an anthracite coal mine from sixteen to fourteen years.

Very truly yours,

WM. M. HARGEST,  
Assistant Deputy Attorney General.

## EXPLOSIVES.

The Department of Mines has power to enforce compliance with order given, not to allow in gaseous and dusty mines the use of any explosive except "permissible" explosive, as determined by the testing station at Pittsburg.

The chief of Department of Mines is required by the Act of 1903, P. L. 180, to enforce not only Section 1 of Art. XI of the Act of 1893, but all other provisions in the mining laws of the State.

Office of the Attorney General,

Harrisburg, Pa., March 31, 1910.

Hon. James E. Roderick, Chief of Department of Mines, Harrisburg,  
Pa.

Sir: I have your letter of the 31st inst., in which you ask if you have power, as Chief of the Department of Mines, to enforce compliance with Paragraph Five of the letter sent to the Bituminous Inspectors under date of July 12th, 1909, which reads as follows:

"In gaseous and dusty mines do not allow the use of any explosives except 'permissible' explosives, as determined by the Testing Station at Pittsburg."

You also ask in the same letter whether you have power to enforce compliance with Section 1 of Article XI of the Act of 1893.

The scope of your authority is fixed by the Act of 14th of April, 1903, (P. L. 180), which is entitled:

"An Act to establish a Department of Mines; defining its purposes and authority; providing for the appointment of a Chief of said Department, and assistants, and fixing their salaries and expenses."

Section 4 of this Act provides as follows:

"It shall be the duty of the Chief of the Department  
\* \* \* \* to see that the mining laws of the State are faithfully executed; and for this purpose he is hereby invested with the same power and authority as the mine inspectors, to enter, inspect and examine any mine or colliery within the State and the works and machinery connected therewith, *and to give such aid and instruction to the mine inspectors, from time to time, as he may deem best calculated to protect the health and promote the safety of all persons employed in and about the mines.*"

I am of opinion that the instruction given to the mine inspectors in reference to the use of "permissible" explosives, as above quoted, is within the authority conferred upon you, and that you have power to enforce the same; and you are also required by the Act creating your Department to enforce, not only Section 1 of Article XI of the Act of 1893, but all other provisions in the mining laws of this Commonwealth.

Very truly yours,

M. HAMPTON TODD,  
Attorney General.

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***OPINIONS TO THE STATE  
LIBRARIAN.***

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**OPINIONS TO THE STATE LIBRARIAN.**

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**FREE LIBRARY COMMISSION.**

The Commission has no legal authority to exchange books no longer useful for new books.

Office of the Attorney General,

Harrisburg, Pa., May 11, 1910.

Hon. Thomas L. Montgomery, Secretary Pennsylvania Free Library Commission, Harrisburg, Pa.

Dear Sir: Your letter of April 29th, 1910, addressed to the Attorney General, was duly received.

You state that the Free Library Commission, which is created by the Act of May 5, 1899 (P. L. 247), has accumulated about one hundred and fifty books which have lost their usefulness to the Commission, that these books might be of service in other places, and you ask to be advised whether the Commissioner may exchange the same for other books which would be of more service in its work.

The property which the State has acquired cannot be sold or disposed of, except by authority of law, and there is no authority investing the Free Library Commission with the power to exchange part of the property of the State, under its care, and substitute other property.

I am of opinion, and therefore advise you, that the books referred to cannot be legally exchanged.

Very truly yours,

WM. M. HARGEST,

Assistant Deputy Attorney General.

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**APPROPRIATION.**

The appropriation to assist the Pennsylvania Federation of Historical Societies made by joint resolution of June 13, 1907, (P. L. 559) is not limited as to when the work is to be performed and is still in force.

Office of the Attorney General,

Harrisburg, Pa., May 12, 1910.

Hon. Thomas L. Montgomery, Secretary Pennsylvania Free Library  
Commission, Harrisburg, Pa.

Dear Sir: Your letter of April 29, 1910, addressed to the Attorney General, was duly received.

You ask to be advised whether the appropriation made by the Joint Resolution, approved June 13, 1907, (P. L. 559) lapsed at the end of two years, or whether the balance is available for the purposes for which the money was appropriated.

The Joint Resolution authorized and enjoined the State Librarian to assist the Pennsylvania Federation of Historical Societies in the prosecution of its work in general, and particularly in the collection of material for a complete Bibliography of the Commonwealth. Section 2 provided:

“The sum of \$2,000 be and the same is hereby specifically appropriated out of the Treasury of the Commonwealth, to be paid on requisition of the State Librarian, and to be expended under his direction and authority, in carrying out the work of said Federation, as set forth in Section 1 of this Joint Resolution.”

There is nothing in the Resolution which requires \$2,000 to be expended within any specified time. The Resolution is not phrased in language which is usual in making appropriations for expenses of the Government for two years, nor is the language “\$2,000, or so much thereof as may be necessary.”

This is a specific appropriation for \$2,000, without limitation as to when the work requiring its expenditure shall be performed.

I am of opinion, and therefore advise you, that the appropriation is in force, and that the balance is and continues to be available until \$2,000 has been consumed.

Very truly yours,

WM. M. HARGEST,  
Assistant Deputy Attorney General.



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***OPINIONS TO THE FACTORY  
INSPECTOR.***

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**OPINIONS TO THE FACTORY INSPECTOR.**

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**MINORS.**

Minors residing in New Jersey but employed in Pennsylvania come within the provisions of the Act of April 29, 1909 (P. L. 283) regulating the employment of minors within this Commonwealth.

Office of the Attorney General,  
Harrisburg, Pa., January 13, 1910.

Hon. John C. Delaney, Chief Factory Inspector, Harrisburg.

Sir: Your favor of the 11th instant, enclosing letter of R. and H. Simon, in which you ask to be advised as to whether the law requires certificates of minors residing in New Jersey but employed in Pennsylvania.

There is no difficulty whatever with this question. The Act of Assembly regulates the employment "within the Commonwealth," no matter where the minor may actually reside.

You are therefore advised that minors residing in New Jersey, but employed in this Commonwealth, come within the provisions of the Act of April 29, 1909 (P. L. 283).

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

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**FIRE-ESCAPES—FACTORY INSPECTION.**

X *Fire-escapes—Duty of tenant in possession to furnish—Liability of owner in fee—Act of May 3, 1909.*

Under the factory inspection Act of May 3, 1909, P. L. 417, it is the duty of the occupant or tenant in possession, and not of the landlord or owner in fee, to construct and maintain fire-escapes.

Office of the Attorney General,  
Harrisburg, Pa., May 6, 1910.

Hon. John C. Delaney, Chief Factory Inspector, Harrisburg.

Dear Sir: Some time ago you transmitted to this Department a letter of Stevens & Pascoe addressed to T. A. Bradley, Factory Inspector, and a letter of T. A. Bradley to you, from which it appeared that

Joseph R. Wainwright, the owner in fee, leased the Ward House, Tyrone, Pa., to George H. Brown, prior to the passage of the Act of May 3, 1909 (P. L. 417).

The lease contained the provision that the tenant "keep the property in good condition and make all necessary repairs at his own expense." It also appears that the building is one which comes within the terms of the Act referred to, requiring a fire escape, and that notice was given to the owner in fee, and that he claims that the tenant is the owner within the meaning of this Act.

You ask to be advised whether the landlord or the tenant is the owner within the contemplation of the Factory Inspection Act. The Act referred to is entitled:

"An Act for the safety of persons from fire or panic in certain buildings, not in cities of the first and second class, by providing proper exits for escapes," etc.

In Section 1 it requires that

"Every hotel, restaurant, apartment house, boarding house, or lodging house, in which persons reside or lodge, above the second story \* \* \* \* shall be provided with proper means of egress, or means of escape from fire"

and some means of escape are therein required.

Section 3 provides:

"In addition to the foregoing means of escape from fire, all such buildings as are enumerated in Section 1 of this Act that are more than two stories in height \* \* \* \* shall have one or more fire escapes on the outside of said buildings, as may be directed by the Chief Factory Inspector or a deputy factory inspector, except in such cases as he may deem such fire escape to be unnecessary, in consequence of adequate provision having been already made for safety in event of fire or panic."

Section 6 is the only section indicating upon whom the duty of providing fire escapes rests; it provides:

"The owner or owners of any of the buildings mentioned in the foregoing provisions of this act, who shall wilfully fail or refuse to comply with the provisions of this act, or who shall wilfully fail or refuse to observe the orders for the enforcement of this act, issued to said owner or owners by the Chief Factory Inspector or a deputy factory inspector, shall be deemed guilty of a misdemeanor."

The questions which you propound arose under the Act of June 11, 1879, (P. L. 128) which was entitled:

“An Act to provide for the better security of life and limb in cases of fire in hotels and other buildings,”

And the Supreme Court of Pennsylvania, in the case of *Schott vs. Harvey*, 105 Pa. 222, speaking through Mr. Justice Paxson used this language:

“But the question which more immediately concerns us is, who is the ‘owner’ of a factory within the meaning of the Act? \* \* \* \*. A building with only bare walls and a roof would no more be a manufactory than it would be a hotel. Such a building would be a mere shell, and would not impose the duty of erecting fire escapes upon any one. It is only when it is completed by the addition of machinery, and operatives are introduced to assist in the manufacture that the duty of erecting fire escapes attaches. To whom does that duty attach? Clearly to the occupant in possession, who places the operatives in a position of danger, and enjoys the benefit of their services. If he is the lessee of the building, then he is a tenant in possession. For all practical purposes he is the owner until the end of his term, which may be in one year or in one hundred years \* \* \* \*. when, therefore, they used the word ‘owner’ in this connection, it is plain the owner at the time of the injury was contemplated without regard to the quantity or duration of his estate,”

and the Court held that the tenant was the owner within the meaning of the Act of 1879.

In the case of Keely vs. O'Connor, 106 Pa. 321, it is held that where the owner in fee retained the ground floor and operated the engine and boiler for the purpose of furnishing heat and power throughout the building, which was a five story structure, and leased to a different tenant on each floor, that the tenant of each floor was the owner whose duty it was to see that such floor was provided with a fire escape.

✓ In view of these decisions, the word “owner” in the Act of 1909 must be construed to mean the tenant in possession, and you are therefore advised, under the facts stated, in your communication, that George H. Brown, the tenant in possession and not Joseph R. Wainwright, the owner in fee, is the owner of the Ward House, Tyrone, within the contemplation of the Factory Inspection Act of 1909.

Very truly yours,

WM. M. HARGEST,  
Assistant Deputy Attorney General.

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***OPINIONS TO THE STATE HIGHWAY  
COMMISSIONER.***

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**OPINIONS TO THE STATE HIGHWAY  
COMMISSIONER.**

BERGDOLL'S CASE.

On Jan. 2, 1908, B. obtained an automobile license from the State. On Nov. 21, 1908, the license was revoked under authority of Section 10, Act of April 19, 1905, P. L. 217 (twice convicted of violating the automobile law). In January, 1909, B. again applied for a license. Held, that under said Section 10, no license could be issued to him until six months from November 21, 1908.

Office of the Attorney General,  
Harrisburg, Pa., January 7, 1909.

Hon. R. D. Beman, Deputy Commissioner of Highways, Harrisburg,  
Pa.

Sir: I am in receipt of your letter of recent date, in which you state that one Erwin I. Bergdoll obtained an automobile license on January 2, 1908, from your Department. On November 21, 1908, this license was revoked under authority of Section 10 of the Act of 19th of April, 1905 (P. L. 217), which provides that such course shall be taken upon receipt, by your Department, of a certification showing that the licensee has been twice convicted of violation of the law, governing the operation of automobiles in this State.

You are now in receipt of an application from Mr. Bergdoll for a 1909 license, and you desire to be officially advised whether or not, under the circumstances, you would be justified in issuing a license to him at this time. The latter clause of Section 10 of the aforesaid Act reads as follows:

"Upon conviction of the second violation of the provisions of the act, certified to the State Highway Commissioner, a license issued to such person so convicted shall immediately be revoked by the State Highway Commissioner, and shall not be issued for the space of six months after such revocation."

This provision is in the nature of a penalty imposed for violation of the law, and it is your duty to enforce it. I am therefore of opinion and advise you that it is your duty to refrain from issuing a license

to any person, who, by his own acts, subjects himself to this penalty, until the six months have elapsed, and that you will not be justified in issuing a license in this case until six months from Nov. 21, 1908.

Very truly yours,

J. E. B. CUNNINGHAM,  
Deputy Attorney General.

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#### HIGHWAY BONUS.

Where the work tax in the Township of Wayne, in Schuylkill County, was abolished by the Board and not by a majority vote of the electors of the township, as provided by the Act of April 12, 1905, said township held not entitled to the bonus of fifteen per cent. from the State under the Act of 1905.

Where a statute confers a new right, privilege or immunity, the grant should be strictly construed and the mode prescribed for its acquisition and enforcement should be strictly followed.

Office of the Attorney General,

Harrisburg, Pa.; April 2, 1909.

Hon. Joseph W. Hunter, State Highway Commissioner, Harrisburg.

Sir: I am in receipt of your letter of March 24th, 1909, enclosing a copy of the certificate filed in your Department on March 12, 1909, by the Supervisors of the Township of Wayne in the County of Schuylkill, Pennsylvania, and asking to be advised whether said township, under the facts set forth in said certificate, is entitled to receive the bonus of fifteen per centum of the amount of the road tax collected in said township, under the provisions of Section 2 of the Act of April 12, 1905 (P. L. 142).

With reference to changing the system of taxation for working the public roads from the work tax to the cash tax system, the said Second Section of said act provides, inter alia, relative to townships of the second class, as follows:

“Provided, however, That any township may, by a majority vote of the electors thereof, at the February municipal election, after thirty days’ prior notice thereof, change the system of taxation for working the public roads. Such election shall be authorized by the court of quarter sessions, upon a petition of at least twenty-five taxpayers of said township; and any such township, which shall have abolished the work tax, shall annually receive from the State fifteen per centum of the amount of the road tax collected in said township, as shown by a sworn statement of the board of township supervisors, furnished to the State Highway Commissioner on or before the fifteenth day of March in each year.”

The payment of the bonus of fifteen per centum provided for in the above quoted legislation is conditioned upon several things: such bonus is payable only to those townships in which the work tax has been abolished, and is payable to such townships on condition that a sworn statement of the Board of Township Supervisors containing certain things specified in said section be furnished to the State Highway Commissioner.

The method of changing the system of taxation is specifically provided for, as follows:

Upon the petition of at least twenty-five taxpayers of the township the court of quarter sessions of the proper county shall authorize an election, to be held at the time of holding the February election, of which election on the proposition to change the system of taxation, thirty days' notice shall be given. If a majority of the electors of the township vote to abolish the work tax system at the election, then such township shall annually receive the bonus, provided, the proper statement is filed at the proper time.

The certificates in question, instead of certifying that "by a majority vote of the electors of said township at the February election, A. D., 1909, the work tax in said township was abolished" certifies as follows: "That the work tax in said township was, by the Board abolished on account of the new road act of April 12, 1905, and on account of instructions received from our attorney."

But one method of changing the system of taxation is provided for in the Act of Assembly, namely, by a majority vote of the electors of the township. No attempt seems to have been made to comply with this method in the present case. The power to change, or refuse to change, the system is invested in the electors of the township and not in the supervisors. The premiums of fifteen per centum for changing the system of taxation is in effect a new grant to the township and may become, by the action of a majority of the electors thereof in voting in favor of such change, and the action of the supervisors in filing the required statement within the time limited, a claim against the State. Where a statute confers a new right, privilege or immunity, the grant should be strictly construed and the mode prescribed for its acquisition and enforcement should be strictly followed.

I am of opinion, therefore, that under the facts and certificate in this case, the township of Wayne is not entitled to receive the bonus of fifteen per centum on the road tax collected in cash during the year now closing.

Very truly yours,

WM. M. HARGEST,  
Assistant Deputy Attorney General.



## PYMATUNING SWAMP.

The appropriation for the draining of Pymatuning Swamp is available.

Office of the Attorney General,

Harrisburg, Pa., May 24, 1909.

Hon. Joseph W. Hunter, State Highway Commissioner, Harrisburg.

Sir: Your letter of the 18th inst., in which you ask me if the \$10,000.00 appropriated by the Act of June 13, 1907 (P. L. 645) for the draining of Pymatuning Swamp, in Crawford County, is now available for doing that work, has been received, and I note that you call my attention to the Act of May 13, 1909, No. 214, which repeals Section 3 of the original act, which section provided that no part of the sum appropriated therein should be available until the citizens of said county shall have raised a like amount for the improvement of the highways. I understand the fact to be that no sum was raised, as contemplated by said Section 3.

Under these circumstances I am of opinion that this \$10,000.00 is a specific appropriation and is available for the purpose, as set forth in the original act, and that it is not now necessary for the citizens of Crawford County to raise any sum for the purpose of the improvement of highways.

Very truly yours,

M. HAMPTON TODD,

Attorney General.

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AUTOMOBILES.

The licensing provisions of the automobile Act of April 27, 1909 (No. 174), repealing the Act of April 19, 1905, P. L. 217, do not become operative until the first day of January, 1910; but all other provisions became operative upon its approval.

The intent of Section 11 being that, upon the loss of a number tag or a driver's badge, new ones should be supplied with new numbers, the word "or" in the second line before the word "another" should be eliminated and the word "of" substituted therefor, so that the section may read: "In case of the loss of number tags or of a badge, a new pair of tags or a new badge of another number than that borne by the lost tags or badge may be obtained, etc."

The word "motor-vehicle," as used in the act, means a vehicle operated by power developed within the same and used for the purpose of carrying passengers or materials, and does not include a traction engine which draws other vehicles, but carries neither passengers nor materials.

The act does not require the State Highway Commissioner to furnish blanks for quarterly reports of fines and penalties collected, but, for the sake of uniformity, the commissioner should furnish suitable blanks to any official asking therefor.

Office of the Attorney General,  
Harrisburg, Pa., May 26, 1909.

Hon. Joseph W. Hunter, State Highway Commissioner, Harrisburg,  
Pa.

Sir: Your letter of the 13th inst., asking for my opinion upon the several questions which you propound, arising under the provisions of the Act of Assembly approved April 27, 1909, entitled: "An Act relating to motor vehicles," etc., received.

Your first and third questions relate to the license feature of the Act in question, and are governed by the language of the 25th Section of the Act, which, after repealing the provisions of the Act approved the 19th of April, 1905, entitled: "An Act relating to automobiles, motor vehicles," etc., provides that the method of licensing residents of this State, as set forth in Sections 2, 3, 4 and 7 of the Act of 1905, which relate entirely to licensing, "shall remain in full force and effect until December thirty-first, one thousand nine hundred and nine, when the method of registering motor vehicles and licensing drivers, as set forth in this Act, shall become effective."

This language is so plain that it does not require construction. The licensing provisions of the Act approved April 27, 1909, do not become operative until the first day of January, 1910. All other provisions of the Act became operative upon its approval, and therefore are in full force now. And inasmuch as the Second Section of the Act does not go into effect until January 1, 1910, it necessarily follows that the proviso therein "that non-residents of this Commonwealth shall be exempt for a period of ten days from the provisions of this section, if they have complied with the requirements of the State in which they reside," is not in force during the year 1909.

In reply to your inquiry as to the construction of the word "or" before the word "another" in the second line of Section 11 of the Act, I beg to say that the language, as printed, is as follows:

"In case of the loss of number-tags or of a badge, a new pair of tags or a new badge *or* another number than that borne by the lost tags or badges, may be obtained by filing with the State Highway Department, upon a blank to be furnished by said Department, an affidavit reciting the loss of the said tags or badge."

Only two subjects are dealt with: the loss of the number-tags or the driver's badge. The phrase "or another number," as printed, is meaningless, but the other part of the Act, which provides that each tag and each badge shall have a number of its own, shows plainly the intent to supply a new tag or a new badge, with a new number, if one or the other should be lost. This necessarily requires that the word "or" be eliminated and the word "of" substituted, which renders the meaning of the words used plain and unmistakable.

You ask further whether the terms "motor vehicle," as used in Section 20 of the Act, shall apply to all wheeled vehicles operated by any form of engine, motor or mechanical power except road rollers and vehicles which move upon or are guided by a track, and whether it includes a traction engine used on the public roads to haul loaded carts and wagons.

The compound word "motor-vehicles," as used in this Act, means a vehicle operated by power developed within the same and used for the purpose of carrying passengers or materials. A traction engine, like a locomotive, carries neither passengers nor materials; it draws other vehicles which may carry either. I am, therefore, of opinion that the word "motor-vehicle," as used in this Act, does not extend to a traction engine used on the public road to haul loaded carts and wagons.

There is nothing in the 22nd Section of the Act which requires the State Highway Commissioner to furnish blanks upon which quarterly reports are to be made of fines and penalties collected. The duty of reporting the fines and penalties collected to the Highway Commissioner is expressly put upon the burgess, magistrate, justice of the peace or any other officer imposing or receiving the same. While, therefore, you are not bound to do so, I advise you that, for the sake of uniformity in the reports, you should prepare suitable blanks which you can furnish to any official asking for the same.

Very truly yours,

M. HAMPTON TODD,  
Attorney General.

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#### SECURITY FOR SUB-CONTRACTORS.

Upon receiving notice of a claim by a sub-contractor for material furnished for a public highway, the State Highway Commissioner, before issuing a warrant to the contractor, must, under the Act of April 22, 1903, P. L. 255, require him to file a bond to the Commonwealth for the use of the sub-contractor, conditioned for the payment thereof. Payment into court is to be made only where the contractor refuses to pay the claim or give adequate security.

Office of the Attorney General,

Harrisburg, Pa., October 29, 1909.

Hon. Joseph W. Hunter, State Highway Commissioner, Harrisburg,  
Pa.

Dear Sir: This Department is in receipt of your communication of October 6th requesting to be advised relative to the duty of your Department with reference to taking security from contractors for the re-construction of State highways, for the protection of sub-contractors and material men who have filed claims with your Department against balances due such contractors from the Commonwealth.

I understand the facts out of which your inquiry grows to be, briefly, as follows:

On July 14, 1908, the State Highway Department entered into a contract with Booth & Flinn, Ltd., contractors of Pittsburg, Pa., for the re-construction of a section of road in Nippenose Township, Lycoming County, for the sum of \$31,912.59. The said contractors have completed the re-construction of said highway. The total amount due Booth & Flinn for the work performed by them under said contract aggregated \$32,436.61, of which amount they have been paid from time to time, on account, the sum of \$29,400.00, leaving a balance due them from the Commonwealth of \$3,036.61, to be paid to them upon your warrant as State Highway Commissioner.

On August 7, 1909, the Lochabar Company, a corporation duly incorporated under the laws of this State and doing business at Antes Fort, filed with you a written and duly sworn notice, setting forth, *inter alia*, the facts in connection with the reconstruction of said highway by Booth & Flinn, and that said Lochabar Company, at the instance of said Booth and Flinn, had furnished to said Booth and Flinn telford and other stone for said road, to the aggregate value of \$1,250.00, of which sum \$1,000 was paid on July 13, 1908, leaving a balance due said Lochabar Company from said contractors of \$250.00. The said notice closes with the following language:

“Wherefore, the Lochabar Company hereby claims a lien upon the funds in the hands of the State Treasurer, and subject to the warrant or order of the State Highway Commissioner for the said sum of \$250.00 with interest as aforesaid,”

to wit, from the date of the completion of the order.

On September 28, 1909, your Department notified Messrs. Booth and Flinn of the filing of said claim by said company. Following the receipt of said notice, Messrs. Booth & Flinn filed with the State Treasury of the Commonwealth a bond conditioned to indemnify the State Treasury for making payment in full to said contractors for the re-construction of said highway, and under date of October 1, 1909, notified your Department of the filing of said bond, and requested payment to them of the full amount of the balance due to them on said contract.

You now ask to be advised what kind of a bond, under the above facts, should be required from said contractors and where such bond should be filed. The practice to be followed, under the circumstances arising in this matter, is prescribed by the Act of April 22, 1903 (P. L. 225), which is an amendment to the Mechanics' Lien Act of 1901. By this act it is provided that

“Where labor or materials are furnished for any structure or other improvement for purely public purposes, in lieu of the lien given by this act, any sub-contractor who has furnished labor or materials thereto may give a written and duly sworn notice to the Commonwealth, or any division or sub-division thereof, or any purely public agency thereunder, being the owner of the structure or other improvement, setting forth the facts which would have entitled him to a lien as against the structure or other improvement of a private owner; whereupon, unless such claim be paid by the contractor, or adequate security be given or have been given to protect all such claimants, the Commonwealth or the division or sub-division thereof, or purely public agency thereunder, shall pay the balance actually due the contractor into the court of common pleas of the county in which the structure or other improvement, or the principal part thereof, is situate, for distribution to such parties as would be entitled thereto were it paid into court in the case of a private owner \* \* \* \*”

I infer from the correspondence before me, submitted by your Department, that Booth & Flinn refused to pay the claim of the said Lochabar Company on the ground that they have a legal defence against it, but are willing to give the *adequate security* provided for by law for the protection of the claimant. There is, therefore, no necessity for paying the balance due said contractors into court, as such payment into court is to be made by you only where the contractor refuses to pay the claim or permit its payment by you, and also refuses to give adequate security. The question therefore resolves itself into an inquiry as to what is meant by “adequate security” under this act, and with what department such security is to be filed. It is clear that the bond heretofore filed with the State Treasurer by Messrs. Booth & Flinn was not filed in accordance with the act and would not justify the payment to them of the balance due on this contract. That bond, as above stated, is conditioned to indemnify the State Treasurer. The act requires the security to be given to protect the claimant and contains no provisions for security to the State Treasurer. After the “adequate security” provided for by the act has been given, the State Treasurer needs no protection for paying the money to the contractor upon your warrant. It is your duty to see that the claimant has been paid or that adequate security has been given, before issuing your warrant on the State Treasurer, directing him to pay to the contractor the balance due. As I understand the facts in this case, the bond given by the contractors to the Commonwealth at the time the contract was executed, does not afford adequate security to the present claimant.

Upon consideration of the provisions of the act above quoted, and under the authority of *Philadelphia vs. Stewart*, 195 Pa. 309. I am of

opinion that you have authority and that it is your duty before issuing your warrant to Booth & Flinn for the balance due them on this contract, to require them to give a bond to the Commonwealth for the use of the said Lochabar Company, in the sum of five hundred dollars (\$500), conditioned to pay the said Lochabar Company whatever sum may be legally ascertained to be due to it from said contractors, and that suit may be brought by the said company on said bond, in the name of the Commonwealth to its use, in the event that Booth and Flinn fail to pay to said company any sum legally ascertained to be due it.

You are therefore advised that before issuing a warrant to Booth & Flinn for the balance due on the contract in question, you should require them to file in your Department a bond, with security to be approved by you, in the sum of \$500, given to the Commonwealth of Pennsylvania for the use of the Lochabar Company, reciting the filing of the claim of said company in your Department and conditioned that said contractors pay to said Lochabar Company such sum of money as may be legally ascertained to be due from said Booth & Flinn to said Lochabar Company on said claim. I herewith enclose a form of bond for your guidance in this and similar cases.

Very truly yours,

J. E. B. CUNNINGHAM,  
Deputy Attorney General.

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#### AUTOMOBILE LICENSES.

Section 5 of the Act of April 27, 1909, P. L. 265, requires all persons who operate motor vehicles, except the owners, to obtain drivers' licenses.

Office of the Attorney General,

Harrisburg, Pa., January 6, 1910.

Hon. Joseph W. Hunter, State Highway Commissioner, Harrisburg.

Sir: Your favor of December 17th, 1909, was duly received. You ask "whether employees who do not serve in the position of chauffeur, but who use motor vehicles in transporting themselves to various points where their work may require them to go, should obtain licenses under Section 5 of the act approved April 27, 1909, (P. L. 265) ;" and you cite instances of persons in the employ of various public service corporations engaged in repair, construction, and inspection work who are provided with automobiles or motor vehicles, by their employers, in order to transport them to various points where their services may be needed. You also cite instances of a large class of employees engaged in driving automobiles, and delivery trucks in making delivery of goods.

The Act of 1909 provides in Section 2 for a license to be taken out by the owner for every machine. The language of Section 5 is:

“Every person desiring to operate a motor vehicle as a chauffer, or as a paid operator, shall first obtain a driver’s license.”

This language is not clear. In fact, in your letter you state the question as to “Whether employees who do not serve in the positions of *chauffer* must take out a license.”

The intention of the Legislature was evidently to protect the public, and the manifest intent of the act was that every person operating a motor vehicle, excepting the owner, should have a driver’s license.

The word “chauffer” originally meant “One who operates an automobile or motor vehicle,” and it is used in that sense in the Act of Assembly, and not as indicating a person paid and employed for that particular and exclusive work.

You are therefore advised that Section 5 of the Act of 1909 requires all persons, except the owners of motor vehicles, who operate such motor vehicles, to obtain a driver’s license.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

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#### NATIONAL TURNPIKE.

The Highway Commissioner is advised as to removal of fences, buildings and obstructions encroaching on the National Turnpike in Washington County.

Office of the Attorney General,  
Harrisburg, Pa., January 6, 1910.

Hon. Joseph W. Hunter, State Highway Commissioner, Harrisburg.

Sir: Your favor of December 22nd, 1909, enclosing copies of correspondence relating to the National Turnpike in Washington County, in which you also recount the steps taken to have the lines of the pike defined and the fences of those abutting owners who have encroached upon the roadway placed at the proper line, was duly received.

You ask to be advised what steps to take in order to have the fences that encroach upon the roadway moved back to the proper line of the road, and also what steps to take if telephone and telegraph companies refuse to remove their lines of poles to or near the fence line.

As to your first inquiry, you are advised that if you are entirely satisfied as to the proper lines of the original road you have the right

to remove the fences, inasmuch as you have given a notice to all the owners to move the fences within ninety days, and the ninety days have long since expired.

It may be that if you attempt to remove the fences you will be enjoined and the question can then be determined.

If there are any buildings, or other structures, upon the line of the road, in addition to the fences, to the owners of such properties it would be well to give a further notice stating that unless the buildings and obstructions are removed within a definite period, which you may yourself fix according to the circumstances, that in the event of their failure to remove the same, you will proceed to tear them down.

As to the telephone and telegraph companies your letter was supplemented by that of the 29th instant, in which you say that the National Telephone Company is willing to construct a temporary line of poles just outside of the present fence line, and when the fence lines are re-erected to erect their permanent lines of poles in the place indicated by your Department.

There is no legal objection to permitting the National Telephone Company to erect a temporary line, provided it be thoroughly agreed upon and understood in writing that such line is temporary and will be removed to the permanent place immediately outside of the fence line when the fence line is established, and when ordered so to do by your Department.

There is no legal objection to the whole matter being left in abeyance until the question of the proper line is established, and whether you shall adopt one policy or the other is a matter for you to determine as it affects your operation on the ground, and not for this Department.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

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TOWNSHIP SUPERVISORS.

Supervisors who neglect to furnish information concerning township roads may be mandamusd. Where the town has no supervisors there is no remedy available to the Highway Commissioner.

Office of the Attorney General,  
Harrisburg, Pa., January 17, 1910.

Hon. Joseph W. Hunter, State Highway Commissioner, Harrisburg.

Dear Sir: Your favor of January 4th requesting advice as to what steps, if any, should be taken to compel the furnishing of information



concerning the roads of the various townships by the Township supervisors, is at hand.

Section 24 of the Act of May 1, 1905 (P. L. 318) providing for the establishment of a State Highway Department, etc., provides:

"County commissioners or county engineers of the several counties of this State, and the officers of all cities, boroughs and townships in the State, who now have, or may hereafter have, by law, authority over the public highways and bridges, shall, upon the written request of the State Highway Department, furnish said Department with any information relative to the mileage, cost of building and maintenance, condition and character of the highways under their jurisdiction, and with any other needful information relating to said highways."

Section 6 of the Act approved May 13, 1909, (P. L. 752) which act amends the act entitled "An Act for the election and appointment of road supervisors in the several townships of the second class in this Commonwealth, defining their duties," etc., approved April 13, 1905 (P. L. 142), is as follows:

"The sum of one million dollars, or so much thereof as may be required, is hereby appropriated to carry out the provisions of this act, for the one fiscal year beginning the first day of June, one thousand nine hundred and ten; Provided further, That within six months after the passage of this act, the Board of Township Supervisors shall measure all public roads in their respective townships. Such measurements shall be made either by the use of a cyclometer or otherwise, as the Board may direct, and they shall report the number of miles of road in such township to the State Highway Commissioner."

You state that notices were made to the various boards of township supervisors on July 12th, October 9th, and November 23rd, and that many of the townships have not complied with the provisions of the Acts of Assembly above referred to, and have not submitted the information to your Department.

You also state that in Todd Township, Huntingdon County, there are no supervisors.

You refer to the Act of March 22, 1907 (P. L. 27) as providing a method for the removal of township officers for failure to perform their duties. This Act of Assembly provides for such removal upon the complaint in writing by twenty-five citizens, owners of real estate, residing in the district, to the Court of Quarter Session of the proper county. It is not available to you. Mandamus is the proper remedy to require public officials to perform the duties imposed upon them by law, and I am of opinion that the enforcement of the duty required of township supervisors in the several townships of the second class by

the Act of Assembly above referred to, can be enforced by mandamus.

As to Todd Township, Huntingdon County, however, I am of opinion that there is no remedy available to you if there are no supervisors in said township. If you will transmit to this Department the names and addresses of the supervisors who have failed to comply with the law, we will communicate with them and in the event of continued failure, take such action as you desire.

Very truly yours,

WM. M. HARGEST,  
Assistant Deputy Attorney General.

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#### MOTOR VEHICLES.

Under the Act of April 27, 1909, P. L. 265, a motor vehicle owned by two or more persons can be registered and operated by the owners upon a single registration of the machine.

Only one registration card showing such joint ownership can be issued for each machine.

The affirmation required to be made to the application should state that such joint ownership is bona fide.

Office of the Attorney General,  
Harrisburg, Pa., February 5, 1910.

Hon. Joseph W. Hunter, State Highway Commissioner, Harrisburg.

Dear Sir: Your favor of January 28th is at hand. You ask:

"Can a motor-vehicle owned by two or more persons be operated by all the owners upon one registration?"

"If all the owners join in the application for registration, can the State Highway Department issue a registration card to each of the joint owners?"

"Should each of the joint owners be compelled to register the machine separately, or, if one of the owners register the motor-vehicle, should the other owners take out a driver's license?"

The Act of April 27, 1909 (P. L. 265) is entitled:

"An Act relating to motor-vehicles; regulating their speed upon the public streets and highways of the Commonwealth of Pennsylvania; providing for their registration, and the licensing of operators, by the State Highway Department."

Section 1 provides:

"That except as hereinafter provided, no motor-vehicle shall be operated . . . . . until the said motor-vehicle shall have been registered with the State Highway Department."

Section 2 provides:

“Application for the registration of motor-vehicles shall be made to the State Highway Department.”

It also states what the application shall contain, and that it shall be made upon a blank provided by the State Highway Department, and

“Shall be signed by the owner, and verified by oath or affirmation. Upon the receipt of the application, and a fee ..... the State Highway Department shall register the said motor-vehicle .....; and shall issue to the owner a registration certificate.”

The Act provides for the issuing of a special license to operate motor-vehicles to persons under eighteen years of age, and for the issuing of drivers' licenses. It does not provide in terms that the certificate of registration of a motor-vehicle shall be a license to the owner to operate the machine. It seems, however, to be the spirit of the law that the registration certificate shall give the owner the right to operate the machine. The Act provides that the application shall contain the name, place of residence and correct post office address of the *owner*.

There is no indication in the Act that the Legislature intended to exclude a motor-vehicle jointly owned by two or more persons, from registration, if all the provisions of the Act of Assembly are otherwise complied with.

This joint ownership must, of course, be a bona fide ownership, and in cases of joint ownership the oath or affirmation required to be made to the application should state that such joint ownership is bona fide.

You are therefore advised that a motor-vehicle owned by two or more persons can be registered and operated by the owners upon a single registration of the machine, and that but one registration card showing such joint ownership can be issued for each machine.

Very truly yours,

WM. M. HARGEST,  
Assistant Deputy Attorney General.

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#### COCKLIN'S CLAIM.

Where a sub-contractor has filed with the State Highway Commissioner a claim for labor and material furnished in the construction of a public highway, under Section 6 of the Act of June 4, 1901, P. L. 431, as amended by the Act of April 22, 1903, P. L. 255, it is the duty of the commissioner, unless the claim is paid or security is given by the contractor, to certify the balance actually due the contractor into the court of Common Pleas for distribution.

It is no part of the duty of the commissioner to pass upon the sufficiency of the claim.

Office of the Attorney General,

Harrisburg, Pa., March 9, 1910.

Hon. Joseph W. Hunter, State Highway Commissioner, Harrisburg.

Sir: Your favor of the 24th instant, enclosing a copy of notice of claims filed by J. A. Cocklin against the Maryland Company for labor and materials furnished in and about the construction and improvement of a public highway in Butler Township, Adams County, and correspondence concerning said claims, is at hand.

You request to be advised what steps to take concerning said correspondence.

Counsel for the Maryland Company has petitioned you to disregard the claim filed December 28, 1909, because it is "fatally defective, and requests that it be dismissed." The reasons he assigns are, among other, that the act under which the claim is filed applies to *city* and not to *State* work, and that the claim, or notice, shows on its face that it is for work and material done and furnished more than one year before it was filed.

On February 23, 1910, a claim for the same amount was filed, pursuant to Section 6 of the Act of June 4, 1901, (P. L. 431), as amended by the Act of April 22, 1903 (P. L. 255), and counsel ask that this claim be dismissed, because it is not filed in time, contending that it is a condition precedent to the filing of such a claim that it shall set forth facts which would have entitled a claimant to a lien as against the structure or other improvement of a private owner.

The Act of Assembly referred to, provides that when a claim is filed setting forth facts which would have entitled a claimant to a lien against a structure of a private owner that thereupon, unless the claim be paid, or unless security be given to protect all such claimants, your Department shall pay the balance actually due the contractor into the court of common pleas of the county in which the structure, or other improvement, or the principal part thereof, is situated.

It is not the intention of this Act of Assembly to make the Highway Commissioner the judge of the legal sufficiency and accuracy of such a claim, and it would be establishing a bad precedent to require him to perform such judicial duties.

You are therefore advised that unless the claim is paid, or security is given by the contractor, that your only duty is to certify the balance actually due the contractor into the court of common pleas of Adams County for such distribution as that court may make.

Very truly yours,

WM. M. HARGEST,

Assistant Deputy Attorney General.

## WEST &amp; COMPANY.

The license and registration provided by the Act of 1909 is for the regulation of motor vehicles upon the public highway, and is not a license for revenue.

The dealer's registration differs from an individual's only in that the dealer is furnished with registration certificates and tags, not exceeding five in number, for the purpose, among other things, of demonstrating his machine.

No registration certificates, whether issued to dealers or otherwise, are transferable. The license is a personal privilege.

A company which has gone out of business has lost its right to use the registration certificates issued to it as a dealer, and the company which has taken over the business has no interest in said certificates.

Office of the Attorney General,  
Harrisburg, Pa., May 3, 1910.

Hon. Joseph W. Hunter, State Highway Commissioner, Harrisburg.

Dear Sir: The letter of R. D. Beman, Deputy State Highway Commissioner, addressed to the Attorney General, under date of March 17, 1910, was duly received.

You ask to be advised "whether the conditions contained in Section 6 of the Automobile Registration Act of 1909 are to be taken as applying to motor-vehicles registered in the dealer's class under the provisions of Section 7 of the same Act."

Your inquiry, otherwise stated, is whether the registration in the dealer's class is transferrable. You enclose a copy of a letter of C. West & Company, which states that the Commercial and Knickerbocker Automobile Company of Pittsburg, Pa., had three certificates of registration in the dealer's class; that said company had gone out of business and had been taken over by the C. West & Company, and you ask to be advised whether the registration is good for use by C. West & Company.

The Act of April 27, 1909, is entitled:

"An Act relating to motor-vehicles; regulating their speed upon the public streets and highways of the Commonwealth of Pennsylvania; providing for their registration, and the licensing of operators, by the State Highway Department; establishing the rights of motor-vehicles upon the public highway with relation to other vehicles," etc.

It provides, in Section 1, that:

"Except as hereinafter provided, no motor-vehicle shall be operated or driven upon any public street or highway in any city, borough, township, or county in this Commonwealth until said motor-vehicle shall have been registered," etc.

It provides for the method of registration, for the display of tags, for a special license to persons under eighteen years of age, for a driver's license, and for a dealer's registration.

In Section 6 it provides:

"A registration certificate or license issued to one person shall not be transferred to another person; and no driver's license shall be issued to a firm or corporation, nor in the name of more than one person. Upon the transfer of ownership of any motor-vehicle its registration shall expire; and it shall be the duty of the person in whose name such vehicle is registered to immediately notify the State Highway Department of the name and address of the new owner and to return to the said Department the registration certificate and number tags for the vehicle so transferred. Should the original owner make application for the registration of another motor-vehicle within the period of two months, accompanied by a fee of one dollar, he shall, if he so desires, be assigned the number previously issued to him."

Section 7 provides:

"Motor-vehicles operated by manufacturers or dealers for the purpose of testing, selling, or hire, shall be exempt from the necessity of individual registration; provided said manufacturer or dealer registers with the State Highway Department in the dealer's class. Application for such registration, stating the number of cars to be registered shall be made upon a blank provided for the purpose by the said Department, which shall state the name and business address of the applicant and shall be verified by oath or affirmation. Upon receipt of the application and a fee of five dollars for each certificate and pair of number tags, the State Highway Department shall issue to the applicant as many certificates of registration and pairs of number tags as may be desired, not exceeding five."

Section 7, referring to registration in the dealer's class, is silent as to the transfer of said registration and the question is whether, in the absence of any statutory prohibition, such license may be transferred.

The license and registration provided for is this Act of Assembly is for the regulation of motor-vehicles upon the public highway, and is not a license for revenue. The license provided for is a personal privilege. It is provided in Section 6 that the registration certificate of a machine, or the license issued to one person, shall not be transferred to another. The dealer's registration differs from the individual registration only in that the dealer is furnished with registration certificates and tags, not exceeding five in number, for the purpose, among other things, of demonstrating his machines.

"In the absence of express provision to the contrary, a license which is a special privilege conferred by the Government on the individual is construed to be a personal trust and confidence, which cannot be assigned without the consent of the granting power."

25 Cyc. 625.

"A mere personal privilege extending only to the person to whom it is given, is not assignable."

25 Cyc. 644.

"Even in the absence of statutory provision it is generally held that licenses imposed for regulation are not transferrable."

Am. & Eng. Ency. of Law, Vol. 21, page 825.

It has been settled not only by judicial construction, that a license, which is a special privilege, is not transferrable, but it is also settled in a number of instances by legislative interpretation.

Under the Act of 1909 a dealer is furnished with a registration certificate for each machine which he desires to operate.

Section 6 provides that "a registration certificate or license issued to one person shall not be transferred to another person." The Legislature evidently intended that a registration certificate was not to be transferrable whether it was for a machine owned by a dealer or by a person not a dealer.

I am of opinion and so advise you that no registration certificates, whether issued to dealers or otherwise, are transferrable, and that the Commercial and Knickerbocker Automobile Company of Pittsburg, having gone out of business, has lost its right to use the registration certificates issued to it as a dealer, and that the C. West Company, who have taken over that business, have no interest in said registration certificates.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

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#### STATE HIGHWAYS.

Under the Act of May 1, 1905, P. L. 315, the State Highway Department cannot deal directly with a county for the reconstruction of a county road, except as to such roads as the county condemned under the Act of June 26, 1895, P. L. 336, and its supplements and amendments.

With the aforesaid exception, the Act of May 1, 1905, P. L. 315, contemplates the improvement or reconstruction of highways only by co-operation between the township, the county and the State Highway Department, there being no provision for the county to petition directly to the highway department for the department to enter into any contract with the county alone.

The Act of July 10, 1901, P. L. 650, referring to abandoned turnpikes running through unseated lands, has been repealed by the Act of May 3, 1909, P. L. 378, and under the latter act an abandoned turnpike running through unseated lands is not a county road, but is to be repaired and maintained at the expense of the township.

Office of the Attorney General,

Harrisburg, Pa., June 9, 1910.

Hon. Joseph W. Hunter, State Highway Commissioner, Harrisburg.

Dear Sir: Your favor of March 22, 1910, was duly received. In it you state that the Commissioners of Carbon County desire State aid upon a direct application to the Highway Department to improve an abandoned turnpike which runs through unseated land, and you request an opinion as to whether your Department may join with the County Commissioners without the co-operation of the township supervisors in the re-construction of such turnpike.

The Act of May 1, 1905 (P. L. 318) creating the Highway Department provides the procedure for the reconstruction of highways, *inter alia*, as follows:

"Section 3. The supervisors or commissioners of any township in any county of this Commonwealth may petition the County Commissioners of said county to make application to the State Highway Department for the co-operation of the State in the reconstruction or permanent improvement of any principal highway within said township, or any section thereof \* \* \* \*."

"Section 6. The County Commissioners of any county shall upon the presentation to them of a petition from the supervisors or commissioners of any township, or two or more adjoining townships \* \* \* \* pass a resolution petitioning the State Highway Department to undertake the improvement of the State highway specified in the petition from the township or townships aforesaid, and authorizing the assumption by the county of its share of the expenses of said improvement."

Section 9 provides that upon the receipt of such petition the State Highway Commissioner shall, among other things, make necessary surveys, plans and estimates for the improvement of said highway,

"And report the same to the County Commissioners of the county and the supervisors or commissioners of the township or townships in which the said highway may lie. If the said County Commissioners and township supervisors or commissioners then decide that it is advisable to go on with the work as hereinafter provided, and make the required agreements as hereinafter specified, the Highway Department may, if the funds at its



disposal permit of so doing, contract jointly with the town, county and township, or townships in which said highway lies."

The Act provides that the State shall pay 75 per cent. of the cost and the county and township  $12\frac{1}{2}$  per cent. each, and that the county and townships may agree between themselves that the 25 per cent. shall be paid in different proportions from that specified in the Act.

Section 9 also provides that:

"Every county taking township roads with a view of reconstructing them under the provisions of the Act of June 26th, 1895 (P. L. 336) and the supplements and amendments thereto, shall be entitled to receive the same amount of State aid hereinbefore specified."

This Act of 1895 refers only to roads which are condemned, taken and improved by the County.

The questions which arise are:

First—Whether there is any method provided by which the State Highway Department may deal directly with the county for the reconstruction of what may be termed a county road, except as to such roads which the county condemns under the Act just cited, and,

Second—Whether a turnpike running through unseated lands and abandoned is now a county road.

As to the first question: The Act of 1905, which has been hereinbefore quoted, seems to contemplate the improvement of reconstruction of highways only by co-operation between the township, the county and the State Highway Department. No provision is made for the county to petition directly to the Highway Department, nor for the Highway Department to enter into any contract with the county alone. It is provided that the county and townships may agree to appropriate a larger amount than 25 per cent., and county and townships may agree among themselves to a different ratio. It is also provided that "any township which shall agree to pay one-fourth of the cost of constructing such road, as hereafter mentioned, may make application direct to the State Highway Department," but the Act does not give the same opportunity to any county which agrees to pay the one-fourth cost except in the cases of roads taken and improved by the county under the Act of 1895 above referred to.

I am, therefore, of opinion that, with this exception, there is no method provided by which the county may apply for State aid direct to the State Highway Department.

Upon the second proposition I am of opinion that the road referred to is not now a county road.

The Act of July 10, 1901, (P. L. 650) is entitled

“An Act to provide for the maintenance and repair, in certain cases, of abandoned turnpikes, or parts thereof.”

It provides that:

“Where any turnpike company abandons any turnpike or part thereof, running through unseated lands, and where any such abandonment is authorized by the proper authorities of any turnpike company, and official notice is given to the supervisors of the proper township that such turnpike company has abandoned all its right, interest and title to such turnpike, or part thereof, and where, by acceptance of user, such abandoned turnpike or part thereof has become a township road, in any such case such road or part thereof shall, in the passage of this Act, become a county road, and kept in proper condition and repair by the county commissioners of the proper county.”

By the Act of April 20, 1905 (P. L. 237) and the Act of April 25, 1907 (P. L. 104) any turnpike condemned or abandoned, or where the company owning it was dissolved, became a county road as to the party lying in the county, and a city or borough street as to the part lying in a city or borough. The Act of 1909 re-enacts the Act of 1907 *in totidem verbis* except that it changes the word “county” to “township.” The Act is comprehensive. It provides that:

“When any turnpike, or part thereof, has been, or may hereafter be, appropriated or condemned for public use \* \* \* or when any turnpike company or association has heretofore abandoned, or may hereafter abandon its turnpike or any part thereof, or when any turnpike company or association owning any turnpike has heretofore been dissolved, or may hereafter be dissolved by proceedings under any existing laws of this Commonwealth, such turnpike or part thereof shall be properly repaired and maintained at the expense of the *township*, city or borough, in which said turnpike or part thereof lies; and the same may be improved, under existing laws, by the said *township*, city or borough.”

The Act of 1901 refers only to a turnpike running through unseated lands and which has been abandoned in a particular way.

The Act of 1909 refers to any turnpike at any time abandoned in any way, of which has been appropriated, or where the turnpike company or association has been dissolved.

I am, therefore, of opinion that the Act of 1901 is supplied and therefore repealed by the Act of 1909, and that such an abandoned turnpike is now no longer a county road.

Very truly yours,

WM. M. HARGEST,  
Assistant Deputy Attorney General.

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#### ROADS.

Where the contractor for a State road fails to complete his contract, the State Highway Commissioner should notify the contractor and the surety on his bond to place the road in proper condition otherwise he may let the contract to another to complete the work.

Office of the Attorney General,  
Harrisburg, Pa., June 14, 1910.

Hon. Joseph W. Hunter, State Highway Commissioner, Harrisburg.

Sir: Your favor of June 10th, 1910, addressed to the Attorney General is at hand.

You ask to be advised whether your Department has the right to employ men and use the material on the ground and, if necessary, to purchase additional material to put the road in Wells Township, Bradford County, in proper condition.

As I understand the facts, a contract was entered into September 21, 1906, between the State Highway Department and Booth & Flinn, Ltd., of Pittsburgh, Pa., for the reconstruction of this road, for the sum of \$25,534.55, and that the contractors have never completed the work in a manner satisfactory to the State Highway Commissioner, although in the Fall of 1909 they put some additional material upon the road; that the road in its present condition is not safe for travel and has a large amount of limestone rock piled along the side thereof; that there is a balance of \$4,799.10 due upon said contract.

I also understand that road in Jackson Township, Tioga County, is an extension of the road in Wells Township, Bradford County, and that Booth & Flinn have had a contract for the reconstruction of the Jackson Township road and that they have also failed to complete that road to the satisfaction of the State Highway Commissioner.

You state in your letter that the citizens and the supervisors of the township are insistent that the road be put in proper condition.

The contract with Booth & Flinn provides:

"And it is expressly understood and agreed by and between the parties to this agreement, that if, in the opinion of the said State Highway Commissioner the party of the second part shall be prosecuting the

said work with an insufficient force of workmen, or with an insufficient supply of materials for the prompt completion of said work, or shall be improperly performing the said work, or shall discontinue the performance of said work before completion, or shall neglect or refuse to remove such materials or to perform anew such labor as shall be rejected by the said State Highway Commissioner as defective or unsuitable, then in any such case it shall be lawful for the State Highway Commissioner, and he is hereby authorized and empowered to employ such contractors as in his opinion shall be required for the proper completion of this said work, at the cost and expense of the said party of the second part."

If the contractors have not properly performed the work and have discontinued performances before completion and have neglected and refused to remove materials, and have therefore neglected to perform anew such labor as has been rejected by you as defective and unsuitable, the contingency has arisen when you are authorized and empowered to employ contractors to properly complete the work. You are, however, not authorized, under the terms of this contract, to do this work except through contractors. You cannot use the material on the ground for such purposes unless Booth & Flinn consent to such use.

A bond has been given by Booth & Flinn to save harmless the Commonwealth of Pennsylvania from any expense incurred from the failure of said contractor to complete the work as specified.

You are therefore advised to give notice both to Booth & Flinn and to the surety on the bond that unless the road be put in proper condition within a reasonable time, (indicating what in your opinion is such a reasonable time) that you will advertise for bids and let a contract for the proper completion of said work.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

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#### ROADS.

The cost of performing the work and duty imposed by the Act of May 13, 1909, P. L. 759, is properly payable out of the appropriation made by Section 6 of that Act, and not out of the contingent fund of the Highway Department.

Office of the Attorney General,  
Harrisburg, Pa., June 20, 1910.

Hon. Joseph W. Hunter, State Highway Commissioner, Harrisburg.

Sir: Your favor of April 27th, 1910, addressed to the Attorney General is at hand.

You ask to be advised as to whether the work imposed upon the State Highway Commissioner by the Second Section of the Act of May 13, 1909, (P. L. 752) is payable out of the appropriation made by Section 6 of that act, or whether it is payable out of the contingent fund for your Department.

Section 25 of the Act creating the State Highway Department, approved May 1, 1905, (P. L. 318), imposed duties similar to those imposed by the Act of May 13, 1909, (P. L. 752). The latter act defines and regulates the duties of supervisors in reference to the repair and maintenance of roads and bridges and the collection of road taxes, etc. The 2nd section in part provides as follows:

“\* \* \* \* That the State Highway Department shall furnish blanks to the supervisors, in which said supervisors, or a majority of them, shall make a sworn statement, signed by all the members of the board, that the money has been expended in building, repairing, maintaining and improving the township roads according to the instructions, standards, plans and specifications, submitted by the Highway Department, as far as the available funds and local conditions make it possible: \* \* \* \*”

Section 1 provides:

“Upon receipt of the sworn statement from the board of township supervisors, it shall be the duty of the State Highway Commissioner to draw a warrant upon the State Treasurer, for the payment of the amount due said township under the provisions of this section, to the treasurer of the board of road supervisors, which shall be paid out of moneys appropriated for that purpose. \* \* \* \*”

Section 6 provides:

“The sum of one million dollars, or so much thereof as may be required, is hereby appropriated to carry out the provisions of this act, for the one fiscal year beginning the first day of June, one thousand nine hundred and ten: \* \* \* \*”

The sum of \$72,000 is appropriated for two years by the General Appropriation Act of 1909 “for the payment of contingent expenses of the State Highway Department.”

You state that the demands for surveys, specifications and estimates from the supervisors which the State Highway Department is required to furnish by the Second Section of the Act of May -3, 1909, have increased to such an extent that the contingent fund would not meet them, but that prior to the act of 1909 such work was paid for out of the contingent fund of the Department.

The Act of 1909 requires work which imposes expense on the part of the State Highway Commissioner. It is work necessary to properly carry out the provisions of the act looking toward a proper and uniform system of road building. The appropriation made is "to carry out the provisions of this act."

There is in no sense a contingent expense. Contingent funds, generally, are for the purpose of paying for such matters as cannot be foreseen in detail at the time of the passage of the appropriation acts. The work imposed by the Act of 1909 was not only foreseen but enjoined upon the Highway Department.

I am therefore of opinion that the cost and expense of performing the work and duty imposed upon the State Highway Commissioner by the Act of May 13, 1909, is properly payable out of the appropriation made by Section 6 of that act, and payable upon the warrant of the Highway Commissioner, as provided in Section 1 thereof.

Yours very truly,

WM. M. HARGEST,  
Assistant Deputy Attorney General.

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#### ROAD CONTRACTORS.

A contractor is not bound to make repairs of damage to a road built by him which was caused by an act of God, but if the damage grew out of negligence on the part of the contractor, he must repair such damage.

Office of the Attorney General,

Harrisburg, Pa., July 7, 1910.

Hon. Joseph W. Hunter, State Highway Commissioner, Harrisburg.

Sir: Your favor of April 27th, 1910, was duly received. You ask to be advised as to whether the contractor for the reconstruction of a road known as "Three Springs Road" in South Woodbury Township, Bedford County, Pa., is required to repair portions of the road which were damaged by an "ice freshet" on January 21, 1910, after that portion of the work had been completed. You state that the contractor has refused to make such repairs unless he be allowed for additional work, and he demands for such allowance compensation stated in a letter of April 14, 1910, which differs from the unit prices in his contract.

If the damage was occasioned to the highway by an unforeseen and unprecedented flood or freshet, that is to say, by an act of God, and

the failure of the contractor in no way contributed to that damage, the contractor would not be required, under his contract, to repair the section of the road so destroyed.

On the other hand, if the damage was occasioned by ordinarily heavy rains or flood, or even if occasioned by an unprecedented flood and the contractor ought to have foreseen and provided against it, or failed to do what ought to have been done, under the circumstances, to protect the road, he would be liable to repair the same.

The question as to whether or not he is to be paid at the unit prices stated in his contract does not arise. If he is liable to make the repairs he must make them without any additional compensation. If he is not required to make the repairs because of an act of God, which was not contributed to in any way by his own carelessness, then the repairs must be the subject of a new contract.

As you will see, this depends upon the facts. If the Commonwealth can maintain beyond question that the damage to the road was due to this negligence then he should be compelled to repair it, and if the Commonwealth cannot establish these facts a new contract should be made.

I herewith return to you the copies of the bid and contract for the construction of this road, which were submitted with your letter.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

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#### ROAD TAXES.

Under Section 2 of the Act of May 13, 1909, P. L. 752, the Highway Department cannot legally incur any expense in furnishing plans and specifications to, or making surveys for, townships which have elected to adopt the work-system of road taxes.

Expenses of the Highway Department in making surveys, plans and specifications should be charged against an appropriation as a whole, and townships entitled to the "\$20 for each mile of road" will suffer no deduction therefor.

Office of the Attorney General,  
Harrisburg, Pa., July 28, 1910.

Hon. Joseph W. Hunter, State Highway Commissioner, Harrisburg.

Dear Sir: Your favor of July 8th was duly received. In it you ask several questions:

1st. "Under the provisions of the Second Section of the Act of May 13, 1909, P. L. 752, can the State Highway Department legally incur

any expense in furnishing plans and specifications to or making surveys for townships which have elected to adopt the work system of road taxes, inasmuch as the appropriation carried by the said Act is payable only to townships which collect their road taxes solely in cash?"

The question seems to answer itself, because, as you state, the Act of May 13, 1909, in Section 2 provided:

"Any township which shall have collected its road taxes in cash, shall annually receive from the State fifty per centum of the amount of road taxes collected in said township, as shown in a sworn statement of the Board of Township Supervisors furnished to the State Highway Commissioner on or before the first of April in each year."

The purpose of this law is to encourage the collection of road taxes in cash, and to abolish the system of working out said taxes.

On June 20, 1910, the Highway Commissioner was advised that the expenses incurred in his Department by the provision

"That the State Highway Commissioner, shall also furnish, from time to time, standards, plans and specifications for permanent improvements in building of culverts, and establishing of grades, proper drainage, and such other matters as he may deem essential,"

was payable out of the appropriation made by this Act. This Act intended to appropriate money for the encouragement of townships which collected their road taxes in cash, and I am, therefore, of opinion that under the Second Section of the Act of May 13, 1909 (P. L. 752) the Highway Department cannot legally incur any expense in furnishing plans and specifications to or making surveys for townships which have elected to adopt the work system of road taxes.

2nd. You also ask: "Where surveys are made or plans and specifications furnished for townships, the cost thereof being paid from the appropriation carried by the Act above referred to, must the expense incurred by the State Highway Department be kept within such limit as will not exceed the rate of "twenty dollars for each mile of township road in said township?"

You also ask: "Should the expense of making such surveys and preparing such plans and specifications be charged against the appropriation as a whole and the balance of said appropriation be then sub-divided among the townships entitled to receive it or should such expense be charged against the portion of said funds allotted to the township in accordance with the provisions of the Act?"



Answering the last question, I am of opinion that the expense of making such surveys, plans and specifications, should be charged against the appropriation as a whole, and the balance of said appropriation be then sub-divided among the townships.

This answer disposes of the other question, because the cost of such plans and specifications being taken from the appropriation as a whole, is not charged against any specific township, and therefore a township may receive "twenty dollars for each mile of road in said township" without deduction.

Very truly yours,

WM. M. HARGEST,  
Assistant Deputy Attorney General.

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#### TAXATION

The property of the State, consisting of toll gates on the national or Cumberland road is not liable for taxation for road taxes of West Bethlehem Township, Washington County.

Office of the Attorney General,  
Harrisburg, Pa., July 28, 1910.

Hon. Joseph W. Hunter, State Highway Commissioner, Harrisburg.

Dear Sir: Your favors of June 22nd and July 8, 1910, were duly received.

You state that the supervisors of West Bethlehem Township, Washington County, have levied a road tax upon a toll gate property located on the line of the National or Cumberland road and forming part of that highway, that the property is temporarily leased for private occupation, the rental thereof being paid into the State, and ask to be advised whether the property is liable to taxation for road purposes.

The Cumberland road was a national road acquired by the State of Pennsylvania from the United States Government and by virtue of the Act of April 4, 1831 (P. L. 419) which authorizes the Commissioners therein appointed to manage the road and erect at least six toll gates and toll houses, for the purpose of demanding and receiving toll, and by virtue of the Act of April 1, 1835 (P. L. 101), which accepted for the State the "surrender by the United States of so much of the Cumberland Road as lies within the State of Pennsylvania," and which also authorizes the Commissioners to erect toll gates on the whole or any part of said road at such time as they may deem it expedient and

proper to do so. This road is, therefore, the property of the State. It is not liable to taxation by small municipal sub-divisions of the State.

It is well settled that public property of states, or political sub-divisions of states, is not subject to taxation, and the Government cannot be forced into the inconsistency of taxing itself to raise money to pay over to one of its sub-divisions, which money could, in turn, only be raised by taxation. It would be an anomaly for the sovereign State to be required to pay a tax on its property to one of its townships.

12 Am. & Eng. Ency of Law, pages 367-369.

Desty on Taxation, Vol. 1, Section 15.

You are, therefore, advised that the property of the State consisting of toll gates located on the National or Cumberland road, is not liable to taxation for the road taxes of West Bethlehem Township, Washington County.

Very truly yours,

WM. M. HARGEST,  
Assistant Deputy Attorney General.

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***OPINIONS OF THE SUPERINTENDENT  
OF PUBLIC INSTRUCTION***

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**OPINIONS TO THE SUPERINTENDENT OF  
PUBLIC INSTRUCTION.**

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**MINORS' EMPLOYMENT CERTIFICATES.**

After Jan. 1, 1910, new employment certificates, complying with the provisions of the Acts of April 29, 1909, P. L. 284, and May 1, 1909, P. L. 373, are required to make legal the employment of minors under the age of sixteen. Certificates issued in accordance with former acts cease to be valid.

Office of the Attorney General,

Harrisburg, Pa., Oct. 20, 1909.

Dr. Nathan C. Shaeffer, Superintendent of Public Instruction, Harrisburg, Pa.

Dear Sir: Your letter of the 17th instant is at hand, requesting an opinion as to "whether employment certificates must be issued to all minors between the ages of fourteen and sixteen years in accordance with Section 3 of the Act of May 1, 1909 (P. L. 376) and Section 7 of the Act of April 29, 1909 (P. L. 294), or whether employment certificates issued in accordance with former acts continue to be valid after January 1, 1910."

The employment of minors has been the subject of regulation by various Acts of Assembly beginning with 1901. Some of these acts have been declared by the courts to be unconstitutional and others unconstitutional in part, and the Act of 1901, under which certificates for the employment of minors up to this time have been issued, did not designate by whom such certificates were to be issued, and, as I understand the fact to be in some parts of the State, such certificates were issued by the school authorities and in other parts of the State by the Justices of the Peace. Thus the matter stood at the time of the passage of the Acts of 1909. The Act of 29th of April, 1909 (P. L. 283) is entitled "An Act to provide for the health and safety of minors in certain employments, by regulating the ages at which said minors may be employed, their hours of employment, their protection against injury, and to prescribe rules for the obtaining of employment certificates, and providing penalties for violation of the provisions thereof," and Section 7 of this Act provides

"That no minor under the age of sixteen years shall be employed in or about or for any establishment or industry named in sections three and four of this Act, unless the employer of said minor procures and keeps on file, and accessible to the deputy factory inspectors, the *employment certificate as hereinafter provided*, issued to said minors, etc"

and by Section 8 it is provided that the school authorities shall issue the form of certificate prescribed by Section 9.

The Act of May 1, 1909 (P. L. 375) is entitled

"An Act to provide for the health and safety of minors in bituminous coal mines and anthracite collieries or breakers, by regulating the ages at which said minors may be employed, their hours of employment, and to prescribe rules for the obtaining of employment certificates and providing penalties for violation of the provisions thereof."

Section 3 of this Act uses precisely the same language as Section 7 of the Act just above quoted, providing that no minor under the age of sixteen years shall be employed unless the employer keeps on file "*the employment certificate as hereinafter provided*," and Section 4 of this last mentioned act provides that the school authorities shall issue the certificate, the form of which is provided in Section 5. Each of these Acts of Assembly provides that it shall "be in force and effect on and after January 1, 1910."

It is apparent from the state of the law at the time the acts were passed, and examination of the Acts of Assembly themselves, that they were intended to prescribe a complete system for the employment of child labor in this Commonwealth, and being so intended were also to supplant and take the place of all other Acts of Assembly on the subject, so far as their provisions were included within the scope of the Acts of 1909.

The language "the employment certificate as hereinafter provided" means that the form of certificate prescribed by the Acts of 1909 and issued by the persons authorized in those acts to issue such certificates, must be issued.

You are therefore advised that new certificates complying with the provisions of the Act of April 29, 1909 (P. L. 284) and May 1, 1909 (P. L. 373) are required to make legal the employment of minors under the age of sixteen years, after January 1, 1910.

Very truly yours,

WM. M. HARGEST,

Assistant Deputy Attorney General.

## MINORS' EMPLOYMENT CERTIFICATES.

The Acts of April 29, 1909, P. L. 283, and May 1, 1909, P. L. 375, relating to employment certificates for minors under the age of sixteen, do not limit the time when such certificates should be issued, and certificates issued prior to Jan. 1, 1910, the date when the acts go into effect, will be valid after that date.

Office of the Attorney General,

Harrisburg, Pa., November 4, 1909.

Hon. Nathan C. Shaeffer, Superintendent of Public Instruction, Harrisburg, Pa.

Sir: Your letter of the 4th inst., in which you ask whether employment certificates issued prior to January 1, 1910, under the provisions of the Act of April 29, 1909 (P. L. 283) and the Act of May 1, 1909 (P. L. 375) by the proper school authorities, will be valid after January 1, 1910, in the employment of minors between the ages of fourteen and sixteen years, has been received.

The 13th Section of the Act approved the 29th of April, 1909, provides as follows:

"This act shall be in force and effect on and after January first, one thousand nine hundred and ten,"

and the 9th Section of the Act approved the 1st of May, 1909, provides:

"This act shall be in force and effect on and after January first, one thousand nine hundred and ten."

Each of these acts provides for an employment certificate to be issued by the school authorities as therein set forth. There is no direction of any kind in the Act limiting the time when such certificates should be issued, and I can see no good reason why the certificates required by the legislation should not be issued prior to January 1, 1910, so that the employers of labor may be protected against liability to the penalties of the Act on that date.

Hon. John C. Delaney, Chief Factory Inspector, has informed me that there are now outstanding in this State, under the authority of previous legislation, in the neighborhood of sixty thousand of such employment certificates. It would be practically impossible to issue this great number of certificates on the first day of January, and not to issue them on that date would be to put the employers of labor on the one hand, at the hazard of being subjected to the penalties of the Acts, and, on the other hand, it would deprive the minor entitled to the certificate of employment of his right of employment until the certificates could be obtained. I can see no reason for putting such a construction upon the Act. It is as much a law to-day as it will be on

the first of January next, and I am therefore of opinion that the certificates required by this legislation issued prior to January 1, 1910, will be valid on and after that date, and should be recognized as such by the State authorities.

Very truly yours,  
M. HAMPTON TODD,  
Attorney General.

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#### EMPLOYMENT CERTIFICATES.

Under the Act of April 29, 1909, P. L. 283, it is the duty of the superintendent of public schools in Philadelphia to issue employment certificates to all minors residing in the city who come within the law, as well as to minors residing outside the Commonwealth who seek employment in the city.

Office of the Attorney General,  
Harrisburg, Pa., January 31, 1910.

Dr. N. C. Shaeffer, Superintendent of Public Instruction, Harrisburg, Pa.

Dear Sir: Dr. M. G. Brumbaugh, Superintendent of Schools of Philadelphia, requests an opinion from the Attorney General concerning the certificates to be issued to minors, pursuant to the Act of Assembly of April 29, 1909, (P. L. 283).

The rule of this Department being to furnish opinions only to the heads of the departments of the State Government, we prefer to answer Dr. Brumbaugh's inquiry through your Department, understanding that you also desire an opinion upon the matters contained in his letter. He asks,

"First—Shall the Superintendent of Public Schools issue certificates only to those children who belong to the public schools of the City of Philadelphia, or shall he issue certificates to all children entitled by law, otherwise, to them, and residing in the City of Philadelphia?"

"Second—How shall we regard minors residing in the State of New Jersey, who seek employment certificates in the City of Philadelphia, and who wish to be employed in the factories of the City of Philadelphia?"

The Child Labor Act has for its primary object the regulation of employment of minors. All minors, within the ages referred to in the law, are required to have certificates before they can be employed, and the school authorities are charged with the duty of examining the minor and issuing the certificate. It is not a prerequisite to the issuance of a certificate, that the minor shall belong to the public schools.

I am of opinion that the Superintendent of Public Schools of Philadelphia is required to issue certificates to all minors residing in the City of Philadelphia, who come within the law.

As to minors residing out of the State, but employed in the State, the Act is silent. It requires, however, a certificate; it requires also the school authorities to issue such certificate. Residence is nowhere mentioned in the Act except to provide that "in school districts having no superintendent or supervising principal, but having one or more principals of schools," the certificates shall be issued by such principals—"each principal to issue the certificate to minors residing within the territory belonging to the school over which he has supervision."

It was not the intention of the Act to exclude minors residing out of the State, and working or desiring to work in the State, nor was it the intention to prescribe for such minors a prerequisite to employment which could not be complied with.

I am, therefore, of opinion that minors residing out of the Commonwealth, who seek employment in the City of Philadelphia, should, if qualified, be furnished with employment certificates by the Superintendent of Schools in the City of Philadelphia.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

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#### APPROPRIATION.

Under the Appropriation Act of 1909, appropriating \$72,000, for the education of teachers in the Philadelphia Normal School for Girls, and Philadelphia School of Pedagogy for young men, warrants against this appropriation should be drawn in favor of the treasurer of Philadelphia, and not in favor of any official of the College of Pedagogy or the girls' normal school.

Inasmuch as said appropriation is for \$72,000, or so much thereof as may be necessary, the duty of determining how much thereof is necessary is placed upon the superintendent of public instruction, and for that purpose, said superintendent should require reports from the school authorities, similar to reports furnished by State normal schools, and the warrants should be drawn in accordance therewith.

Office of the Attorney General,  
Harrisburg, Pa., March 15, 1910.

Dr. Nathan C. Shaeffer, Superintendent of Public Instruction, Harrisburg, Pa.

Sir: I have your letter of the 12th inst., in which you inquire whether warrants shall be drawn in favor of the Treasurer of Philadelphia in payment of the appropriation of \$72,000.00 provided in the



General Appropriation Act of 1909, Section 7, to be applied to the Philadelphia College of Pedagogy for Young Men and to the Girls' Normal School, on the same conditions as those specified for the education of teachers in the State Normal Schools, or whether they shall be drawn in favor of someone officially connected with said institutions; and in which you also inquire whether you should require a report from the school authorities of Philadelphia similar to that which you require from the State Normal School principals on the same subject.

The appropriation is made in the following language:

"Provided, The city of Philadelphia shall be entitled to a proper portion of this appropriation, including not only its pro rata as provided by existing laws regulating the distribution to the several counties, but *also the sum of seventy-two thousand dollars, or so much thereof as may be necessary*, for the education of teachers in the Philadelphia Normal School for Girls and the Philadelphia School of Pedagogy for Young Men, to be applied on the same conditions as those specified for the education of teachers in the State Normal Schools."

I am of opinion

1. That the warrants against this appropriation should be drawn in favor of the Treasurer of Philadelphia;

2. That, inasmuch as the appropriation is for seventy-two thousand dollars, "or so much thereof as may be necessary," this latter expression casts upon you the duty of determining how much thereof is necessary, and, to enable you to do so, you should require reports from the school authorities of Philadelphia, similar in all respects to the reports which you require to be furnished you by the principals of the State Normal Schools, and that you should draw your warrants for amounts in accordance with such reports;

3. Having advised you that the warrants should be drawn in favor of the Treasurer of the City of Philadelphia, they consequently should not be drawn in favor of someone officially connected with the Philadelphia College of Pedagogy or the Girls' Normal School. It is to the City of Philadelphia that this appropriation is made, and therefore your duty is fully performed when you have ascertained the amount to which the City of Philadelphia is entitled to be paid out of the appropriation and have paid the same to that municipality.

Very truly yours,

M. HAMPTON TODD,

Attorney General.

## SMULL'S HANDBOOK.

The Act of 1897, P. L. 34, relating to the placing of Smull's Handbook in the public schools by the Superintendent of Public Instruction, is not repealed by the Act of 1899, P. L. 178, relating to the distribution of public documents.

Office of the Attorney General,

Harrisburg, Pa., April 8, 1910.

Hon. Nathan C. Shaeffer, Superintendent of Public Instruction,  
Harrisburg, Pa.

Dear Sir: Your letter of March 29, 1910, addressed to the Attorney General, was duly received.

You request an opinion as to whether the "Act to regulate the publication, binding and distribution of the public documents of this Commonwealth, approved May 2, 1899, (P. L. 178), repeals the Act of April 29, 1897 (P. L. 34).

This latter Act provides:

"That on the passage of this Act, and thereafter following the decennial census, the Superintendent of Public Instruction shall cause to be placed in each public school of this Commonwealth above the primary grade, one copy of Smull's Legislative Hand Book, and biennially one copy of the school laws and decisions, for the use of the public schools.

Section 2. \* \* \* \* That on the passage of this Act and for the purposes named herein, the Superintendent of Public Instruction shall be allowed a sufficient number of Smull's Legislative Hand Books and school laws and decisions, for the purpose of carrying into effect the provisions of this Act."

The Act of 1899, above referred to, is a general act regulating the publication, binding and distribution of all of the State documents, reports and pamphlets. It provides in clause 10 of Section 1, that

"The Superintendent of Public Instruction shall have published biennially, forty thousand six hundred copies of the school laws and decisions, to be distributed by him—three thousand for the Senate, seven thousand for the House, thirty thousand for the Department," etc,

and the direction for distribution of the thirty thousand copies for the Department of Public Instruction is found in the Act of 1897.

Paragraph 16 of Section 1 of the Act of 1899 provides for the distribution to the Superintendent of Public Instruction two hundred copies of each issue of Smull's Hand Book.

This Act of Assembly does not in terms repeal the Act of 1897, which provides that of the issue of Smull's Legislative Hand Book

following each decennial census, the Superintendent of Public Instruction shall be allowed a sufficient number to place one such copy in each school of this Commonwealth, above the primary grade.

These two Acts of Assembly must be read together. In other years the Superintendent of Public Instruction is entitled to two hundred copies, but in the year following the decennial census he is entitled to sufficient copies to comply with the Act of 1897.

You are therefore advised that the Act of 1897 is in full force, and is not repealed by the Act of 1899 referred to.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

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#### PITTSBURGH COLLEGE OF THE HOLY GHOST.

The College and University Council is advised as to its duty in passing upon charter application of the Pittsburgh College of the Holy Ghost.

Office of the Attorney General,  
Harrisburg, Pa., December 1, 1910.

Hon. Nathan C. Shaeffer, Superintendent of Public Instruction,  
Harrisburg, Pa.

Sir: I have your letter of the 23rd inst., in which you ask my opinion and advice as to whether the application of the Pittsburgh College of the Holy Ghost for an amendment to its charter complies with the provisions of the Act of 26th of June, 1895, (P. L. 327), and also whether the provisions of the Act of May 1, 1907 (P. L. 132), with reference to the qualification of incorporators, applies to the pending application.

I am of opinion that the Act of May 1, 1907, is not applicable to the application made in this case.

The Act of 26th of June, 1895, *supra*, is a complete system of incorporation within itself, and the second section thereof provides that "Whenever five or more persons, three of whom at least are citizens of this Commonwealth, shall voluntarily associate themselves together for the purpose of obtaining a charter of incorporation as a college, university or theological seminary with power to confer degrees as aforesaid, they shall prepare a certificate of such intended incorporation which shall set forth" the requirements as specified in the Act. The pending application complies with the provisions of this Act, so far as the same have been proceeded with, and the matter has been referred, by order of the Court of Common Pleas, No. 2, of Allegheny

County, to the Superintendent of Public Instruction of this Commonwealth, as required by the Seventh Section of the Act of 26th of June, 1895, *supra*.

The language of the Seventh Section, governing and defining the duties of the University Council, is as follows:

- "Section 7. Upon the receipt of said certified copy of certificate of incorporation as directed in Section Four of this Act, the said Superintendent of Public Instruction shall, within sixty days thereafter, cause said 'College and University Council' to be convened at such time and place as he may designate, and said Council shall thereupon hear and consider said application, *and if the course of instruction and standard of admission to said institution and the composition of the faculty shall answer to said council to be sufficient, and the educational needs of the particular locality in which the proposed institution is to be situated and of the Commonwealth at large are likely to be met by the granting of said application, the said council shall thereupon cause to be endorsed on said application or certificate its findings and its approval of the same, together with a recommendation to the law judge or court before whom the same was originally presented that the same be granted. If, in the judgment of the council, the said application should not be granted, it shall endorse thereon its findings, and its disapproval of the same with a recommendation that said application be refused.*"

From this language it appears that the College and University Council has to determine:

(a) Whether the course of instruction and standard of admission to said institution, and the composition of the faculty, are sufficient to justify the institution being authorized to confer the degrees which it is asking leave to do; and

(b) Whether the educational needs of the particular locality in which the proposed institution is to be situated and of the Commonwealth at large are likely to be met by the granting of said application.

The first of these questions may be summed up in a few words, to the effect that it is the duty of the Council to examine the course of study, and to see that the faculty consists of not less than six regular professors who shall devote all their time to the instruction of its college or university classes, as provided in the Sixth Section. If the proposed curriculum and teaching staff are sufficient to provide for the proper training of the graduates, then the Council should so say, and endorse such finding upon the application, otherwise they should endorse upon the application that the course of training and the teaching staff, or either or both, are not sufficient.

At to the second point, the Act is somewhat vague and indefinite. It prescribes no rule by which the educational needs of a given locality are to be determined. The necessary result is that it is absolutely within the discretion of the Council. In a community so large as that of Pittsburgh, additional facilities for the training of students in law, medicine, dentistry and pharmacy would appear to be desirable. •The real question is,—Is the scope of study and the teaching staff sufficient to insure that the students will have competent training to entitle them to receive the degrees which the application asks leave to be authorized to confer, and, in my opinion, this is the sum and substance of the duties of the Council. The question of the amount of funds and how they are invested is for the court granting the amendments, and not for the Council. The Council passes on additional qualifications and the desirability of additional educational facilities in the given locality. When it has passed on those two questions, it has met and complied with all of the duties that the Act imposes upon it.

Very respectfully,

M. HAMPTON TODD,  
Attorney General.

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***OPINIONS TO THE COMMISSIONER  
OF FISHERIES.***

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**OPINIONS TO THE COMMISSIONER  
OF FISHERIES.**

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**FISH.**

The Act of April 3, 1867 (P. L. 739) has not been repealed.

July 28, 1909.

Hon. W. E. Meehan, Commissioner of Fisheries, Harrisburg Pa.

Dear Sir: This Department is in receipt of your letter of July 22, 1909, inquiring whether the Act of April 3, 1867, P. L. 739, entitled "An Act to prevent the fishing with nets, or seines, in the waters of the Big Fishing Creek and its tributaries, in the counties of Columbia and Luzerne, and in Stone Creek and its tributaries, in the county of Huntingdon," has been repealed.

You are advised that no Act of Assembly has been discovered which repeals the Act quoted.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

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**FISH WARDENS.**

A fish warden, under the Act of May 29, 1901, P. L. 302, is an "appointive officer of the Commonwealth," within the Act of May 5, 1897, P. L. 30, making it a misdemeanor for any person to falsely assume to act as an appointive officer.

Office of the Attorney General,  
Harrisburg, Pa., August 7, 1909.

Hon. W. E. Meehan, Commissioner of Fisheries, Harrisburg, Pa.

Dear Sir: Your favor of the 3rd instant is at hand, in which you ask whether there is any law under which your Department can prosecute a man in Warren County who represented himself to be a fish warden, and who, so personating the warden, took from three men thirty dollars, and at other times as low as two dollars and a half.

If the man obtained money by representing that he was a fish warden with intent to cheat and defraud the persons from whom the money was obtained, he can be convicted for obtaining money by false pretenses, under the criminal code of this State.

The Act of May 5, 1897 (P. L. 39) provides "that any person within the Commonwealth of Pennsylvania who falsely represents himself to be, or who falsely assumes to act as an appointive officer of the Commonwealth of Pennsylvania, or any county, municipality, city, borough, township, district or ward within the Commonwealth of Pennsylvania, shall be guilty of a misdemeanor, and upon conviction thereof be sentenced to pay a fine," etc.

The Act of 1901 relating to your Department, in Section 43 refers to fish wardens as *holding office*, and in Section 44 requires each warden to keep a record of his *official* acts. They are given the same powers as constables in enforcing the fish laws, and constables are officers who can be personated within the meaning of the Act of 1897. The conclusion is irresistible that a fish warden is an "appointive officer of the Commonwealth of Pennsylvania" within the terms of the Act of 1897 above referred to.

Therefore, you are also advised that if the man referred to represented himself as a fish warden obtaining money thereby, prosecution can be maintained under the Act of 1897.

Very truly yours,

WM. M. HARGEST,  
Assistant Deputy Attorney General.

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#### FISH BASKET LICENSE.

Under Section 8 of the Act of 1909, P. L. 353, a license can be granted for locating a fish basket and wing walls within a quarter of a mile below a location already licensed.

Office of the Attorney General.

Harrisburg, Pa., August 9, 1909.

Hon. W. E. Meehan, Commissioner of Fisheries, Harrisburg, Pa.

Dear Sir: Your communication of the third instant is at hand, in which you ask to be advised whether provision of Section 8, of the Act of May 1, 1909 (P. L. 353) permits the licensing of a location for a fish basket and wing walls below another location already licensed, and within a quarter of a mile of latter.

Section 8 of the Act to which you refer provides "And no baskets and wing walls shall be set immediately *above* one already legally located nearer than a quarter of a mile."



I understand from you verbally that the reason for this provision is to protect the owner of a licensed location from the damage which would result in placing wing walls and a basket such a short distance above one already located, as to interfere with its usefulness, and that this provision is largely for the benefit of the holders of the licenses, and a provision in which the policy of the State is little concerned.

Your verbal explanation indicates the intention of the Legislature. To place a basket *below* a location already licensed would not interfere with the upper location, and inflict no injury on the holder of the license of the upper location. The licensing of a lower place within a quarter of a mile is not prohibited by the language of the Act. This section being restrictive and prescribing a penalty for its violation, must be construed strictly.

You are, therefore, advised that under Section 8 of the Act of May 1, 1909, above referred to, a license can be granted within a quarter of a mile *below* a location already licensed.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

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— FISH BASKETS.

Under the Act of May 1, 1909, P. L. 353, a county treasurer cannot legally issue a license for a fish basket in a stream, if trout are commonly fished for and caught in any part of the stream, until the board of fishery commission has first determined that the portion of the stream wherein the fish basket is to be set or used is not inhabited by trout.

A license for a fish basket is binding upon the department of fisheries to the extent of protecting the licensee, who sets a fish basket, from prosecution; but the department may determine independently whether or not a stream is inhabited by trout; and in that case the County Treasurer should be promptly requested to revoke the license and the licensee be notified to remove the fish basket.

Where a license for a fish basket has been granted for a part of a stream known to contain trout, the Commissioner of Fisheries should return the money paid therefor to the County Treasurer with a request to revoke the license.

Office of the Attorney General.

Harrisburg, Pa., September 20, 1909.

Hon. W. E. Meehan, Commissioner of Fisheries, Harrisburg, Pa.

Dear Sir: Your favor of the 8th instant, supplemented by your favor of the 17th instant, is at hand.

Upon the facts therein stated, an opinion is requested first,

Whether a license can legally be issued for a fish basket in a stream in which charr or trout are commonly fished for and caught, before

the Board of Fishery Commission has officially declared the portion of the stream for which the license is requested, not inhabited by trout.

In Section 8 of the Act of May 1, 1909, (P. L. 353), entitled "An Act to classify the fish in the waters within this Commonwealth; declaring which are game fish and which are food fish," etc., it is said "and no fish basket shall be set or used in a stream known as a trout stream."

Section 28 provides

"That for the purpose of this Act, any stream or water, *or part thereof*, within this Commonwealth, in which charr, or trout, are commonly fished for and caught, whether through the stocking of the stream, or whether native to such stream or water, *or part thereof*, shall be deemed water or streams inhabited by trout. In case of a conflict of statement on this point, as to any stream or water, the matter shall be investigated by the Board of Fishery Commission and its decision shall be final."

Larry's Creek, Lycoming County, has both been stocked by the State and by private persons with brook trout and you state that so far as your Department is advised, Larry's Creek is a trout stream from one end to the other, and there has been no request for an investigation by the Board of Fishery Commission, and no determination by that Board as to whether Larry's Creek is inhabited by trout or not. It has two forks, and in both of the forks, according to the records in your office, trout are fished for and caught. You also state that in one letter your correspondent says there are no trout below Salladasburg.

For the purpose of issuing a license, the language of Section 8 "known as a trout stream" and the language of Section 28 "inhabited by trout," ought to be construed to mean the same. If trout are commonly fished for and caught, the stream must be known as a trout stream. Applying Section 28 to Larry's Creek, it appears that trout are commonly fished for and caught in a part thereof, and it also appears that the stream or parts thereof have been stocked. It further appears that the stream, so far as information has come to your Department, is known as a trout stream.

You are therefore advised that the County Treasurer cannot legally issue a license for a fish basket in a stream if trout are commonly fished for and caught in any part of said stream until the Board of Fishery Commission has first determined that the portion of the stream wherein the fish basket is to be set or used is not inhabited by trout.

Second; you also ask to be advised if a County Treasurer issues a license for a fish basket to be set and used in a part of the stream upon an allegation that **such part does not contain trout, whether**

such license is binding on the Department of Fisheries, you are hereby advised that the license is binding on the Department of Fisheries so long as it is outstanding, to the extent of protecting the person who places or sets a fish basket, pursuant to said license. The issuance of such a license, however, is not binding on the Department of Fisheries, as fixing, as a matter of fact, that such portion of the stream is not inhabited by trout. The Department of Fisheries can determine independently of whether a license is issued or not, whether or not a stream is inhabited by trout.

Third; you also ask to be advised whether it is your duty to return the check to the County Treasurer where the license is granted for a part of a stream which is known to contain trout. It is your duty to return the check to the County Treasurer, with a request to cancel and revoke the license.

Fourth; you further ask to be advised whether, if a license is issued by a County Treasurer for a fish basket in a stream known to be inhabited by trout, such license is binding on the Department so as to prevent it from prosecuting the licensee. Such license does prevent a successful prosecution, but in that case the County Treasurer ought to be promptly requested to revoke the license and the licensee notified to remove the fish basket.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

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***OPINIONS TO THE BOARD OF COM-  
MISSIONERS OF PUBLIC GROUNDS  
AND BUILDINGS.***

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**OPINIONS TO THE BOARD OF COMMISSIONERS  
OF PUBLIC GROUNDS AND BUILDINGS.**

**ABBAY PAINTINGS.**

The Board of Public Grounds and Buildings may pay to Edwin A. Abbey the amount due him on his contract with the State, without the certificate of Joseph M. Huston, Architect, Mr. Huston no longer being the Architect of the Capitol Building.

Office of the Attorney General.

Harrisburg, Pa., June 9, 1909.

H. D. Jones, Secretary, Board of Commissioners of Public Grounds and Buildings, Harrisburg.

Sir: Your letter of the 9th instant in which you advise me that the following resolution was adopted by the Board of Commissioners of Public Grounds and Buildings, at a meeting held this date, received:

“RESOLVED, That the correspondence of J. William White, representing Edwin A. Abbey, in reference to the contract between the said Abbey and the Board of Public Grounds and Buildings, be transmitted to the Attorney General for an opinion as to whether or not, under the said contract with Mr. Abbey, the Board would be justified or empowered to advance, at this time, the \$10,000 requested by him.”

The contract with Mr. Abbey on this subject is dated the 14th day of December, 1904, and contains the following provision, namely:

“It is mutually agreed between the parties hereto that the sum to be paid by the Commonwealth of Pennsylvania to the said Edwin A. Abbey for the undertaking herein indicated, set forth and described, shall be the sum of fifty dollars (\$50.00) per square foot, lawful money of the United States of America, payable in instalments as follows: The sum of fifteen thousand dollars (\$15,000) upon the execution of this contract and the approval of a bond for fifty thousand dollars (\$50,000), as hereinafter required, and the remaining sums to be paid semi-annually in such sums as may be certified to be due upon the certificate of the Architect of the Capitol, Joseph M. Huston, as the work progresses to his satisfaction.”

I understand the fact to be that Mr. Huston is no longer the Architect of the Capitol Building. I further understand the fifteen thousand dollars (\$15,000.00) above referred to has been paid to Mr. Abbey and that upon the work to which Mr. J. William White's letters refer he received nothing further.

I advise you that it is not necessary for the Board to obtain the certificate of Mr. Joseph M. Huston that Mr. Abbey is entitled to this payment. If the Board has an Architect you could refer the question to him for his advice to you, but inasmuch as you have none, the question is one entirely within the jurisdiction of your Board. The contract contemplates payment on account and the instalments named therein have not been paid. The question then is one for the exercise of the sound discretion of the Board. Accepting the statement of Mr. Abbey to be true—which you are safe in doing inasmuch as his bond for fifty thousand dollars (\$50,000.00) is on file with the Department—I am of opinion that you would be fully justified in paying Mr. Abbey the instalment of ten thousand (\$10,000.00) requested.

I herewith return your copy of agreement together with the correspondence of Mr. J. William White which accompanied the same.

Very truly yours,

M. HAMPTON TODD,  
Attorney General.

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#### ABBAY PAINTINGS.

According to contract painted and delivered at the Capitol four paintings on canvas for the dome at \$50 per square foot. They contained an aggregate of 615.76 square feet. When the paintings were about to be put up it was discovered that the builder had made the spaces too small and the paintings has to be trimmed several inches to fit in, thus reducing the square feet to 544.12. The Board of Public Grounds and Buildings thereupon paid A. for only the trimmed paintings. A. contended that he was entitled to be paid for the full 615.76 square feet. Held, that A. having made the paintings according to specifications, and having been under no obligations to see that others made no mistake in the execution of their contracts, was entitled to be fully paid.

Office of the Attorney General.

Harrisburg, Pa., July 21, 1909.

Board of Commissioners of Public Grounds and Buildings, Harrisburg, Pa.

Gentlemen: This Department is in receipt of the letter of your Secretary, dated June 22, 1909, enclosing a copy of a contract dated December 14, 1904, between the then Board of Commissioners of Pub-

lic Grounds and Buildings of this Commonwealth and Edwin A. Abbey, by the terms of which contract the said Edwin A. Abbey undertook to do certain mural and art painting at the rate of fifty dollars (\$50.00) per square foot; and asking to be advised whether, under the provisions of said contract, considered in connection with the facts set forth in your communication, the said Edwin A. Abbey is entitled to be paid by the Commonwealth, through your Board for six hundred and fifteen and seventy-six hundredths (615.76) square feet of painting, at \$50.00 per square foot, or for but five hundred and fifty-four and twelve hundredths (554.12) square feet of painting at \$50.00 per square foot, for four certain circular paintings now in place in the dome of the Capitol Building.

By the terms of said contract the said Edwin A. Abbey undertook, in effect, to paint and deliver at the Capitol Building certain paintings on canvases of the dimensions corresponding to a certain schedule of spaces for certain wall and ceiling panels, as determined by Joseph M. Huston, the Architect of said Capitol Building and the Commonwealth undertook to pay said Edwin A. Abbey for said paintings at the rate of \$50.00 per square foot.

In pursuance of this contract the said Edwin A. Abbey painted a number of paintings for certain wall and ceiling spaces, among which paintings were the four now in question intended for four circular panels in the dome of the Capitol Building. The dimensions of the said paintings were determined by Architect Huston and set forth in a schedule of paintings, said schedule being incorporated in said contract in the following language:

“Schedule of paintings, to be painted on canvas, of the dimensions corresponding to the wall and ceiling panels hereinafter described, and located as herein stated, said paintings to be executed by the said Edwin A. Abbey, and to be delivered by the said Edwin A. Abbey at the Capitol Building at Harrisburg, Pa.

\* \* \* \* \*

DOME: Four circular panels 14 feet in diameter each.”

From the facts stated in your letter it is made to appear that in the performance of this contract the said Edwin A. Abbey, inter alia, painted four paintings on canvas for said dome, each canvas being of the dimensions specified as the dimensions of the said four circular panels, i. e., each painting was painted on a circular canvas 14 feet in diameter.

Upon delivery of said four paintings at the Capitol Building, and before the placing of the same in the spaces for which they were intended, they were measured by the Superintendent of Public Grounds and Buildings, and each found to be 14 feet in diameter. By a

computation it was ascertained that the total number of square feet contained in the said four paintings aggregated 615.76.

When an attempt was made to place the said pictures in the spaces for which they were intended, it was found that the said spaces were not in fact fourteen feet in diameter, but, on the contrary were only 13 feet,  $3\frac{3}{8}$  inches in diameter. In order that the said paintings might be placed in said spaces it was necessary to cut said canvases down to a diameter of 13 feet,  $3\frac{3}{8}$  inches. After said paintings had been cut down and placed they were again measured by the said Superintendent of Public Grounds and Buildings, and by a representative of the said Edwin A. Abbey, whereupon it was found that said pictures then contained but 554.12 square feet.

On July 14, 1908, your Board directed payment to be made to the said Edwin A. Abbey for painting said pictures at the rate of \$50.00 per square foot for 554.12 square feet, or a total of \$27,706. The said Edwin A. Abbey contends that he should have been paid at the rate of \$50.00 per square foot for 615.76 square feet, or, in other words, that there is still due him on account of said paintings \$3,082, the said amount being for 61.64 square feet at \$50.00 per square foot. The 61.64 square feet of canvas painted by the said Edwin A. Abbey, and for which he now claims payment from the Commonwealth, represent the amount of canvas necessarily cut from said paintings by the employes of the Commonwealth, in order that the same might be placed in the spaces for which they were intended.

The said Edwin A. Abbey did not undertake to paint canvases that would fit the spaces as the same were actually constructed in the Capitol Building, at the rate of \$50.00 per square foot for each square foot contained in said spaces. His undertaking, on the contrary, was to paint a series of pictures on canvas of the dimensions corresponding to the wall and ceiling panels as specified by Architect Huston.

The artist was under no obligation to see that the spaces were constructed by the contractor in accordance with the dimensions specified by the Architect for the paintings. Edwin A. Abbey undertook to paint four pictures for the dome on canvas, each fourteen feet in diameter. If the spaces had actually been constructed with diameters fifteen feet each, it would not have been Abbey's fault that the canvas did not fill the spaces, nor could he have collected at the specified rate per foot for the actual number of square feet contained in the spaces if thus constructed. On the other hand, it was not his fault that the spaces as actually constructed had diameters of only thirteen feet, three and three-eighths inches. Edwin A. Abbey did what he contracted to do, namely, painted four paintings, each fourteen feet in diameter, containing an aggregate of 615.76 square feet, and in my opinion is entitled to be paid \$50.00 per square foot for each of said



615.76 square feet, through the mistake of some other person, for which mistake Abbey is in no way responsible, the Commonwealth was able to utilize but 554.12 square feet of said paintings.

Very truly yours,

J. E. B. CUNNINGHAM,  
Deputy Attorney General.

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#### PUBLIC OFFICERS.

A superintendent of construction, appointed by the Board of Commissioners of Public Grounds and Buildings, under the Act of July 2, 1895, P. L. 422, is a civil officer, within Section 6, Art. II, of the constitution, prohibiting the appointment of a member of the Legislature to any civil office.

"Civil officer" and "employee" defined.

Office of the Attorney General.

Harrisburg, Pa., January 19, 1910.

Mr. H. D. Jones, Secretary, Board of Commissioners of Public Grounds and Buildings, Harrisburg, Pa.

Dear Sir: Your favor of November 16th was received, in which you request an opinion "as to whether or not a member of the Legislature is eligible to appointment to the position of Superintendent of Construction, in accordance with the Act of Assembly of July 2, 1895."

Section 6 of Article 2 of the Constitution provides:

"No Senator or representative shall, during the time for which he shall have been elected, be appointed to any civil office under this Commonwealth."

This is a declaration of the public policy of the State. The question is whether the Superintendent of Construction, under the Act of Assembly referred to, is appointed to a civil office.

The Act is entitled

"An Act authorizing and requiring the Board of Commissioners of Public Grounds and Buildings to employ capable superintendents of construction, under whose personal supervision all legislative appropriations for State, charitable and other institutions shall be expended, defining his duties as Superintendent, his obligations to the Board of Commissioners of Public Grounds and Buildings, manner of determining his salary, and provision for payment of the same."

The First Section of the Act provides

“That it shall be the duty of the Board of Commissioners of Public Grounds and Buildings, in connection with the expenditure of each and every fund appropriated by legislative act for the building of State institutions, to employ for each separate construction a capable superintendent of construction.”

Section 2 defines some of the duties of such superintendent, provides that he shall be the representative of the Board of Commissioners of Public Grounds and Buildings, fixes “a per diem salary,” and says:

“The amount of compensation to be paid to the superintendent of construction, together with the *term of his office* shall be determined by the Board of Commissioners of Public Grounds and Buildings, and the superintendent of construction shall be required to give a bond to the State in such amount as said Board of Commissioners shall deem to be sufficient security for the faithful performance of his duties.”

The language of the Act is that the Superintendent of Construction shall hold a “*term of office*” and not only this language, but the character of his duties, indicate it to be a civil office within the meaning of the Constitution. The incidents of office are tenure, or fixed duration, fees and emoluments, and power derived directly from Statutes, and with all of these the Superintendent of Construction, by the Act of 1895, is invested.

An “employee” is one who has no fixed term, discharges no duties and exercises no powers depending directly on the authority of law, but simply performs such duties as are required of him by persons employing him, and whose responsibility is limited to them.

Olmsted vs. The Mayor of New York 24, N. Y.

Sup. Ct. Rep. 481.

The Superintendent of Construction created by this Act has a term of office, and discharges duties and exercises powers defined directly by the Act of Assembly.

I am of opinion that his office is a civil office, and that he is, when employed, also appointed, within the meaning of Article 2, Section 6 of the Constitution, and therefore advise you that a member of the Legislature is not eligible to appointment to the position of Superintendent of Construction under the Act of July 2, 1895.

Very truly yours,

M. HAMPTON TODD,

Attorney General.

## RITTERSVILLE HOSPITAL.

The Board of Public Grounds and Buildings may appoint a superintendent of construction to make an examination and inspection of the Rittersville Hospital Buildings.

Office of the Attorney General.

Harrisburg, Pa., May 5, 1910.

Mr. H. D. Jones, Secretary, Board of Public Grounds and Buildings,  
Harrisburg, Pa.

Sir: I have your letter of the 30th ult., wherein you transmit to me a copy of a resolution adopted by the Board of Commissioners of Public Grounds and Buildings, at a meeting held on the 28th ult., requesting my opinion as to the authority of the Board to employ a competent expert to make an examination, under the supervision of the Board, of the condition of the work in connection with the building of the State Hospital for the Treatment of the Insane under Homeopathic Management at Rittersville, Pa.

The powers of your Board in reference to the appointment of a Superintendent of Construction are defined by the Act of 2nd of July, 1895 (P. L. 422) entitled:

“An Act authorizing and requiring the Board of Commissioners of Public Grounds and Buildings to employ capable superintendents of construction under whose personal supervision all legislative appropriations for State, charitable and other State institutions shall be expended, defining his duties as superintendent, his obligations to the Board of Commissioners of Public Grounds and Buildings, manner of determining his salary, and provision for payment of same.”

Sections 1 and 2 of this Act provide:

“1. Be it enacted, &c., That it shall be the duty of the Board of Public Grounds and Buildings, in connection with the expenditure of each and every fund appropriated by legislative act for the building of State institutions, to employ for each separate construction a capable Superintendent of Construction under whose personal supervision such funds shall be expended.

“2. It shall be the duty of the Superintendent of Construction, in case of the erection of new buildings and in case of repairs or additions being made to present buildings, to give his time and personal supervision to the work under process of construction, in order that the State shall receive full value for the amount of the expenditure to be so made.

“In case of the erection of new buildings and repairs and additions being made to present buildings, it shall be the duty of the Superintendent of Construction to see

that the plans and specifications of the architect prepared and adopted for such new buildings, additions and repairs shall be faithfully carried out by the contractor for the work. It shall be the further duty of the Superintendent of Construction to define, determine and decide all questions of the proper interpretation of the plans and specifications which may be raised by the contractor or architect during the process of the work.

"The Superintendent of Construction shall be the direct representative of the State, and shall be responsible to and be required to report to the Board of Commissioners of Public Grounds and Buildings, at such times and in such manner as may be prescribed by said Board, as to the progress of and condition of the work under his charge.

"The Superintendent of Construction shall be paid a per diem salary out of the fund appropriated for the improvement which he is to supervise in like manner as superintendents are now paid out of said fund by the architect or trustees of the institution so benefited.

"The amount of compensation to be paid to the Superintendent of Construction, together with the term of his office shall be determined by the Board of Commissioners of Public Grounds and Buildings, and the Superintendent of Construction shall be required to give a bond to the State in such amount as the said Board of Commissioners shall deem to be sufficient security for the faithful performance of his duties."

The scope of this Act provides for the appointment, under the direction of the Board, of a representative of the State, whose duty it shall be to see that the plans and specifications for the building under construction are complied with, and to make report thereon from time to time as the Board shall require. The compensation of this Superintendent is fixed by the Board, and paid out of the appropriation made by the State for the erection of the buildings.

I am of opinion that the Board has power under this Act, in a proper case, to employ as such Superintendent a competent expert, either an architect or a civil engineer as may be decided best, to make such examination and inspection of the buildings as may be necessary, and report to the Board the results of his investigation.

The compensation of the expert thus appointed shall be fixed by the Board and certified to the Commissioners empowered to erect the hospital building, and paid by them out of the fund appropriated for the erection of the buildings.

There is nothing in the Act of Assembly defining the qualifications of the Superintendent of Construction. This is left to the discretion of the Board, which they can determine according to the requirements of each particular case.

I therefore advise you that, under the provisions of the above quoted Act of Assembly, the Board has power to appoint, for such time as they may deem necessary, as Superintendent of Construction of the work being done on the State Hospital at Rittersville, either an architect or civil engineer or other competent person to inspect and report to the Board as to the condition and progress of the work on the Hospital buildings.

Very truly yours,

M. HAMPTON TODD,

Attorney General.

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FILBERT PAVING AND CONSTRUCTION CO.

The Superintendent of Construction of the Spring City Hospital is not required to approve the bills of contractors.

Office of the Attorney General.

Harrisburg, Pa., June 21, 1910.

Board of Commissioners of Public Grounds and Buildings, H. D.  
Jones, Secretary, Harrisburg, Pa.

Gentlemen: I have your letter of the 21st instant, accompanied by a copy of the letter of the Filbert Paving and Construction Company of the 9th instant, in which they state that Mr. Philip H. Johnson, Architect for the Commission for the Erection of the Buildings at the Eastern Pennsylvania State Institution for Feeble Minded and Epileptic at Spring City, refuses to approve their bill for work done at that institution during the month of May, 1910, unless the same is first approved by D. L. Hunzberger, Superintendent of Construction of said buildings, appointed by your board, together with a copy of your letter of instruction to superintendents of construction, of January 11, 1909, and I note that you ask my opinion whether or not it is the duty of the superintendents of construction appointed by your board under the provisions of the Act of 2nd July, 1895, (P. L. 422), to approve the bills of contractors in connection with the work performed under the supervision of such superintendent.

The duties of superintendents of construction are fully defined by the Act of Assembly above cited, and there is nothing in this act requiring them to approve the bills of contractors. Their duties include the examination of materials that enter into the construction and seeing that the contract, plans and specifications for the erection of such buildings are fully complied with, and to report to the board from time to time as to the progress and condition of the work. They have nothing to do with the price paid for the work, that is a question be-

tween the contractor and the commission for the erection of the buildings, and is one over which your superintendent of construction has no power or authority.

I therefore advise you that your letter of instruction to superintendents of construction, above referred to, is in accordance with the provisions of the Act of Assembly in question and fully defines the duties of your superintendents, and that accordingly they should not approve the bills of contractors.

Very respectfully,

M. HAMPTON TODD,  
Attorney General.

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***OPINIONS TO THE SUPERINTENDENT  
OF PUBLIC PRINTING AND BINDING.***

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**OPINIONS TO THE SUPERINTENDENT OF PUBLIC  
PRINTING AND BINDING.**

**STATE BOARD OF NURSE EXAMINERS.**

The Department of Public Printing and Binding is authorized to furnish the State Board of Examiners for the Registration of Nurses its necessary stationery.

Office of the Attorney General,  
Harrisburg, Pa., December 23, 1909.

Hon. A. Nevin Pomeroy, Supt. Department of Public Printing and  
Binding, Harrisburg, Pa.

Dear Sir: Your favor of the 27th instant is at hand.

You ask an opinion as to whether you can supply the State Board of Examiners for Registration of Nurses, created by the Act of May 1, 1909 (P. L. 321) with necessary stationery.

Under date of July 23, 1903, Attorney General Carson instructed your Department that

“Where the Commonwealth creates a Commission, and imposes duties upon its members, and those members are serving without compensation, it is absolutely necessary that there should be supplied to it, at the expense of the State, the material absolutely necessary to enable it to discharge its functions”

and advised you that the printing necessary for the Medical Council of Pennsylvania should be furnished by the State Printer. The Act of Assembly creating the State Board of Examiners for Registration of Nurses, provides a five dollar a day compensation for each day engaged in the transaction of official business, and also provides in Section 5

“All expenditures of said Board shall be paid from the fees received thereby under the provisions of this act, and said expenses shall in no case be paid from the State Treasury.”

It further provides

“The said treasurer shall pay the necessary and current expenses of the Board, and may retain in the Treasury a sum not exceeding \$1,000 to defray ordinary



expenses, but all moneys exceeding the sum of \$1,000 shall be paid by the treasurer of the Board to the State Treasurer."

If the Department of Public Printing and Binding did not furnish the stationery necessary to carry on the business of the Board, it would have to be paid for as a necessary and current expense out of the fees received, and that much less would be turned into the State Treasury.

The provision above quoted "all expenses of said Board shall be paid from fees received thereby, under the provisions of this act, and said expenses shall in no case be paid from the State Treasury" means that the Board should provide for its ordinary running expenses, and is a precaution to protect the Treasury from being drawn upon for such ordinary expenses. It is in keeping with the policy of the State that the printing which the various commissions and departments require should be under the provision of your Department.

I therefore advise you, adopting the opinion of Attorney General Carson, that you are authorized to furnish the State Board of Examiners for the Registration of Nurses its necessary stationery.

Very truly yours,

WM. M. HARGEST,  
Assistant Deputy Attorney General.

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#### PUBLIC PRINTING.

The contract of Charles E. Aughinbaugh, State Printer, does not cover the printing of the Legislative Record. The Superintendent of Public Printing and Binding is advised to let a contract for printing the journal, subject to a subsequent ratifying by the Legislature.

Office of the Attorney General,  
Harrisburg, Pa., June 21, 1910.

Hon. A. Nevin Pomeroy, Supt. Department of Public Printing and Binding, Harrisburg, Pa.

Dear Sir: Your favor of April 6, 1910, addressed to the Attorney General, was duly received.

You ask to be advised as to what course you should pursue in reference to the publication of the Legislative Journal.

I understand the facts to be that Charles E. Aughinbaugh, on February 23, 1910, submitted a proposal by which he agreed "to do all the printing and binding for the State of Pennsylvania, as per Act of As-

sembly, approved February 7th, A. D. 1905, for the period of four years, commencing July 1, 1909, as per advertisement and schedule therein referred to," and that the advertisement asked for bids "in compliance with the provisions of the Act of General Assembly, entitled:

"An Act to create the Department of Public Printing and Binding, to carry out the provisions of Section twelve, Article three, of the Constitution, in relation to the public printing and binding, and the supply of paper and other materials therefor,"

approved the 7th day of February, A. D. 1905; that Mr. Aughinbaugh's proposal was accepted and approved March 17, 1909, and this constituted the contract between him and the State.

At the time this contract was awarded there was an outstanding contract with E. J. Stackpole for printing the Legislative Record. This latter contract expired on the first Monday of June, 1910. The Act of April 23, 1909 (P. L. 163) abolished the letting of contracts under the Acts of May 15, 1874, and April 12, 1875, by the Speakers of the House and Senate, also abolished what was known as the "Legislative Record," and substituted in lieu thereof the Legislative Journal. The Act of 1909 provides that the printing of this journal shall be done by the State Printer or the one holding the contract for State printing. Mr. Aughinbaugh's contract was made March 23, 1909. This Act of Assembly was passed April 23, 1909. It is therefore apparent that the Act of 1909 cannot affect Mr. Aughinbaugh's contract, and there is no power in the Legislature to pass an Act imposing additional work upon the contractor after the making of the contract.

Mr. Aughinbaugh's contract runs until July 1, 1913. The Legislative Journal cannot be printed under his contract, but must be included in the contract to be awarded for the four years beginning July 1, 1913. The Legislative Journal must also be printed in the meantime, and there is no method pointed out in the Act of 1909 as to how this printing is to be done. I understand Mr. Aughinbaugh declines to do it, and he is not bound to do it. The Act of Assembly affects all contracts made after its passage, but does not affect any made before. It will be necessary, in order to provide for the printing of the Legislative Journal, which printing must at the beginning of the Session of the Legislature, for the Superintendent of Public Printing to advertise for proposals to print the Legislative Journal until the expiration of Mr. Aughinbaugh's present contract. The advertisement for such proposals, and the proposals themselves should state distinctly that such contract must be let subject to the subsequent approval of the Legislature.

An Act ratifying and confirming the letting of such contract and making an appropriation to pay for the same, should be introduced as early as possible at the next session of the Legislature.

Very truly yours,

WM. M. HARGEST,  
Assistant Deputy Attorney General.

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***OPINIONS TO THE SUPERINTENDENT  
OF STATE POLICE.***

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**OPINIONS TO THE SUPERINTENDENT OF  
STATE POLICE.**

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FINES.

Under the Act of May 1909, (P. L. 325) State Policemen who act as Game Wardens may remit the fines collected to the Department of State Police who in turn shall remit same to the Secretary of the Board of Game Commissioners.

Office of the Attorney General,

Harrisburg, Pa., August 30, 1909.

Captain George F. Lumb, Deputy Superintendent, Department of  
State Police, Harrisburg, Pa.

Dear Sir: Your favor of the 25th inst. is at hand enclosing communication from the Captain of Troop C, forwarding twenty (\$20.00) dollars in payment of fines collected by the State Police in the capacity of ex officio Game Warden.

You ask to be advised whether it is proper for the State Police to forward those fines to your Department or to remit them directly to the Secretary of the Board of Game Commissioners. The Act of May 2, 1905, creating the Department of State Police empowers the police to act as Game Wardens. The Act of May 1, 1909, P. L. 325 entitled "An act to provide for the protection and preservation of game etc.," provides that "all penalties collected in cases where the prosecutor is a game-protector shall be immediately surrendered by the court receiving the same to such prosecutor, who in turn shall, as soon as may be, either deliver or forward such amount to the Secretary of the Board of Game Commission etc."

There is no reason either within the terms or the spirit of the Act of 1909 why the State Police should not remit the fines to your Department to be in turn remitted by the Department to the Secretary of the Board of Game Commission, if such proceeding tends to the better regulation of your Department.

I herewith return the letter of Lynn G. Adams and his check for twenty dollars with the report or arrest. Encs.

Very truly yours,

WM. M. HARGEST,  
Assistant Deputy Attorney General.

## GAME WARDENS.

The State Police are Game Wardens—not game protectors and should collect one-half the penalty from the Court or Magistrate and the other half ought to be remitted by the Magistrate directly to the Secretary of the Board of Game Commissioners. The one-half collected by the State Police are to be remitted to the Department of State Police and by it turned into the State Treasury.

Office of the Attorney General,

Harrisburg, Pa., October 1, 1909.

Captain John C. Groome, Superintendent State Police, Harrisburg.

Sir: The letter of Captain G. F. Lumb, Assistant Superintendent, dated the 28th ultimo, enclosed letter of Captain Robinson commanding Troop B, State Police, suggesting that the latter does not understand "the communication of Assistant Deputy Attorney General Hargest," and he asks "Are we to act as game protectors and collect the full penalty for violation of game laws, or are we to act as constables or deputy game wardens and collect but one-half the penalty?" Captain Lumb requested an opinion upon that question. The opinion of Assistant Deputy Attorney General Hargest referred to, simply advised your Department that when fines were collected by the State Police they should be remitted to the Board of Game Commissioners through your Department instead of being sent direct to the Board of Game Commissioners by the Police. It did not touch the question as to whether the police were to collect the whole or one-half the penalty, and the question of Captain Robinson is therefore very pertinent.

The Act of June 25, 1895 (P. L. 273) provided for the appointment of a game commission and the appointment of ten game protectors, who were to receive a salary. Subsequently, the Act of March 23, 1899 (P. L. 17) made constables of townships and boroughs ex-officio, fire, game and fish wardens, and later the Act creating the Department of State Police made the State Police forest, fire, game and fish wardens.

The Act of May 8, 1909 (P. L. 466) entitled, "An act to give additional protection to wild birds, animals, game," etc., provides:

"All penalties collected in cases where the prosecutor is a paid officer of the Board of Game Commissioners shall be immediately surrendered by the court receiving the same to such prosecutor, who, in turn, shall, as soon as may be, forward or deliver such amount in full to the secretary of the board who shall at once deposit the same to the use of the Commonwealth. Where any other than a paid officer of the Board of Game Commissioners is prosecutor one-half of any penalty thus collected shall belong to said prosecutor and be paid to

him; and the remaining one-half shall be forthwith forwarded to the secretary of the game commission, at Harrisburg, together with a statement of the cause for which said money shall have been collected,”

and by the 31st Section of the Act of May 1st, 1909, entitled “An act to provide for the protection and preservation of game, game quadrupeds and game birds” etc., P. L. 325, it is provided:

“All penalties collected in cases where the prosecutor is a game protector shall be immediately surrendered by the court receiving the same to such game protector, who in turn shall, as soon as may be, either deliver or forward such amount to the secretary of the Board of Game Commissioners, who shall deposit the same in the State Treasury, for the use of the Commonwealth. Where any other than a game protector is the prosecutor, one-half of any penalty thus collected shall belong to such prosecutor, and shall be paid to him by the court receiving the same, and the remaining half of said penalty shall be forwarded within ten days after said conviction by such court to the Secretary of the Board of Game Commissioners, at Harrisburg, together with a statement of the cause for which said money was collected.”

The State Police are game wardens and are not game protectors, within the meaning of the Act of May 1st, 1909, or paid officers of the board of game commissioners, within the meaning of the Act of May 8, 1909.

It is therefore clear that the State Police are to collect but one-half of the penalty from the court or magistrate, and the other half ought, by the magistrate, to be remitted directly to the secretary of the board of game commissioners. The one-half collected by the State Police, under the opinions delivered to your Department by Attorney General Carson, dated December 28, 1906, and by Attorney General Todd, dated January 28, 1907, and July 5, 1907, (the police being paid officers of the State) are to be remitted to your Department and by it turned in to the State Treasury, as the law requires.

If, however, it should happen that the State Police at any time do actually collect the whole fine, one-half thereof should be remitted by you to the Board of Game Commissioners to be by it returned to the State Treasury, and the other half should be returned by your Department to the State Treasury.

Very truly yours,

WM. M. HARGEST,

Assistant Deputy Attorney General.

## USE OF PRISONS.

Act No. 92, P. L. 1909, is to be treated as constitutional until the Courts decide otherwise.

Office of the Attorney General,  
Harrisburg, Pa., November 26, 1909.

Captain John C. Groome, Superintendent of State Police, Harrisburg,  
Pa.

Dear Sir: On the 10th of November, 1909, you transmitted to this Department the letter of Captain Lynn G. Adams, commanding Troop C, of State Police, which said:

"That on several occasions a difference of opinion has arisen between the officers of our sub-station at Wyomissing, and the District Attorney of Berks County, in regard to Act No. 92, 1909, regarding the use of jails to hold prisoners for a period not to exceed forty-eight hours. The District Attorney of Berks County has directed the prison officials of that county not to accept prisoners under this act, holding that it is unconstitutional. The District Attorney of Berks County requests that I secure a decision from the Attorney General in regard to this Act."

and Capt. Lumb, Deputy Superintendent, in his letter to the Attorney General says:

"A full opinion from you in this matter will be appreciated."

The Department is also in receipt of the letter of November 23rd, requesting a prompt opinion upon the same subject.

Act No. 92 which is referred to, is entitled

"An Act providing for the use of borough and township lockups, and city or county prisons, for the detention of prisoners arrested by sheriffs, constables, members of the State Constabulary, and other persons authorized by the laws of the Commonwealth, and entitling boroughs, townships and cities to receive remuneration for the same."

Section 1 provides that the persons named in the title authorized to make arrests

"Shall hereafter have the use for a period not to exceed forty-eight hours, of borough and township lockups, and city and county prisons, for the detention of prisoners until they can be disposed of according to law, if found necessary by the officer in charge."




Section 2 provides

“Boroughs, cities and townships shall be entitled to receive a compensation of fifty cents per day, for twenty-four hours, for each prisoner so incarcerated, from the treasury of the county having jurisdiction over the prisoner.”

This Department does not assume that any Act of Assembly is unconstitutional before the Courts have so declared and you are justified in acting upon the assumption that the Act in question is constitutional until it is otherwise declared by the Courts of the State.

If admission to prisoners under the circumstances referred to in the Act is denied by the authorities of any borough or township lockup, or city or county prison, the question may be raised by a proceeding to mandamus such authorities to admit the prisoners, as required by the Act.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.



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***MISCELLANEOUS OPINIONS.***

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**MISCELLANEOUS OPINIONS.****RAILROAD COMMISSION.**

The maps of lines of steam and electric railroads must be purchased by the Superintendent of Public Printing and Binding under the order of the Railroad Commission.

The unexpended portion of the appropriation to the commission lapses at the end of the fiscal year.

Office of the Attorney General,  
Harrisburg, Pa., March 3, 1909.

Harry S. Calvert, Esq., Secretary Pennsylvania State Railroad Commission, Harrisburg, Pa.

Dear Sir: I have your letter of the 2nd inst., in which you call my attention to Section 5 of the Act of May 31, 1907, which provides as follows:

"The said Commission shall have prepared for it, by the Superintendent of Public Printing and Binding, the necessary books, maps, printing and stationery for the discharge of its duties, which shall be furnished upon the requisition of its secretary.

I understand that you ask whether or not, if, in the General Appropriation Bill to be passed at the current session of the Legislature, there should be an appropriation made to the Commission to make, supervise and publish maps of the lines of steam and electric railroads in Pennsylvania, the Commission would be at liberty to do this work directly and not put in a requisition for the same under the language of the Act creating the Commission, as above quoted.

I am of opinion that the Legislature can appropriate money to be expended by the Commission for the objects set forth in the appropriation and in the manner thereof, and that such an appropriation would not necessarily conflict with the language above quoted. The Commission can still, under the quoted language, send such requisitions to the Superintendent of Public Printing and Binding as it may require, in addition to the matters provided for by the general appropriation.

In reference to the unexpended portion of the appropriation to the Commission, I am of opinion that the same will lapse or revert to the State Treasury at the expiration of the current fiscal year.

I am also of opinion that the pending appropriation to the Commission cannot be made available for the purpose of making, supervising and publishing maps of steam and electric railroad. The language of the 5th Section, above quoted, controls the matter until such time as the Legislature shall make an appropriation for the purpose.

Very truly yours,

M. HAMPTON TODD,  
Attorney General.

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#### PENNSYLVANIA REFORM SCHOOL.

The moneys received from insurance on buildings destroyed by fire belongs to the school and should not be turned into the State Treasury.

Office of the Attorney General,  
Harrisburg, Pa., March 11, 1909.

Mr. W. F. Penn, Superintendent Pennsylvania Reform School, Morganza, Pa.

Sir: I have your letter of the 20th ult., in which you advise me of the destruction of one of the family buildings of the institution by fire on the 25th of November, 1908, and that there was \$7,000.00 of insurance: \$6,000.00 on the building and \$1000.00 on the contents. I note that you have credited your county account with the \$1,000.00 of insurance on the contents, that being the account from which the furnishings were purchased, and you now ask what disposition should be made of the \$6,000.00 received from the insurance on the building, and which now remains in the treasury of the Board.

The Pennsylvania Reform School was incorporated by Act approved the 22nd of April, 1850, Section 10 and following. (P. L. 539). Section 14 of the Act provides for the location of the buildings in the city of Pittsburg, county of Allegheny, or the county of Westmoreland. This Act was amended by Act approved the 20th of March, 1872 (P. L. 27), which provides that the name be changed to "The Pennsylvania Reform School," and authorizes the managers to sell the real estate and buildings located in the 9th Ward of the city of Allegheny "and to invest the proceeds of such sales in other real estate and buildings, more suitable to such an institution, at such point in Western Pennsylvania, not exceeding fifty miles from Pittsburg, as such managers in their discretion may select."

The 10th Section of the Act of 1850, above mentioned, provides as follows:

"That all such persons as shall become subscribers to an association, in the manner hereinafter provided, shall be a corporation and body politic in law, by the

name, style and title of 'The House of Refuge of Western Pennsylvania;' and by that name and style and title shall have perpetual succession, with the power to have a common seal, and to change the same at pleasure; to establish, erect and manage a house of refuge in the counties of Allegheny and Westmoreland, and to make contracts relative to the same; to sue and be sued, and by that name and title be capable, in law, of purchasing, taking, holding and conveying any estate, real or personal, for the use of the said corporation," etc.

The title to the land upon which the destroyed building was erected is in the name of the Pennsylvania Reform School, and the funds to erect these buildings were furnished by the Commonwealth of Pennsylvania.

I am of opinion that, under these various Acts of Assembly, the Pennsylvania Reform School is a corporation by that name and style, and, as such, among other things, it is authorized to hold title to real estate for the uses and purposes for which it was incorporated. While the money to erect these buildings was furnished by the Commonwealth, and the Commonwealth controls the appointment of the governing body of the corporation, nevertheless there is nothing in the Acts of Assembly which reserves to the Commonwealth any lien for money appropriated for the erection of the buildings for the use of this institution. It therefore necessarily results that the moneys received from the insurance companies, as indemnity for the loss of the buildings by fire, belongs to the corporation, and are to be expended by it for the purposes of the corporation, and should not be paid into the State Treasury.

This covers the technical view of the question, but, inasmuch as this institution is in reality a State institution, the funds for its maintenance being furnished by the Commonwealth, and the moneys with which these buildings were erected having been also furnished by the Commonwealth, these moneys should be used by the Board of Managers for the restoration of the destroyed buildings.

Very truly yours,

M. HAMPTON TODD,  
Attorney General.

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#### COMMUTATIONS AND FINES.

Commutation of sentence releases the unendured consequences of the conviction.

Under Section 78 of the Act of March 31, 1860, P. L. 427, a county has no such right in fines as deprives the executive of the power to remit.

Where commutation, providing for discharge upon a certain day, had been granted to one convicted of forgery and sentenced to pay a fine of \$100, and the prison books showed \$127.36 to his credit for labor, *Held*, that the prisoner

was entitled to discharge without action by the inspectors under the Act of Jan. 17, 1831, P. L. 12, relating to insolvent convicts; that the fine should not be deducted from the labor credit; that the County Commissioners have no power over the remission of the fine; and that the labor credit should be paid in full to the prisoner, as provided by the Act of June 3, 1883, P. L. 112, together with the statutory gratuity.

Office of the Attorney General,

Harrisburg, Pa., March 24, 1909.

Charles D. Hart, M. D., Secretary Board of Inspectors of the Eastern Penitentiary, Philadelphia, Pa.

Dear Sir: I have your letter of the 4th inst., together with that from Robert J. McKentry, Warden of the Eastern State Penitentiary, in which you submit for my opinion the following facts:

Prisoner William C. Hallman, Convict B, 2,905, Eastern Penitentiary, was convicted of forgery in Chester County, and on August 30, 1905, sentenced to serve five years in the Eastern Penitentiary and pay a fine of \$100.00. Upon recommendation of the Warden and Board of Prison Inspectors commutation was granted, providing for the prisoner's discharge on February 28, 1909. On that day the books of the Penitentiary showed the sum of \$127.36 to his credit for labor performed after deductions according to law. You submit the following queries:

1. Can the fine be lawfully deducted from the amount appearing to the prisoner's credit?
2. What powers have the Commissioners of the County as to remitting the fine?
3. How far is the Board of Inspectors bound by the taking or refusal to take the oath of insolvency when a convict has a credit for more than the amount of his fine on the day fixed for his discharge?

The fine in question belonged to the State. The Act of March 31, 1860 (P. L. 427) Section 78, provides that all fines imposed by criminal courts upon any offender shall be paid to the Commonwealth, but shall be collected and used by the county where imposed. The county, however, has no such right in the fines as deprives the Executive of the power to remit the same. (Com. vs. Denniston, 9 Watts, 142; Shoop vs. Com., 3 Pa., 126). The fine in question, therefore, not having been paid, was still capable of remission by the Governor. It was not, however, subject to any action of the County Commissioners. They could not remit it, for that would be not only an interference with the judgments of the judiciary, but also a usurpation of the pardoning power. (Schwamble vs. Sheriff, 22 Pa., 18; Com. vs. Holloway, 42 Pa., 446).

The commutation in question is that the sentence shall be "commuted and diminished" so that the prisoner shall be "released and

discharged" from the remainder of his "sentence," and that he be "discharged from confinement" on the day named. Under the rulings of *Hoffman vs. Coster*, 2 Whar., 453, and *Cope vs. Com.*, 28 Pa., 297, which have been continuously followed, the effect of such words is to pardon the convict and release him from the unendured consequences of his conviction. In the former case similar words were held to be a pardon and restored competency; in the latter a pardon was held to mean "release" and, therefore, relief from the fine, although it was not specified. Under these judicial views, the act of clemency whether in the form of a commutation or a pardon operates to forgive and remit the fine.

This conclusion is strengthened by the provisions of the Act of March 31, 1860 (P. L. 382), Section 181, which enacts that, where the prisoner has endured the punishment adjudged, it "shall have the like effects and consequences as a pardon by the Governor." Where the punishment is mitigated or commuted by due authority of law, it is a fulfillment of the sentence as if served out in full, for the legislative provision must be interpreted in subservience to the constitutional power of clemency. (*Diehl vs. Rodgers*, 169 Pa., 316, 324).

I am of opinion, therefore, that the prisoner is entitled to his discharge without any action of the inspectors, under the Act of January 17, 1831 (P. L. 12) as to insolvent convicts; that the fine cannot lawfully be deducted from the amount appearing to the credit of the prisoner; that the county commissioners have no power or control over the remission of the fine; and that the amount of wages to his credit should be paid to him in full, as provided by the Act of June 13, 1883 (P. L. 12), together with the statutory gratuity.

Very truly yours,

M. HAMPTON TODD,  
Attorney General.

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#### BOARD OF PUBLIC CHARITIES.

The current and ordinary expenses of the Board of Public Charities should be included in the General Appropriation Bill.

Office of the Attorney General,

Harrisburg, Pa., March 25, 1909.

Bromley Wharton, Esq., General Agent and Secretary Board of Public Charities, 1225 Sansome St., Philadelphia, Pa.

Sir: Your letter of the 22nd inst., in which you request an opinion from me as to whether there is any objection to the Board of Public Charities having its appropriation for current and ordinary expenses inserted in the General Appropriation Bill, has been received.

The Constitution provides, in Article III, Section 15, that:

"The general appropriation bill shall embrace nothing but appropriations for the ordinary expenses of the executive, legislative and judicial departments of the Commonwealth, interest on the public debt and for public schools; all other appropriations shall be made by separate bills, each embracing but one subject."

In defining what the executive department of the government shall consist of, Article IV, Section 1, of the Constitution provides that

"The Executive Department of this Commonwealth shall consist of a Governor, Lieutenant Governor, Secretary of the Commonwealth, Attorney General, Auditor General, State Treasurer, Secretary of Internal Affairs and a Superintendent of Public Instruction."

This language, construed literally, would limit the executive department of the Commonwealth to the several heads therein set forth, but the Board of Public Charities, created under the Act approved April 24, 1869 (P. L. 90), is appointed by the Governor by and with the consent and approval of the Senate, and consequently its members are as much executive officers of the Commonwealth, within the meaning of the Constitution as are the members of the Medical Council, the College and University Council, the Live Stock Sanitary Board, the Board of Game Commissioners, the Board of Revenue Commissioners, the Insurance, Banking and Highway Departments, or any of the other executive departments of the State Government, whose ordinary and current expenses are provided for in the General Appropriation Bill.

I am therefore of opinion that the current and ordinary expenses of the Board of Public Charities should be included in the General Appropriation Bill, and should not be provided for by a separate bill.

Very truly yours,

M. HAMPTON TODD,  
Attorney General.

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DELAWARE RIVER.

The Board of Commissioners of Navigation have no authority to regulate "speed" of vessels on the Delaware River:

Office of the Attorney General,  
Harrisburg, Pa., April 7, 1909.

Mr. George F. Sproule, Secretary Board of Commissioners of Navigation, Philadelphia, Pa.

Sir: I have your letter of February 11th, 1909, in which you request my opinion as to the power of the Board of Commissioners of Navigation to enforce a regulation such as the following:



"No vessel shall move in the harbor between Port Richmond and Greenwich Point at a greater rate of speed than.....nautical miles. The master of any vessel violating this section shall pay a fine of not exceeding.....dollars for the first offense and not less than .....nor more than.....for each subsequent offense."

The Board of Commissioners of Navigation was created by the Act of June 8, 1907 (P. L. 496), which is entitled:

"An Act to establish a Board of Commissioners of Navigation for the river Delaware and its navigable tributaries; regulating their jurisdiction over ships, vessels, and boats, and wharves, piers, bulkheads, docks, slips and basins; and exempting cities of the first class from certain of its provisions; and making an appropriation therefor."

This Act gives the Board certain jurisdiction, first, over ships, vessels and boats, and, secondly, over wharves, piers, bulkheads, slips and basins. Section 4 of the Act provides:

"The Commissioners shall make rules for regulating, stationing, and anchoring ships, vessels, and boats in the river Delaware and its navigable tributaries, or at the wharves, piers, or bulkheads, or in the docks, slips, or basins, extending into or on the said river and its navigable tributaries; for removing, from time to time, ships, vessels and boats, in order to accommodate and make room for others, or for admitting river craft to pass in and out of the docks, slips and basins, and for compelling the masters and captains of ships, vessels and boats to accommodate each other, so that ships, vessels and boats shall, for a reasonable time, be entitled to berths next to wharves, piers and bulkheads, until they have landed or loaded their cargoes."

This section of the Act authorizes the making of rules for *regulating*, stationing and anchoring ships, etc., in the river and its navigable tributaries at the wharves, piers, etc., and a fair construction of this language would seem to indicate that the Board is to have jurisdiction over all matters pertaining to the anchoring and placing of vessels in the vicinity of wharves, docks, etc., for the purpose of receiving and discharging cargoes rather than over the use of the river as a highway.

The Sixth Section of the Act of 1907 is as follows:

"If any person or persons shall refuse or neglect to comply with the directions of the President of the Commissioners in matters within the jurisdiction of his office, or shall knowingly fail to comply with the rules and regulations by the Commissioner duly made, published and established, as aforesaid, or if any person or persons, whosoever, shall obstruct or prevent the said President of the Commissioners in the execution of his

duties, such person or persons aforesaid, shall be guilty of a misdemeanor, and, upon conviction thereof, shall be sentenced to pay, for each and every offense, a fine not exceeding five hundred dollars."

I can find in the Act nothing further on the subject of regulation than the above quotations, neither of which, in my opinion, authorizes the Board of Commissioners of Navigation to regulate *speed* on the Delaware River within their jurisdiction, or to provide penalties for the violation of such a regulation. It would require concurrent legislation with the State of New Jersey, under the provisions of the Act of September 20, 1783 (2 Smith's Laws, 437) to authorize the Board of Commissioners of Navigation to establish rules regulating the speed of vessels on the Delaware River, and providing penalties therefor. This latter thought, however, is not essential to the answering of your query, as to the right of the Board of Commissioners of Navigation to establish such a regulation, under the legislation of this State as it now exists, and, as above stated, I am of opinion that there has been no such grant of power to the Commissioners.

Very truly yours,

M. HAMPTON TODD,  
Attorney General.

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#### GETTYSBURG MEMORIAL.

The appropriation to the Gettysburg Memorial Commission will not lapse if a contract for the memorial is let before May 31, 1909.

Office of the Attorney General,  
Harrisburg, Pa., April 16, 1909.

General St. Clair A. Mulholland, President Gettysburg Battlefield Memorial Commission, Post Office Building, Philadelphia, Pa.

Sir: Your inquiry of April 13th, 1909, has been received by this Department.

I understand the facts upon which your request for an opinion is based to be as follows:

By an Act of Assembly approved June 13, 1907, the sum of \$150,000.00 was specifically appropriated for the purpose of the erection of a monument or memorial structure on the battlefield of Gettysburg to commemorate the services of the Pennsylvania soldiers in that battle.

On October 22, 1908, you were advised by this Department that your commission did not have power, under that act to select a site for the memorial on land belonging to the National Government and to which your commission could not acquire title.

On February 13, 1909, an amendment to the said act of 1907 was approved, by the terms of which your commission was authorized to select a site either on land owned by the United States Government, or upon land owned by other parties, and in case a site should be selected on land owned by the United States Government your commission, by such amendment, is authorized to turn the memorial structure over to the custody and care of the United States Government.

\* You propose, on Saturday next, April 17, 1909, to open bids and award a contract for the erection of the memorial, but desire to hold in reserve the sum of fifteen or sixteen thousand dollars out of said appropriation to provide for bronze tablets containing the names of the participants in the battle who enlisted from this State, which tablets cannot be contracted for at this time inasmuch as the list of names has not yet been prepared and cannot be prepared in less than a period of about six months from this date.

Under these facts you ask to be advised whether that portion of the appropriation, so as aforesaid made by the said act of 1907, which will not be expended under the contract to be awarded next Saturday, for the erection of the memorial, will lapse into the State Treasury on May 31, 1909, the expiration of the fiscal period of appropriations made in the session of the Legislature of 1907.

The said Act of 1907 does not expressly provide that the appropriation therein made shall be expended within any definite time. However, it is contrary to the policy of the Commonwealth that appropriations shall be kept open indefinitely and the moneys considered as set apart for an unlimited period. Prompt and diligent action on the part of those entrusted with the expenditure of appropriations is contemplated by the Acts of Assembly making such appropriations. As a general proposition it has been the view of this Department that under appropriations similar to the one now in question, the sites for monuments should be selected and contracts for their erection awarded within the said fiscal period of two years, in order to prevent the merging of the appropriation into the general fund in the State Treasury.

This principle is invoked for the purpose of preventing unreasonable delay and for the purpose of requiring that moneys thus specifically appropriated must be expended within a reasonable time for the accomplishment of the purpose for which such moneys are appropriated.

The delay in this case was occasioned by reason of the necessity for additional legislation, and, aside from any question of the effect of the amending act of 1909 with relation to the fiscal period within which the appropriation made by the Act of 1907 must be expended, or its expenditure contracted for.

I am of opinion, that if a contract is awarded before May 31st, 1909, for the erection of the memorial that portion of the appropriation

which your commission desires to retain for the purpose of supplying the bronze tablets above mentioned, will not lapse into the State Treasury if expended by the commission within a reasonable time after May 31st, 1909.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

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#### PHARMACEUTICAL EXAMINING BOARD.

The expense of enforcing Acts Nos. 263 and 270, (approved May 8, 1909), must be paid out of the fees received by the Board.

Office of the Attorney General,  
Harrisburg, Pa., May 25, 1909.

Hon. Lucius L. Walton, Vice President, State Pharmaceutical Examining Board, Williamsport, Pa.

Sir: I have your letter of May 12th, inquiring if the funds received by the State Pharmaceutical Examining Board under provisions of the law regulating that board can be used by the board for payment of expenses arising in the enforcement of Acts of Assembly Nos. 263 and 270, approved by the Governor May 8, 1909.

Section 5 of Act No. 263, May 8, 1909, which is an act to prevent the manufacture and sale of adulterated and misbranded drugs provides *inter alia*:

"That the enforcement of this act shall be entrusted to the State Pharmaceutical Examining Board, who shall receive as compensation for their services the same per diem and expenses that they receive as members of the State Pharmaceutical Examining Board, under the Act of May twenty-four, one thousand eight hundred and eighty-seven. \* \* \* \*"

Section 4 of Act No. 270 which is an act regulating the sale, prescription and possession of cocaine, provides:

"That the enforcement of this act shall be entrusted to the State Pharmaceutical Examining Board, appointed under the Act of May twenty-four, one thousand eight hundred and eighty-seven, who shall appoint to carry out the provisions of this act an executive secretary, and shall also have power to employ such agents, chemists and assistants as may be necessary for this purpose."

It therefore is the duty of the State Pharmaceutical Examining Board to enforce the provisions of these Acts of Assembly.

No appropriation has been made by the Legislature providing funds for the use of the board in the carrying out the provisions of these Acts of Assembly.

Section 4 of the Act of May 24, 1887 (P. L. 191), as amended by Section 1 of the Act of June 25, 1895, provides the fees which shall be received by the Board of State Pharmaceutical Examiners for examination and registration of applicants for examination, and states that "the amount derived from this source shall be held by said board and be applied to the expenses and salaries herein provided and such as may arise under the provisions of this act, and they (the said Board) shall report annually to the Governor of the State of Pennsylvania all moneys received and distributed under the provisions of this act, together with the number of pharmacists registered under this act."

The Act of April 24, 1901 (P. L. 99) amends the acts fixing the above mentioned fees and provides that the same shall be supplied as the examining fee is now required by law to be applied.

It is therefore the evident intention of the Legislature that the expenses of enforcing the two acts of 1909 above referred to shall be paid out of the fees received by the State Board of Pharmaceutical Examiners. They have no other source of income; the duty is imposed upon them and it must be concluded that the expenses of performing this duty shall be paid out of the only moneys which are in their hands.

Respectfully,

M. HAMPTON TODD,

Attorney General.

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#### GETTYSBURG MEMORIAL.

The Gettysburg Battlefield Memorial Commission may pay the contractor for the memorial in such installments as they see fit.

Office of the Attorney General,

Harrisburg, Pa., May 26, 1909.

St. Clair A. Mulholland, Esq., President Gettysburg Battlefield Memorial Commission, Philadelphia, Pa.

Dear Sir: I have your letter of May 25th, in reference to your contract for the erection of the Gettysburg memorial, to which I have replied by telegram, as requested by you as follows, and which I now confirm:

"Letter received. You can pay in such instalments as you see fit."

The language of the Act. creating your Commission, on the subject of contracts, is as follows:

"They shall have authority to select and decide upon the design for the said monument or memorial structure and the material out of which it shall be constructed, and shall have full power to make contracts for its construction, but they shall make no contracts in excess of the appropriation herein made."

The power to make contracts for the construction of the memorial necessarily includes the terms of payment, and the terms of payment is a question of negotiation between the builders and the Commission. Therefore you can provide for payments in such instalments as you see fit.

Very truly yours,  
M. HAMPTON TODD,  
Attorney General.

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#### BOARD OF OSTEOPATHIC EXAMINERS.

The Board has no authority to license graduates of the Philadelphia College of Osteopathy who were not engaged in the practice of osteopathy at the time of the passage of the Act of June 9, 1909.

Office of the Attorney General,  
Harrisburg, Pa., June 24, 1909.

O. J. Snyder, D. O., President Board of Osteopathic Examiners,  
Witherspoon Building, Philadelphia, Pa.

Sir: The Department is in receipt of your inquiry under date of June 9, 1909, in which you ask for an official opinion relative to the duty of the State Board of Osteopathic Examiners in the matter of issuing licenses to certain applicants without examination.

I understand the facts upon which your inquiry is based to be as follows:

On June 2, 1909, a number of students were graduated from the Philadelphia College of Osteopathy. These persons, you state, contend that they are entitled to licensure by the State Board of Osteopathic Examiners without examination under the provisions of Section 7 of the Act of March 19, 1909, regulating the practice of osteopathy in this State. These applicants claim, in support of their contention, that they were engaged in the practice of osteopathy in this State at the time of the approval of said act, but you state that at the time of the approval of the act they were engaged only as clinical practitioners in the college from which they graduated, such practice being a part of the requirements for graduation.

The State Board of Osteopathic Examiners now asks to be advised by this Department whether, after the due organization of said Board,

it should issue licenses to the said graduates of the said college, who graduated therefrom on June 2, 1909, without requiring said graduates to undergo examination by said Board.

Replying to this inquiry, permit me to say that the general purpose of the Act of March 19, 1909, regulating the practice of osteopathy in this State, is to make it unlawful for any person to enter upon or continue the practice of osteopathy in this State unless such person has complied with the provisions of said act and has exhibited to the prothonotary of the court of common pleas of the county in which he or she desires to practice osteopathy a license duly granted by the said State Board of Osteopathic Examiners, and unless such person has been duly registered in the office of the prothonotary of the court of common pleas of said county, as a practitioner of osteopathy.

Certain exceptions have been made in the act under consideration. In the first place, it is provided that nothing in this act shall be construed to affect the right to practice osteopathy on the part of any person who has been in the practice of osteopathy within this State for two continuous and consecutive years immediately prior to the approval of this act, and who has had granted unto him or her a diploma from any legally incorporated school or college of osteopathy. Persons within this class are not required to exhibit a license from the State Board of Osteopathic Examiners, but are required to appear before the prothonotary of the county in which they practice and, upon making proper affidavits, to be registered as practitioners of osteopathy.

In the second place certain classes of persons are entitled to receive licenses from your Board without examination. These claims seems to be two in number and are:

First. Persons engaged in the practice of osteopathy in this State at the time of the approval of the act, possessing certain designated qualifications; and

Second. Persons who have been in continuous practice of osteopathy for ten years in some other state, and who possess certain designated qualifications.

Persons within either of these classifications and possessing the requisite qualifications may be granted a license by your Board without examination, which license shall have the same effect for all purposes as a license issued after examination by your Board.

It seems to be contended by the applicants in question that they are entitled to licensure without examination under Section 7 of the act in question. This section provides in substance that any person who is engaged in the practice of osteopathy in this State at the time of the approval of the act, namely, March 19, 1909, may deliver to the Secretary of your Board, within ninety days after the approval

of the act, a written application for license to practice osteopathy together with satisfactory proof that the applicant is not less than twenty-one years of age, is of good moral character and has obtained a diploma from some legally incorporated reputable osteopathic college requiring a course of study of at least four terms of five months each for graduation, and that upon payment of the proper fee, the Secretary of your Board shall issue to such applicant a license to practice osteopathy.

It is also clear that the Legislature has divided persons possessing certain designated professional qualifications and engaged in the practice of osteopathy at the date of the passage of the act in question, into two classes:

First. Those who have been in practice for two continuous and consecutive years immediately prior to the date of the approval of the act; and

Second. Those who have been in practice for a less period of time than two years immediately prior to the date of the approval of the act.

With reference to the first class the only requirement made of them is that they shall register in the prothonotary's office of the proper county, but the second class of practitioners, namely, those who have been in practice less than two years, are required to apply for and obtain licenses from your Board.

But the persons entitled to licensure without examination are only such persons as were "engaged in the practice of osteopathy in this State at the time of the approval of this act." This language must be interpreted according to the popular meaning of the words employed. The persons whom the Legislature intended exempt from examination, under certain conditions, were persons actually engaged in the practice of osteopathy, not as students in a school, but as regular graduate practitioners holding themselves out to the public as duly qualified practitioners of osteopathy. Such persons, by making application within ninety days after the approval of the act, are entitled to licensure without examination.

Because, in the opinion of this Department, the above mentioned graduates of the Philadelphia College of Osteopathy were not engaged in the practice of osteopathy in this State at the time of the approval of the act, within the meaning of Section 7 thereof, you are hereby advised that your Board has no authority in law to license said graduates without examination.

Very truly yours,

WM. M. HARGEST,

Assistant Deputy Attorney General.



## PENITENTIARY SALARIES.

It is not permissible for the Board of Inspectors of Eastern State Penitentiary to charge the expenses and salaries of the parole officers, appointed under the Act of 1909, to general maintenance account charged against counties as part of the expense of keeping convicts. Such costs should be paid out of the item in the Act of 1909 for payment of "salaries of officers."

There is no legislation expressly authorizing the board to adopt a seal and no valid reason why the same should not be done.

The Act of 1907 not having specified the amount of money to be paid out for gratuities to discharged convicts, the only way the board can obtain repayment from the State to the Penitentiary of the gratuities paid out prior to the Act of 1909, and which the Auditor-General, by reason of the penal Act of 1909, has declined to pay, is to apply to the next session of the Legislature for a deficiency appropriation to cover the amount.

Office of the Attorney General,

Harrisburg, Pa., July 16, 1909.

Charles D. Hart, Secretary, Board of Inspectors, Eastern State Penitentiary, Philadelphia, Pa.

Sir: This Department is in receipt of your inquiries of June 14, June 18 and July 10, 1909.

In your inquiry of June 14th, you ask to be advised as to whether, under Senate Bill No. 275, approved May 10, 1909, dealing with the parole of prisoners in the Eastern and Western State Penitentiaries, it is permissible for you to charge the expenses and salaries of the parole officers, whom it may be necessary for you to appoint, to the General Maintenance Account, at present divided among the counties pro rata per capita.

In reply permit me to say that by the 12th Section of the act in question, the Board of Inspectors is authorized to appoint one or more officers, to be known as parole officers, for their respective penitentiaries, and it is provided that

"The salaries of the said parole officers together with the expenses actually incurred by them in the discharge of their duties shall be paid out of the appropriations to the said penitentiaries with which they are connected."

The Act of May 13, 1909, making an appropriation to the Eastern State Penitentiary of Pennsylvania contains no item specifically appropriating a sum of money for the payment of parole officers as such. The only item in that act out of which parole officers could be paid is the item of \$160,832.60 appropriated for the payment of "Salaries of Officers." If this amount is sufficient to pay parole officers duly appointed as well as the other officers required at the institution, I see no objection to paying such parole officers out of

the moneys appropriated under this item. By the words "General Maintenance Account" in your communication, I presume you refer to the account of the expense of keeping convicts which, under existing legislation, is to be borne by the respective counties in which they shall be convicted. I do not think the salaries and expenses of parole officers can be charged against the respective counties as a part of the expenses of keeping convicts, for it is expressly provided that the salaries and expenses of parole officers are to be paid out of the *appropriations* to the penitentiary with which they are connected.

X You conclude this communication with the following inquiry: "If the above method (payment out of the General Maintenance Account) is not approved would we be entitled to appoint the officers, pay them out of our own funds and demand re-imbursement at the next Legislature?"

It is, of course, impossible for this Department to satisfactorily answer this inquiry. If the money is advanced from some source to pay the salaries and expenses of parole officers you could present the matter to the next session of the Legislature and ask for a deficiency appropriation, which the Legislature might grant or refuse, as to it seems best. You would have no legal basis upon which to "*demand re-imbursement.*"

In your second inquiry, under date of June 18th, you state that your Board deems it advisable for the Eastern and Western State Penitentiaries to adopt an official seal for use on parole and other papers, and inquire whether there is any reason which would prevent the adoption of such seal. I know of no legislation expressly authorizing your Board to adopt a seal nor do I know of any valid reason why the same should not be done.

In your third communication, under date of July 10th, you state that payment of the amount due the Eastern Penitentiary for gratuities for the quarter ending May 31st, 1909, has been declined by the Auditor General, by reason of the provisions of the Act of May 11, 1909, making it a misdemeanor for any officer to authorize to be paid, or for the State Treasurer to pay, any money out of the State Treasury, except in accordance with the provisions of an Act of Assembly specifying the exact amount and purpose of the expenditure, which act became operative on June 1st, 1909.

The Appropriation Act of June 13, 1907, making an appropriation to the Eastern State Penitentiary did not specify the amount of money to be paid out for gratuities to discharged convicts. This defect in the Act of 1907 has been remedied in your appropriation act of May 13, 1909. The only way in which you can obtain re-payment from the State to the Eastern Penitentiary of the gratuities paid

out during the quarter ending May 31, 1909, and stated in your letter to be the sum of \$780.00, will be by applying to the next session of the Legislature for a deficiency appropriation covering this amount.

Very truly yours,

J. E. B. CUNNINGHAM,  
Deputy Attorney General.

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PAROLE.

The Parole Act of May 10, 1909 (P. L. 495) has no application to prisoners sentenced prior to June 30, 1909.

Office of the Attorney General,

Harrisburg, Pa., August 5, 1909.

Mr. Charles D. Hart, Secretary, Board of Inspectors, Eastern State Penitentiary, Philadelphia, Pa.

Dear Sir: In your favor of July 26th, 1909, you request an opinion of this Department as to whether what is known as the Parole Act, approved May 10, 1909, P. L. 495, operates retroactively; that is to say, whether it applies to prisoners sentenced before the 30th day of June, 1909, the day when the Act took effect.

The law is that a statute will always be interpreted prospectively and not restrospectively, unless the language clearly shows that the Legislature intended a retroactive application, or unless the very nature of the subject matter shows that the act was intended to be retroactive.

This act is entitled, so far as it relates to the question of parole, "An Act ..... regulating the manner of sentencing convicts in certain cases, and providing for *their* release on parole."

Section 6 of the Act provides "whenever any person, convicted in any court of this Commonwealth of any crime, shall be sentenced to imprisonment in either the Eastern or Western Penitentiary, the Court, instead of pronouncing upon such convicts a definite or fixed term of imprisonment, shall pronounce upon such convict a sentence of imprisonment for an indefinite term; stating in such sentence the minimum and maximum limits thereof.

Section 9 providing for application for release on parole, provides that the Board of Inspectors "shall recommend to the Governor that such convict be released on parole.....until the expiration of the maximum limit of the sentence imposed upon such convict."

Section 10 provides that "in commuting the sentences of convicts, by releasing them on parole as provided for in this Act, the Governor shall annex a condition to the effect, that if any convict so released

shall, during the period of parole, be convicted of any crime punishable by imprisonment under the law of this Commonwealth, such convict shall, ..... be compelled to serve ..... the remainder of the term (without commutation) which such convict would have been compelled to serve but for the commutation of sentence as provided for in this Act."

Section 11 provides that in case the Board of Prison Inspectors do not recommend a release on parole of a convict "at the termination of the *minimum* term for which such convict may have been sentenced," such Board shall report in writing to the Governor, etc.

It is clear that Sections 9, 10, 11 relate to prisoners who have been sentenced, not to a definite and fixed term but to an indefinite or a maximum and minimum sentence, and such sentence being only authorized by the Act of 1909 could not be imposed prior to the date when the Act took effect.

You are therefore advised that the Act has no application to prisoners sentenced prior to the 30th day of June, 1909.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

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PENITENTIARY.

The Board of Inspectors of the Western Penitentiary may borrow money for the payment of a deficiency in the maintenance of prisoners.

Office of the Attorney General,  
Harrisburg, Pa., August 18, 1909.

Mr. John Francies, Warden Western Penitentiary, Pittsburg, Pa.

Dear Sir: Your favor of the 10th inst., is at hand, in which you ask to be advised officially whether there is any legal objection to the Board of Inspectors of the Western Penitentiary going upon a note, and borrowing money from a bank for the payment of the deficiency in the maintenance of prisoners until such time as the maintenance money is received from the various counties for that purpose.

You are advised that there is no reason, so far as this Department can conceive of, or find in law, why your Board of Inspectors should not have power to temporarily borrow money for the purposes indicated.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

## PENNSYLVANIA INDUSTRIAL REFORMATORY.

The courts have the right to sentence prisoners to the Pennsylvania Industrial Reformatory who have theretofore been sentenced to that Institution, although the offense is such as might have been followed by sentence to a State prison.

The reformatory is not a State prison within the meaning of Act of 1887, P. L. 63.

After the reception of prisoners previously convicted of crime, regardless of the character of the sentence, the Board of Managers may transfer them to the State prison of the proper district.

Office of the Attorney General,

Harrisburg, Pa., August 23, 1909.

Richard W. Williamson, Esq., Solicitor for Manager of the Pennsylvania Industrial Reformatory, Huntingdon, Pa.

Dear Sir: Your letter of the 9th inst., addressed to the Attorney General is at hand in which you say:

"The Board of Managers of the Pennsylvania Industrial Reformatory, located here, have requested me to obtain from you an opinion as to whether the several Courts of the State authorized to commit prisoners to the Reformatory have a right to knowingly commit thereto a prisoner who has been a former inmate of the Reformatory, and who has been convicted of a second offense against the law."

and

"I beg to suggest that there are a number of inmates now in the Reformatory who are there on second conviction and it sometimes happens that certain ones are convicted a second time in the same Court and the Board of Managers of the Reformatory desire, if possible, to be relieved of this class of inmates, regardless of the fact that said inmates could be transferred to the Penitentiary. In the past only inmates who have been deemed incorrigible because of their misbehavior have been transferred to other State Institutions."

It appears that the Pennsylvania Industrial Reformatory had its beginning in an Act of Assembly approved the 12th day of June, 1878, P. L. entitled:

An Act

To create a middle penitentiary district in this State, and to provide for the erection of a State penitentiary for the same."

And Section 6 of that Act provides: that

"The courts of criminal jurisdiction within the several counties comprising the middle penitentiary district, shall direct that all prisoners sentenced to confinement in a penitentiary shall be incarcerated in the penitentiary aforesaid; etc."

But at the Session of the Legislature of 1881 by a joint resolution approved March 11th, 1881, P. L. 170, a commission was created to consider "the policy and expediency of converting the same (proposed penitentiary at Huntingdon) *into a reformatory prison* and to make report to the present session of Legislature etc."

And on the eighth day of June 1881, an act entitled:

"A supplement to an act, entitled 'An act to create a middle penitentiary district in this State, etc.'"

P. L. 63, was approved.

By Section 1 of this act it is provided:

"That a State industrial reformatory shall be constructed and erected on the property of the State, located in the county of Huntingdon, and which was purchased by the State for the purpose of a penitentiary, etc."

Section 4 it is provided:

"The commissioners, heretofore appointed by the Governor, under the act to which this is a supplement shall as soon as practicable, turn over and deliver to the commissioners, who shall be appointed by the Governor under this supplement, all the property of the State in their hands, custody, or control, and the same shall be used, so far as available and practicable, for the purposes of the State industrial reformatory, hereby created."

Section 8 provides:

"That the said Board of Managers shall receive and take into said reformatory all male criminals, between the ages of fifteen and twenty-five and not known to have been previously sentenced to a *penitentiary or State prison* in this or any other State, who shall be legally sentenced to said reformatory, on conviction of any criminal offense in any court having jurisdiction thereof; and any such court may, in its discretion, sentence to said reformatory any such male person, convicted of a crime punishable by the laws of the State by imprisonment in the penitentiary between the ages of fifteen and twenty-five years as aforesaid; the discipline, to be observed in said reformatory, shall be such as is best calculated to promote and encourage the reformation of the prisoners therein confined etc."

The Act of April 28th, 1887, P. L. 63, is entitled:

#### "An Act

In relation to the imprisonment, government and release of convicts in the Pennsylvania Industrial Reformatory at Huntingdon,"

and seems to contain provisions for the entire government of that institution. Section 4 follows closely the provision of Section 8 of the Act of 1881 just quoted, and provides:

"Any court, in this Commonwealth, exercising criminal jurisdiction, may sentence to the said reformatory any male criminal, between the ages of fifteen and twenty-five years *and not known to have been previously sentenced to a State prison* in this or any other State or country, upon the conviction in such court of such male person of a crime punishable under existing laws in a State prison. And the said Board of Managers shall receive and take into said reformatory all male prisoners of the class aforesaid, who shall be legally sentenced on conviction as aforesaid; and all existing laws requiring the courts of this Commonwealth to sentence to the State prison male prisoners convicted of any criminal offense between the ages of fifteen and twenty-five years, and not known to have been previously sentenced to a State prison in this Commonwealth, or any other State or country, shall be applicable to the said reformatory, so far as to enable courts to sentence the class of prisoners, last defined to said reformatory and not to a State prison."

Section 10 provides:

"The Board of Managers shall have the power to transfer temporarily to the State prison of the proper district any prisoner who, subsequent to his committal, shall be shown to their satisfaction to have been, at the time of his conviction, more than twenty-five years of age, or to have been previously convicted of crime; and may also transfer any apparently incorrigible prisoner, whose presence in the reformatory appears to be seriously detrimental to the well-being of the institution."

Section 11 provides:

"As the aim and purposes of the industrial reformatory is to prevent *young first offenders* against the laws of the State from becoming criminals, and to subject them, while in custody in this reformatory to such remedial, preventative treatment, training, and instruction as may make them honest reputable citizens the Board of Managers is authorized and hereby empowered to establish, by rules and regulations  
\* \* \* \* a system of discipline etc."

The Act of 1881 forbids the sentencing to the reformatory of persons "known to have been previously sentenced to a penitentiary or State prison." The Act of 1887 leaves out the word "penitentiary" and forbids the sentencing of those "known to have been previously sentenced to a State prison," and it provides:

"That the Board of Managers shall receive and take into said reformatory all male prisoners of the class aforesaid," to wit, male prisoners between the ages of fifteen and twenty-five years and not known to have been previously sentenced to a State prison.

And Section 10 empowers the Board of Managers to transfer temporarily to the *State prison* of the proper district any prisoner who shall be shown to their satisfaction "to have been previously convicted of crime."

Upon a cursory examination, Section 11 of the Act of 1887, stating that:

"The aim and purposes of the industrial reformatory is to prevent *young first offenders* against the laws of the State from becoming criminals,"

would seem to conflict with Section 4 which provides for the reception of a prisoner notwithstanding he has been previously convicted of crime, if such conviction did not result in a sentence to a State prison.

Section 4 of the Act of 1887 requires the Industrial Reformatory to receive and take all persons sentenced between the ages of fifteen and twenty-five years who have not theretofore been sentenced to a State prison, provided that the offence of which such person has been convicted is one which may have been followed by a sentence to a State prison. (See opinion of the Attorney General, December 5th, 1907).

Then the inquiry arises is your institution a State prison within the language of that Act? The aims and objects of the Pennsylvania Industrial Reformatory providing as they do for mental and manual training are for first offenders are foreign to the ideas of a prison, as that term is generally understood. It is necessary to construe a sentence to the reformatory as a sentence to a State prison to hold that the Courts have no right to sentence a criminal between the ages of fifteen and twenty-five years to the Reformatory, who has once before been committed thereto. The Act of 1887 seems itself to distinguish when it gives the Managers authority to transfer prisoners to a "*State prison*." That the reformatory is not such a "State prison" is decided by the opinion of the Attorney General above referred to.

You are, therefore, advised that the Courts have the right to sentence prisoners to the Reformatory who have theretofore been sentenced to that institution, if the offense is such as might have been followed by sentenced to a State prison.

However, an examination of the entire Act of 1887 shows large discretion to have been given to the Managers of the Reformatory. The language of the Act seems to be carefully selected. In Section



10 the Board of Managers are authorized to transfer to the State prison of the proper district any prisoner who has been shown "to have been previously convicted of crime." This language does not limit the conviction of crime to such whose conviction have actually been followed by a sentence to a State prison. The scope of the Act determines, as a fixed principle, that one who has once committed an offense so serious as to have been followed by sentence to a State prison is not fit to mingle upon a second conviction with the "young first offenders" of the Reformatory, but that one who has theretofore been convicted of crime not followed by sentence to a State prison should be received subject to the inspection and supervision of the Board of Managers, who may find, that although he may not be an "apparently incorrigible prisoner," yet his conduct, record or history may be such as to justify the Board of Managers, because of his previous conviction of crime regardless of the sentence which followed it, to transfer him to the State prison of the proper district.

The Act seems to invest the Managers with wide powers of supervision and observation, and the whole Act read together forces the conclusions announced herein, to wit,

FIRST: That the Reformatory must receive persons between the ages of fifteen and twenty-five years who have not previously been sentenced to a State prison.

SECOND: That the Reformatory is not a State prison within the meaning of the Act.

THIRD: That, after the reception of such person previously convicted of crime, regardless of the character of the sentence, the Board of Managers may transfer him to the State prison of the proper district.

Very truly yours,

WM. M. HARGEST,  
Assistant Deputy Attorney General.

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#### DELAWARE RIVER CHANNEL.

A canal boat, sunk in a navigable portion of the Delaware River and obstructing a section traversed by innumerable small craft and steamships approaching Port Richmond, is in the "channel way" within the meaning of Section 13, Act of 1907, P. L. 496.

It is the duty of the Board of Commissioners of Navigation to remove such canal boat pursuant to said Act of 1907.

Office of the Attorney General,  
Harrisburg, Pa., August 28, 1909.

Mr. George F. Sproule, Secretary Board of Commissioners of Navigation, Philadelphia, Pa.

Sir: Your favors of the 13th and 16th are before this Department.

You state that "a canal boat, having on board about 75 tons of bituminous coal, which has been abandoned by the owners, lies sunk in the Delaware River, about three hundred feet (300 ft.) out from the end of Pier No. 6, Port Richmond, inside the Pier head line, but not in the dock, and is a dangerous menace to navigation," and request an opinion as to whether the obstruction comes within the jurisdiction of the Department of Wharves, Docks and Ferries or that of the Board of Commissioners of Navigation.

From your supplementary letter it appears that the wreck is in a navigable portion of the river, and obstructs a section of the stream traversed by innumerable small craft and steamships approaching berth at Port Richmond.

The Department of Wharves, Docks and Ferries is created by the Act of June 8th, 1907, P. L. 488, and is under the charge of a Director. By Section 6 of that Act he is empowered to regulate, fix and establish bulkhead and pierhead lines, and the distance between piers, subject to the regulations of the United State Government; and to adopt and promulgate rules and regulations for the construction, extension, alteration, improvement and repair of wharves, piers, bulkheads, docks, slips and basins within the limits of the cities of the first class.

The Board of Commissioners of Navigation is created by the Act of June 8th, P. L. 496, and its powers are, by Section five of that act, precisely similar outside of cities of the first class.

Section 12 of the Act of June 8th, 1907, creating the Department of Wharves, Docks and Ferries, above referred to, provides:

"Whenever the owner or owners, or lessee or lessees of any private wharf, pier or bulkhead, within the limits of the said city shall fail to keep and maintain the adjoining dock or docks cleaned and free from obstructions, it shall be lawful for the said Director, upon default for thirty days after the service of notice on such owner or owners, lessee or lessees of the wharves, piers or bulkheads having the privilege or use of such dock or docks; and to collect the cost and expense of the same by filing liens therefore and issuing process thereupon, as is provided by law in the case of liens filed for the removal of nuisances, and all liens filed to collect the expenses of said work shall be filed by the city collector, and the lien shall have the same force and effect as liens for municipal work, under existing laws."

And the same powers are conferred upon the Commissioners of Navigation by Section 9 of the Act creating that Board, except that they have no jurisdiction in cities of the first class for the purpose mentioned in this section.

The canal boat does not appear to be in a dock, therefore, Section 12 of the Act creating the Department of Wharves, Docks and Ferries, which requires that Department when the owner or lessee of a dock shall fail to keep and maintain the adjoining dock or docks clean and free from obstructions to clean or cause said dock or docks to be cleaned and freed from obstructions, does not apply to this abandonment.

Section 13 of the Act above referred to creating the Board of Commissioners of Navigation provides:

“From and after the passing of this act, it shall be the duty of the President of said Commission, immediately upon information of the sinking of any canal boat, barge, or other vessel, in the channel-way of the tide-waters of the Delaware river, or its navigable tributaries, or in any of the docks thereof, to give notice to the owner, master, or other agent having charge thereof, to raise and remove such obstruction etc.”

and upon their failure to remove it,

“It shall be the further duty of said President of said Commissioners to have it raised and removed at the expense of the owner, master or agent.”

The section just quoted refers particularly to the sinking of a canal boat “in the channel-way.” If by channel-way were meant the part of the river beyond the pier head line it would be a part of the river with which the Legislature of Pennsylvania probably had no concern, and which was within the jurisdiction of the National Government and, therefore, the words “in the channel-way” in the Act referred to refers to something over which the State has jurisdiction. The canal boat being in a navigable portion of the river, and obstructing a section traversed by innumerable small craft and steamships approaching Port Richmond, it may be fairly said, is in that portion of the river within the meaning of the words “channel-way” in Section 13 above referred to.

You are, therefore, advised that upon the facts as they appear in your communication, and set out herein, it is the duty of the Board of Commissioners of Navigation to remove the canal boat pursuant to the authority contained in Section 13 of the Act of June 8, 1907, P. L. 496.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

## OSTEOPATHIC LICENSES.

Under the Act of March 19, 1909, P. L. 46, regulating the practice of osteopathy, the Board of Osteopathic Examiners is charged with the independent duty of ascertaining the qualifications of an applicant for a license to practice osteopathy, aside from any question of his membership in any osteopathic association.

Office of the Attorney General,

Harrisburg, Pa., September 8, 1909.

O. J. Snyder, D. O., President Board of Osteopathic Examiners,  
Witherspoon Building, Philadelphia, Pa.

Sir: This Department is in receipt of your inquiry dated September 6, 1909, asking to be advised whether, under the facts stated in your letter, the Board of Osteopathic Examiners should issue to John Henry Hoefner, of Franklin, Pa., under the provisions of Section 7 of the Act of March 19, 1909 (P. L. 46), a license to practice Osteopathy in this State.

The above mentioned section provides for the issuing to persons engaged in the practice of Osteopathy in this State at the time of the approval of the said Act of 1909, and possessing certain qualifications therein specified, a license to practice Osteopathy, which license shall have a like effect for all purposes as a license issued after examination by your Board.

The material facts stated in your letter are that the said applicant for license has filled out and filed with the Secretary of your Board a blank in the following form:

"To The Pennsylvania State Board of Osteopathic Examiners,  
"John T. Downing, Secretary,  
"305 Board of Trade Building, Scranton Pa.

"I hereby apply for license to practice Osteopathy in this State and enclose herewith ten dollars fee for same.

"I am.....years of age, am a graduate of..... School of Osteopathy located at....., and my diploma bears date the ..... I have been engaged in Osteopathic practice in this State since....., was formerly located at.....and am now practicing at address given below.

"Name.....

"Street.....

"City....."

As I understand the facts in your letter, the said applicant for license has declined to furnish any evidence in support of his application for license except the facts stated on the blank above quoted. A mere glance at this blank form shows that, even when properly filled out, it would not contain the evidence required by

said Section 7 of said Act. That section provides that any person who is engaged in the practice of Osteopathy in this State at the time of the approval of said Act, may deliver, within ninety days after the approval of the Act, to the Secretary of your Board, a written application for license to practice Osteopathy "together with satisfactory proof that the applicant is not less than twenty-one years of age, is of good moral character, and has obtained a diploma from some legally incorporated, reputable osteopathic college, requiring a course of study of at least four terms of five months each for graduation." The foregoing application contains no proof that the applicant is of good moral character, nor does it contain any proof that the diploma mentioned in the application has been obtained from "a legally incorporated, reputable osteopathic college, requiring a course of study of at least four terms of five months each for graduation." Satisfactory proof of these facts is absolutely essential to the issuing of a license by your Board.

It is stated in your letter that The Pennsylvania Osteopathic Association is requiring the same qualifications for membership as are specified in said section of said Act of 1909 as qualifications for licensure; that this applicant was at one time a member in good standing in said Association, but has lost his membership on account of non-payment of dues and assessments; and that the said Association is therefore under no obligations "to determine as to his present standing."

Your Board seems to have ruled that membership in good standing in the Pennsylvania Osteopathic Association shall "be accepted as satisfactory evidence of the applicant's right and title to licensure."

I am of opinion that there is absolutely no authority in law for such ruling. Membership or non-membership in The Pennsylvania Osteopathic Association, or any other association, has nothing whatever to do with an applicant's right to receive the license provided for under Section 7 of the said Act of 1909. Even if the qualifications for membership in The Pennsylvania Osteopathic Association are identical with the requirements of the section of the law in question, it by no means follows that membership in the Association entitles such member to license, or that expulsion from the Association for non-payment of dues in any way affects his right to receive the license. Your Board is charged under the law with the independent duty of ascertaining the qualifications of an applicant for license, and must be furnished with satisfactory proof of those qualifications, aside from any question of membership in any association. Your Board has no right to shift the responsibility of ascertaining an applicant's qualifications from the Board to any association, nor has your Board any right to accept the fact of membership in any asso-

ciation as conclusive evidence that an applicant possesses the qualifications required by law. Membership in a certain association may be considered by your Board as some evidence that an applicant possesses certain qualifications, and, while your Board may, if it sees fit, consider such membership as an item of evidence, just as you would consider any other established fact an item of evidence, the Board, and the Board alone, is charged under the law with the duty of obtaining from an applicant satisfactory proof that he or she possesses the qualifications designated in the section under discussion.

You are therefore advised that no license should be issued to the said John Henry Hoefner until he produces, in addition to the facts stated in the foregoing application, satisfactory proof of his good moral character, and that his diploma has been obtained from "a legally incorporated, reputable osteopathic college, requiring a course of study of at least four terms of five months each for graduation."

Yours sincerely,

J. E. B. CUNNINGHAM,  
Deputy Attorney General.

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#### NAVIGATION.

The Deputy Director of the Department of Wharves, Docks and Ferries does not become a member and President of the Board of Commissioners of Navigation.

Office of the Attorney General,

Harrisburg, Pa., September 15, 1909.

Mr. George F. Sproule, Secretary Board of Commissioners of Navigation, Philadelphia, Pa.

Dear Sir: Your favor of the 9th inst., addressed to the Attorney General is at hand, in which you request, for the Board of Commissioners of Navigation, an opinion as to whether the acting Director of the Department of Wharves, Docks and Ferries for the City of Philadelphia, is authorized to act as a member of the Board of Commissioners of Navigation and president thereof.

The Act of June 8, 1907, P. L. 496, which creates the Board of Commissioners of Navigation, provides that it shall consist of five members "one of whom shall be the Director of the Department of Wharves, Docks and Ferries for the City of Philadelphia, who shall be the president thereof."

The Act of June 8, 1907, P. L. 488, creates in cities of the first class a department of wharves, docks and ferries and provides in Section 2

"The Mayor shall nominate, and, by and with the advice and consent of select council, shall appoint a Director of the Department of Wharves, Docks and Ferries."

In Section 4 the Director shall have power to appoint one Deputy Director, and in the absence or inability of the Director to act, the Deputy Director shall possess all the powers and perform all the duties of the Director until the incapacity or inability is removed, or until a new Director is appointed.

In order to become ex-officio, a member and president of the Board of Commissioners of Navigation, the incumbent must be the Director of the Department of Wharves, Docks and Ferries, and to be the Director he must have been nominated and by and with the advice and consent of Select Councils of the City of Philadelphia, appointed by the Mayor. The Deputy Director is not appointed Director by the Mayor, by and with the advice of Select Council, and performing the duties of Director when there is in fact no Director, does not give him the right which the actual incumbency of the office confers.

You are therefore advised that the Deputy Director acting under appointment by the Mayor as acting Director, does not become a member and president of the Board of Commissioners of Navigation.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

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#### REGISTRATION OF NURSES.

A nurse, graduated from a hospital, where the course of training was but one year, is not eligible for examination by the State Board of Examiners for Registration of Nurses, because a two years' course of instruction is required by the Act of May 1, 1909, P. L. 231; but such nurse is entitled, under Section 8, to registration without an examination upon applying before June 1, 1912.

Office of the Attorney General,  
Harrisburg, Pa., October 8, 1909.

Dr. Alice M. Seabrook, Women's Hospital, 22nd and College Ave.,  
Philadelphia, Pa.

Madam: This Department is in receipt of your letter of October 5th, 1909, written, as I understand it, in behalf of the Pennsylvania State Board of Examiners for Registration of Nurses, of which you are a member. In this communication you request that the said board be advised "as to the status of a nurse who graduated for instance twenty years ago from a hospital where the course at that time was only one year."

I understand further from your communication that, as a general rule, within recent years, the course of training has been increased from one year to two years and more recently to three years.

Your board asks to be advised whether a nurse, who graduated from a hospital where the course at the time of her training and graduation was only one year, but who has been in active work, rendering acceptable service ever since, can be registered.

A reply to your inquiry requires an interpretation of Sections 6, 7 and 8 of the Act of May 1st, 1909, (P. L. 321) entitled:

"An act to provide for State registration of nurses, to establish a State board of examiners in connection therewith, and to provide penalties for the violation of certain provisions regarding such registration."

The general purpose of this Act of Assembly is to make it unlawful for any person to profess to be a registered nurse, or assume such title, without having received a certificate of registration and having been duly registered in the office of the Secretary of the Commonwealth. The appointment of a board to be known as a State Board of Examiners for Registration of Nurses is provided for in the law now under consideration, and this board is authorized to issue certificates of registration in certain cases and to certain persons.

By Section 6 of the said Act of Assembly it is provided in substance that this board shall examine all applicants for registration to determine their qualifications for efficient nursing, and shall issue certificates of registration to the applicants who pass the examination to the satisfaction of the board.

Section 7 prescribes the qualifications which must be possessed by applicants before they are eligible for examination. By this section it is provided that every applicant, to be eligible for examination, must furnish evidence satisfactory to the board that he or she is twenty-one years of age, or over, is of good moral character and has graduated from a training school for nurses which gives at least a two years' course of instruction, or has received instruction in different training schools or hospitals for periods of time amounting to at least a two years' course, and then graduated, and that such applicant, during said period of at least two years, has received practical and theoretical training in surgical and medical nursing.

The fundamental proposition of this law is that certificates of registration shall be issued only after an examination before the board, and that applicants for such examination must possess the above mentioned qualifications before they are eligible for the examination. From the language of Section 8 it is apparent, however, that the Legislature, realizing that there were doubtless many efficient nurses now practicing their profession who have not graduated from



training schools or hospitals requiring a two years' course of instruction, and therefore do not possess all of the qualifications prescribed in Section 7 as assential to eligibility for examination, intended to provide for the registration, within a limited time without examination, of graduate nurses possessing certain designated qualifications. It is therefore provided in Section 8 that any person, with the qualifications regarding age and character specified in Section 7,

"Applying for registration before June first one thousand and nine hundred and twelve who shall show to the satisfaction of the board that he or she has graduated from a reputable hospital or sanitarium or training school, where a systematic course of practical instruction in nursing has been given, or that he or she was, at the passage of this act, a student in such an institution and afterwards graduated therefrom, shall be entitled to registration without examination."

It is to be observed that this section prescribed as one of the requisites for registration that the applicant shall have graduated from a reputable hospital or sanitarium or training school where a systematic course of practical instruction in nursing has been given, but the length of the course of instruction is not prescribed.

After June 1st, 1912, certificates of registration can be issued only to nurses who have passed an examination and who are eligible for such examination by reason of the possession of the qualifications prescribed by Section 7 of the act under discussion. Prior to June 1st, 1912, however, a nurse over twenty-one years of age and of good moral character who can show to the satisfaction of the board that he or she has graduated from a reputable hospital, sanitarium or training school giving a systematic course of practical instruction in nursing, is entitled to registration without examination upon payment of the registration fee.

You are therefore advised that a nurse, over twenty-one years of age and of good moral character, who graduated from a reputable hospital where the course of training at the time of such graduation was but one year, is not eligible for examination by your Board because one of the essential requisites of eligibility for examination is graduation from a training school for nurses after at least a two years' course of instruction, but such nurse, upon application for registration before June 1st, 1912, is entitled to registration without an examination, under the provisions of Section 8 of said Act of Assembly.

Very truly yours,

J. E. B. CUNNINGHAM,  
Deputy Attorney General.

## LICENSING OSTEOPATHS.

Under Section 7, of the Act of March 19, 1909, (P. L. 46), applicants to the State Board of Osteopathic Examiners for licensure may file their applications within ninety days after August 3, 1909, the date of the organization of the Board.

Office of the Attorney General,  
Harrisburg, Pa., November 10, 1909.

Dr. John T. Downing, Secretary Board of Osteopathic Examiners,  
305 Board of Trade Bldg., Scranton, Pa.

Dear Sir: This Department is in receipt of your communications under date of September 30th and October 18th, 1909.

In these communications you ask to be advised as to the last date upon which applicants for licensure without examination under Section 7 of the Act of March 19, 1909 (P. L. 46), may file their applications with the State Board of Osteopathic Examiners. The primary purpose of the act in question is to protect the public from incompetent practitioners of osteopathy. To this end it is provided that from and after the approval of the act no person shall enter upon or continue the practice of osteopathy in this State unless he or she has been duly registered as a practitioner of osteopathy in the office of the Prothonotary of the county in which he or she proposes to practice. The general proposition of the act is that such registration can be obtained only upon exhibiting to the Prothonotary of the proper county a license duly granted after examination by the State Board of Osteopathic Examiners. As is usual, however, in such legislation, exceptions are made in favor of persons who have been engaged in the practice of osteopathy for a considerable period of time, and also in favor of those engaged in the practice at the date of the approval of the act.

In Section 9 it is provided that the act shall not affect the right to practice osteopathy on the part of persons who have been in practice for two continuous and consecutive years immediately prior to the approval of the act, and who have been granted a diploma from a legally incorporated school or college of osteopathy. Such persons are entitled to be registered by the Prothonotary of the proper county, without having obtained a license from the Board of Osteopathic Examiners.

Section 7 provides that

"Any person who is engaged in the practice of Osteopathy in this State at the time of the approval of this act may deliver to the Secretary of the Board of Osteopathic Examiners, *within ninety days after the approval of this act*, a written application for license to practice

Osteopathy, together with satisfactory proof that the applicant is not less than twenty-one years of age, is of good moral character and has obtained a diploma from some legally incorporated, reputable osteopathic college, requiring a course of study of at least four terms of five months each for graduation; and upon the payment by the applicant of a fee of ten dollars, the Secretary of the said Board of Osteopathic Examiners shall issue to such applicant a license to practice osteopathy in this State, which license shall be subscribed by every member of the Board of Osteopathic Examiners, and shall have a like effect, for all purposes, as a license issued after examination by the Board of Examiners, as hereinafter provided.

Every license to practice osteopathy, issued under the provisions of this act, shall be signed by each member of the Board of Examiners, and shall have affixed to it, by the person authorized to affix the same, the seal of the State Board of Osteopathic Examiners. Before said license shall be issued, it shall be recorded in a book to be kept by the Secretary of the Board of Examiners; and the number of the books, and the page therein containing such recorded copy, shall be noted upon the face of said license."

The difficulty now confronting your Board is with reference to the time limit of ninety days after the approval of the act fixed by the above quoted section as the time within which the application for licensure without examination must be filed by persons engaged in the practice of osteopathy at the date of the approval of the act. This difficulty arises from the fact that the act has been crudely drawn, and is not harmonious in its provisions. The act was approved March 19, 1909. By its terms the Board of Examiners is to be appointed by the Governor from a list of members in good standing of the Pennsylvania Osteopathic Association, to be transmitted to the Governor within fifteen days after the approval of the act, and it is provided that the Governor shall appoint the Board in question within thirty days from the receipt of said list.

By the first section of the act it is provided that the members of the Examining Board shall serve for a term of three years from the first day of August next after appointment; and by Section 4 it is provided that the first meeting of the Board of Examiners shall be held on the first Tuesday of August, 1909, at which meeting an organization shall be effected by the election from its membership of a president, secretary, and treasurer. Notwithstanding these provisions for putting the act into operation on the first Tuesday of August, 1909, Section 7 provides that applicants for licensure without examination shall file their written applications "within ninety days after the approval of this act."

I understand from your communications that the Board of Examiners was appointed by the Governor May 24, 1909, which Board effected a temporary organization to receive the applications in question, and on June 5, 1909, sent out letters to all known practitioners in the State, calling their attention to the time limit fixed by the act. In response to these notices a number of applications were received prior to June 17th, the expiration of the time limit specified in Section 7. On August 3rd, the date fixed by the act for the organization of the Board, a formal organization was effected, and the previous actions of the temporary organization ratified.

Under these facts you now ask to be advised as to the last date upon which applications for licensure without examination under Section 7 of the act in question, can be filed. A strict construction of this legislation would require all such applications to be made not later than June 17th, but under the terms of the act there could be no secretary of a legally organized Board of Examiners with whom the application could be filed during that period of time. The first legally authorized meeting of the Board was held August 3rd, 1909, and on that date the first secretary was elected under warrant of law. Prior to the sending out of the notices of June 5th, no person desiring to make application would have any right to assume that the Board of Examiners had organized even temporarily, and these notices, being unauthorized by law, should not be held to be binding on any person.

I am of opinion that a fair construction of the act would be to consider the ninety day period as beginning on August 3rd, 1909, the date of the first legal organization of the Board and legal election of a secretary, and as ending ninety days from that date, to wit, November 1st, 1909, and that applications received by your Board on or before November 1, 1909, should be considered as having been filed within the requisite period of time.

Very truly yours,

J. E. B. CUNNINGHAM,  
Deputy Attorney General.

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STATE BOARD OF EXAMINERS FOR REGISTRATION OF NURSES.

Members of the Board can be paid out of the funds of the Board the amount of expenses actually incurred.

Office of the Attorney General,  
Harrisburg, Pa., November 16, 1909.

Dr. Albert E. Blackburn, Sec. and Treas., Pa. State Board of Examiners for Registration of Nurses, 3113 Powelton Ave., Phila., Pa.

Sir: This Department is in receipt of your communication of November 15th asking to be advised whether, under Section 5 of the Act of May 1st, 1909 (P. L. 321), entitled:

“An act to provide for State registration of nurses, to establish a State Board of Examiners in connection therewith, and to provide penalties for the violation of certain provisions regarding such registration.”

Those members of the Board of Examiners whose homes are in Philadelphia can “be allowed what would be equivalent to hotel expenses when the meetings are held elsewhere.”

As I understand the facts upon which your inquiry is based, three of the five members of the State Board of Examiners reside in Philadelphia, one in Erie, Pa., and the other in Washington, Pa. When a meeting of the board is held in Philadelphia the members residing in Erie and Washington, respectively, necessarily incur traveling expenses and hotel bills in attending such meeting.

You now ask to be advised, as I understand your inquiry, although your question is not clearly stated, whether, in attending a meeting held in Philadelphia, those members of the board who live in that city can be allowed, out of the funds collected by the board as fees from applicants for registration, such sums as the said Philadelphia members of the board would have been obliged to expend for hotel bills if the meeting had been held elsewhere than in Philadelphia, in other words, whether the Philadelphia members of the board, when attending a meeting in Philadelphia, can be allowed as expenses moneys which they have not expended for hotel bills by reason of the fact that it was unnecessary for them to incur such bills. To state this proposition is to answer it.

The act expressly provides:

“The secretary of the board shall receive a salary not to exceed one hundred dollars a year. All members of the board shall receive five dollars (\$5.00) a day for each day actually engaged in the transaction of official business, together with *all actual expenses incurred*, as aforesaid.”

Under this act members of the board of examiners can be paid out of the funds of the board only the amount of expenses actually incurred.

Yours very truly,

J. E. B. CUNNINGHAM,  
Deputy Attorney General.

## STATE ARMORY BOARD.

The Board is entitled to receive the entire rental of the Scranton Armory.

Office of the Attorney General,

Harrisburg, Pa., December 8, 1909.

Hon. Benjamin W. Demming, Secretary Armory Board of the State  
of Pennsylvania, Harrisburg, Pa.

Dear Sir: Your favor of the 19th ult., requesting an opinion "as to whether the State Armory Board has the right to permit the forty per cent. of the skating rink receipts for Thursday nights to be given or allotted to the companies claiming such receipts," was duly received.

From the papers submitted by you it appears that on and prior to the twentieth day of October, 1905, the title to the Armory of the Thirteenth Regiment in the City of Scranton was in the Trustees of the Scranton City Guard, and on October twentieth, 1905, the Scranton City Guard entered into a contract of lease with Henry Phillips, by which it was provided that Henry Phillips should have "the use of the Armory drill hall for the purpose of conducting a roller skating rink therein during the evenings of Wednesday, Thursday and Saturday, and during the afternoons of week days, for and during the term or period beginning November first, 1905, and ending May first, 1906," upon the weekly payment by said Henry Phillips "of forty per cent. of the total gross receipts to the said Trustees." The lease provided "that the party of the second part shall have the option to renew this lease upon the same terms for any further skating season or seasons by giving notice to that effect at or before the expiration of this lease," and by a notice given and accepted on March first, 1906, the term was extended for two years from May first, 1906, and by a notice given and accepted on April third, 1907, the term was further extended, from May first, 1908, to May first, 1910.

Prior to the making of the lease the companies of the Thirteenth Regiment drilled on Thursday nights, and in consideration of an agreement entered into between the companies occupying the Armory it was agreed by said companies with the said Trustees that if the companies surrendered Thursday nights and occupied the Armory jointly with other companies on other nights of the week, that forty per cent. of the gross receipts for Thursday night should be given to and distributed among said companies, and Colonel F. W. Stillwell collected the amounts for said companies and disbursed the same to them. This agreement between the Trustees and the companies was no part of the written lease between the Trustees and Henry Phillips.

The Trustees of the Scranton City Guard by their deed dated the second day of April, 1908, conveyed the said Thirteenth Regiment Armory to the Commonwealth of Pennsylvania, in fee, "reserving to Henry Phillips the use of the drill hall in Armory, Wednesday, Thursday and Saturday of each week, day and evening, under his roller skating lease, for three years from the first day of October, 1907," and the said Trustees also assigned to the Commonwealth of Pennsylvania under date of April first, 1908, "the indenture of lease referred to above, made and executed by them as Lessee and by Henry Phillips as Lessor, together with all their right, title and interest in and to said lease for and during the residue of the term thereof."

Since the transfer of the title in fee to the Commonwealth of Pennsylvania forty per cent. of the receipts for Thursday nights have been received as heretofore by Colonel F. W. Stillwell, but whether the same was paid to him by the lessee or by the Trustees, does not clearly appear. He has not disbursed the amount, but still holds the funds.

The legal effect of the various transactions above recited has been to vest in the Commonwealth of Pennsylvania the title in fee to the Armory in question, and by reason of the deed to it, as well as the assignment of the lease, the relation of landlord and tenant between the Commonwealth of Pennsylvania and Henry Phillips arose. The Commonwealth's title to the property and its right to the rents accruing from the lease of Henry Phillips is not affected by any obligations existing between the Trustees of the Scranton City Guard and the military companies, and the Commonwealth, acting through the Armory Board, is under no legal obligation to carry out any such arrangement.

I therefore advise you that the Armory Board is entitled to receive the entire rental from the Armory, including that from Thursday nights.

The deed and other papers submitted to this Department are herewith returned.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

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PAROLE.

Dashill Jury, three times imprisoned, may be detained, on his third sentence to serve out the commutation allowed him on his prior imprisonments.

Office of the Attorney General,

Harrisburg, Pa., December 8, 1909.

William B. Rodgers, Esq., Attorney for Inspectors of Western Penitentiary, Pittsburg, Pa.

Dear Sir: Your letter of the 22nd ult., is at hand, and as counsel for the Board of Inspectors of the Western Penitentiary you ask an opinion of this Department concerning the status of Dashill Jury under the Commutation Act of May 11th, 1901, P. L. 166.

It appears that Dashill Jury was convicted of murder in the second degree on the eleventh day of January, 1900, and that day sentenced to undergo imprisonment at separate and solitary confinement at labor at the Western Penitentiary, for a period of seven years and four months, which period without commutation would have expired May 11th, 1908; the prisoner was discharged November 21st, 1904, receiving the benefit of two years, five months, and twenty-two days commutation; on January 11th, 1906, he was sentenced by the Court of Quarter Sessions of Blair County, on the charge of larceny, which is a felony, to one year less one day in the jail of Blair County, but was released in some way under what is termed a suspended sentence on July 30th, 1906; and on October 5th, 1906 he was again convicted and sentenced for an additional charge of larceny to three years imprisonment in the Western Penitentiary.

The three years term of the last sentence has expired and he is now being held to serve out the commutation allowed from the first sentence. He claims that he is illegally held, because if he were required to serve for the commutation of the first sentence, such service ought to have been added to the term of imprisonment imposed on the first conviction of larceny.

Both convictions of larceny were within the time of the first sentence without the commutation deducted.

I am of the opinion that Section 4 of the Commutation Act of 1901, above referred to, is broad enough in its scope to require such time commuted from the first sentence to be added to any sentence for a felony committed during the interval between the discharge by reason of commutation and the date of the expiration of the full term of the sentence. The officials of the penitentiary are therefore justified in detaining the prisoner to serve out the commutation allowed him under his sentence of January 11, 1900.

Very truly yours,

M. HAMPTON TODD,  
Attorney General.



## JAILS.

A committing Judge may antedate the commencement of a sentence to jail.

Office of the Attorney General,

Harrisburg, Pa., January 13, 1910.

Mr. John Francies, Warden, Western Penitentiary, Pittsburg, Pa.

Sir: Your favor of December 20, 1909, and also of January 8, 1910, in which you request an opinion concerning the validity of the sentence imposed upon Peter Fogel, were duly received.

From the copy of the committment it appears that the defendant was sentenced December 18, 1909, to an indeterminate sentence of a maximum of three years and a minimum of nine months, to be computed from the 29th day of May 1909, and your doubt arises because the date from which the sentence is to be computed is prior to the time when the act permitting indeterminate sentences went into effect, to-wit, the 30th day of June, 1909.

This sentence was imposed after the act took effect and there is nothing in the Act of Assembly under which the sentence is imposed, or in any other Act of Assembly which prevents the court from antedating the beginning of the sentence.

I am of opinion that this sentence is valid and in strict accord with the Act of June 30, 1909.

Very truly yours,

WM. M. HARGEST,  
Assistant Deputy Attorney General.

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SALE OF GUNS.

The Board of Game Commissioners may sell confiscated guns at wholesale.

Office of the Attorney General,

Harrisburg, Pa., Jan. 22, 1910.

Joseph Kalbfus, Secretary, Board of Game Commissioners, Harrisburg, Pa.

Dear Sir: Your letter of the 10th inst., addressed to the Attorney General, is at hand. In it you state that the Board is in possession of three hundred or more guns which have been taken from unnaturalized foreign born citizens, pursuant to the Act of May 8, 1909 (P. L. 466), and that the Board directed you to sell them at wholesale, if possible to get them outside of the State, but that the question was raised whether they must be sold at public auction, as is the property held by the Board of Public Grounds and Buildings.

The Act of 1909 provides that guns thus seized be declared "forfeited to the Commonwealth of Pennsylvania, and shall be sold by the Board of Game Commissioners" as hereinafter directed, and in Section 5 provides "and the guns so seized shall be sold, at the discretion of the Board of Game Commissioners" with directions to apply the proceeds of the sale, first, to the payment of costs, and pay the balance into the Treasury of the Commonwealth.

The Act of March 26, 1895, (P. L. 22) relative to the Public Grounds and Buildings; defining the powers of the Commissioners, etc., provides in Section 10:

"Whenever any of the furnishings in the several departments, the offices occupied by said State boards and commissions, or in the Senate Chamber or House of Representatives, or in the Public Grounds and Buildings, or the Executive Mansion, shall become unserviceable, such furnishings shall be turned over to the Superintendent, who shall give a proper receipt therefor, and he shall make a complete record of such articles; and at such times and under such regulations as may be prescribed by the Board of Public Grounds and Buildings, shall cause the same to be exposed at public sale."

There is no other provision requiring the public auction of State property, and this provision only refers to the furnishings of the various departments and legislative halls.

Discretion is vested in the Board of Game Commissioners by Section 5 of the Act of 1909 above referred to, as to the manner of sale; and I am of opinion that the Board has the right to sell the guns seized from unnaturalized foreign born residents, at wholesale, if it so determines.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

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#### COMMUTATIONS.

The Act of May 11, 1901, P. L. 166, requiring persons who have been *discharged* on commutation and have been convicted of a felony during the commutation period to serve the unexpired term, does not apply to one convicted of a felonious assault before his discharge and while serving his term.

Office of the Attorney General,  
Harrisburg, Pa., February 15, 1910.

John Francies, Esq., Warden Western Penitentiary, Pittsburg, Pa.

Dear Sir: Your favor of the 9th inst. addressed to the Attorney General, is at hand.

You request an opinion as to how the sentence of John Reese, prisoner in your Institution from Blair County, shall be computed.

It appears that he was sentenced March 10, 1908, for a term of two years, for larceny, entering, and receiving stolen goods. His commutation would have expired October 10, 1909, but on account of violation of rules, he was ordered by the Governor to be detained until February 10, 1910. On November 3, 1909, he feloniously assaulted a fellow prisoner and was tried and convicted for felonious assault and battery, and sentenced in the Court of Quarter Sessions of Allegheny County, December 18, 1909, to pay a fine of six and one-quarter cents, pay the costs of prosecution, and undergo an imprisonment in the Western Penitentiary for and during the period of two years, sentence to take effect at the expiration of the sentence imposed by the Quarter Sessions of Blair County.

You ask whether the sentence shall be computed by adding to the two years' term imposed in Blair County the two years' term imposed in Allegheny County, and estimating the four years from March 10, 1908, or to estimate the two years imposed in Allegheny County from February 10, 1910.

The Commutation Act of 1901 provides:

"The Governor shall, in commuting the sentence of convicts as provided for in this Act, annex a condition to the effect that if any convict so commuted shall, *during the period between the date of his or her discharge by reason of such commutation, and the date of the expiration of the full term for which he or she was sentenced*, be convicted of any felony, he or she shall in addition to the penalty which may be imposed for such felony committed in the interval, as aforesaid, be compelled to serve \* \* \* the remainder of the term, without commutation, which he or she would have been compelled to serve but for the commutation of his or her sentence, as provided for in this Act."

The Act must be construed strictly. It requires persons who have been *discharged* on commutation and who have been convicted of a felony during the commutation period, to serve the unexpired term. It does not apply to persons who have not been discharged.

This prisoner committed the felonious assault and battery while serving his first term, and not after having been discharged upon a commuted sentence. He is, therefore, not within the Act.

You are therefore advised that his sentence should be estimated for the term of two years from February 10, 1910, the date fixed for his discharge under the sentence from Blair County.

Very truly yours,

WM. M. HARGEST,  
Assistant Deputy Attorney General.

## PILOTS.

The Board of Commissioners of Navigation may not increase the number of apprentices to become pilots to exceed five.

Office of the Attorney General,  
Harrisburg, Pa., February 16, 1910.

George F. Sproule, Secretary Board of Commissioners of Navigation, Philadelphia, Pa.

Dear Sir: Your favor of the 2nd instant addressed to the Attorney General, is at hand.

You request an opinion as to whether the Board of Commissioners of Navigation has the right to record the indentures of five apprentices to become pilots, there being now recorded the indentures of five pilot apprentices.

The Act of May 11, 1889 (P. L. 188) entitled,

"A further supplement to an act entitled 'An Act to establish a board of Wardens for the Port of Philadelphia, and for the regulation of pilots and pilotage, and for other purposes,' approved March twenty-ninth, one thousand eight hundred and three, and for regulating the rates of pilotage and number of pilots."

Provides in Section 6:

"That each pilot holding a license from the board of wardens for the port of Philadelphia, at the time of the passage of this act, shall be entitled to demand and receive a license as first class pilot, and to demand and receive renewals thereof from time to time thereafter; but no other person shall receive a license as a first class pilot till the number of first class pilots be reduced to less than forty, so that the whole number of first class, licensed pilots shall not exceed forty. The whole number of second class, licensed pilots, shall not exceed ten at any one time, and the number of apprentices at any one time shall not exceed five."

This language limits the number of apprentices at any one time to five, and there is no power in the Board of Commissioners of Navigation to extend that number, unless there is some further legislative authority. The only other Act upon the subject is the Act of June 8, 1907 (P. L. 469), which amends a number of sections of the Act of 1803, but it does not affect the number of pilots or apprentices. The only provision in the Act of 1907 is for the licensing of pilots in cases of emergency, for the space of six months.

It is clear that this authority can only be used in case of emergency.

You are, therefore, advised that there is no authority in the Board of Commissioners of Navigation to increase the number of apprentices to exceed five.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

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#### NOTARIAL FEES.

The fee for notarial affidavit to an account under seal in the city of Philadelphia is 37½ cents, as provided by the Act of May 20, 1865, P. L. 845, amending the 16th Section of the Act of March 28, 1814, 6 Sm. Laws, 228.

Office of the Attorney General,  
Harrisburg, Pa., February 16, 1910.

N. B. King, Esq., Supervisor of Census, Philadelphia, Pa.

Dear Sir: Your favor of the 9th instant, requesting an opinion as to the legal notarial fee in the City of Philadelphia for a notarial affidavit to an account, is at hand.

The Act of March 28, 1814, Section 16—6 Smith's Laws 230—provides fees for "notarial affidavit to an account under seal, twenty-five cents."

The Act of May 20, 1865 (P. L. 846) referring to "notary public" provides:

"All fees which are now chargeable and receivable by notaries public of the City of Philadelphia, shall be increased fifty per centum."

There appears to be no other Acts of Assembly relating to the amount of fees charged by notaries public in Philadelphia.

These acts seem to fix the fee at twenty-five cents and fifty per centum increase, which would amount to thirty-seven and one-half cents.

I therefore advise you that the fee for notarial affidavit to an account under seal in the City of Philadelphia, is thirty-seven and one-half cents.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

## INSANE HOSPITALS.

The State Hospital for the Insane at Danville, Pa., has no power to sell moulding sand to the public.

Office of the Attorney General,

Harrisburg, Pa., April 27, 1910.

Hon. R. Scott Ammerman, Solicitor of the Trustees of the State Hospital for the Insane, Danville, Pa.

Dear Sir: I have your letter of the 31st of March, 1910, in which you state that you are directed by the Board of Trustees of the State Hospital for the Insane at Danville, Penna., to request an opinion from this Department upon the following proposition:

"At the time of the taking over certain real estate acquired through condemnation proceedings in the court of Common Pleas of Montour County the then owner, through a lessee, was engaged in mining moulding sand.

"After title invested in the aforesaid trustees an offer by said lessee was made to continue the mining of sand offering the trustees a certain royalty per ton.

"The trustees believe the acceptance of this offer will net the institution several thousand dollars without prejudice to the future use of the underlying soil.

"The trustees desire to know whether or not by negotiating the sale of this sand they would be within their corporate limits or rights."

Reducing the query to its final analysis, the question asked is—Has the Board of Trustees power to go into the business of selling moulding sand to the public? I am of opinion that there is no such authority in the Acts of Assembly defining the duties of the Board of Trustees. While the Trustees undoubtedly have power to use the real estate, acquiring either through condemnation proceedings or otherwise, for the benefit of the hospital, that, in my opinion, means no more than that they could mine the sand for whatever use could be made of it in connection with the maintenance of the hospital.

While I recognize that such a mining lease could be made without disadvantage to the Trustees, and with a corresponding benefit, measured by the royalties obtained for the sand, yet I think that this should not be done except by virtue of an Act of Assembly, expressly authorizing it, and which would provide for the turning into the State Treasury of the proceeds of such royalties.

Very truly yours,

M. HAMPTON TODD,  
Attorney General.

## ECONOMIC ZOOLOGIST.

The property of the State, spraying apparatus, &c., may not be loaned for the purpose of giving instruction.

Office of the Attorney General,

Harrisburg, Pa., May 11, 1910.

Prof. H. A. Surface, Economic Zoologist, Department of Agriculture,  
Harrisburg, Pa.

Dear Sir: Your letter of May 4, 1910, addressed to the Attorney General, was duly received.

You state that under the supervision of your office "there are several spraying outfits and other apparatus which were purchased for the purpose of giving instructions, demonstrations, and making experiments in spraying, etc., with a view of obtaining needed practical information, promoting knowledge of this subject, and in general encouraging spraying and the care of crops in such ways as are possible."

You also state that you have occasionally been asked for the loan of this apparatus, and the same has been at times temporarily loaned, when not needed for official service, to responsible citizens, with a view to encouraging and promoting the practice of spraying, and in each instance returned in proper condition, and you ask to be advised, before making any further loans, of your authority to do so.

Public officers must obtain authority for their official acts from the law prescribing their duties. The property of the State is purchased under your supervision, for the use of the State, and unless you are by law entrusted with the authority to loan the State's property, you have no right so to do. There is no Act of Assembly which invests you with such power, and although the loaning of the apparatus may inure to the education of the people, and result in good to the State, it cannot be loaned temporarily without the authority specifically conferred upon you.

I am of opinion, and therefore advise you, that you have no legal right to loan the property of the State for the purpose indicated in your letter, and above set out.

Very truly yours,

WM. M. HARGEST,  
Assistant Deputy Attorney General.

## SOLDIERS ORPHAN SCHOOL.

A son of a soldier, the result of a common law marriage, may be admitted to the Soldiers Orphans School.

Office of the Attorney General,

Harrisburg, Pa., May 14, 1910.

Hon. Levi G. McCauley, Vice President Commission Soldiers' Orphan Schools, Harrisburg, Pa.

Dear Sir: Your favor of April 28th, submitting to the Attorney General the application and correspondence in reference to the admission of Arthur Russell Rhawn to the Soldiers' Orphan Schools of Pennsylvania, was duly received.

You ask for an opinion as to whether the applicant is eligible for admission.

It appears from the application, the correspondence and papers which have been submitted, that Arthur Russell Rhawn is the son of Jacob M. Rhawn and Rosa Kocher; that for eighteen years prior to her death in 1905 Jacob Rhawn lived with Rosa Kocher as his wife; that he recognized her as his wife; that they were known in the community as man and wife; that they were parents of four children, and that neither the man nor the woman were married before; that no formal marriage ceremony was ever had, and that Rhawn's principle reason for never entering formally into a marriage ceremony was the fact that the public, except some of his own family, believed they were already married.

The doubt as to the admissibility of this boy seems to arise solely from the fact that no formal marriage ceremony was ever contracted. The law relating to Soldiers' Orphan Schools provides for the admission of the destitute orphan children of soldiers. There is no requirement that only the children of soldiers the result of a formal marriage ceremony shall be admitted.

Jacob Rhawn and Rosa Kocher were man and wife. Where a marriage relation is recognized to exist, although illegal in its inception, and children are born as the outcome of such relation, the presumption is always in favor of legitimacy. In this case the relation existed for eighteen years. Both parties were constant and faithful to each other, and their children, for all purposes, are presumed to be legitimate.

I am of opinion, and so advise you, that there is no legal obstacle to the admission of Arthur Russell Rhawn to the Soldiers' Orphan Schools.



I return herewith the application for Arthur Russell Rhawn, the affidavit of Jacob M. Rhawn and the report of W. J. George, Chief Clerk.

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

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INDETERMINATE SENTENCES.

Where prisoners have been regularly committed to the penitentiary, under a sentence to a definite term (ignoring the Act of May 10, 1909, P. L. 495, both as to the imposition of minimum and maximum terms, and of a maximum term of thirty years for a third conviction), they must be held by the penitentiary in accordance with the commitment, subject to their right by *habeas corpus* to raise the question of the propriety of the sentence.

The secretary of the board of inspectors should sign the parole papers provided for by the Act of May 10, 1909, P. L. 495, and also the warrant for the arrest of a paroled prisoner, declared by the board as delinquent for violation of his parole.

Office of the Attorney General,  
Harrisburg, Pa., May 18, 1910.

Dr. Charles D. Hart, Secretary Board of Inspectors, Eastern State Penitentiary, Philadelphia, Pa.

Dear Sir: Your favor of May 2, 1910, addressed to the Attorney General, and enclosing the correspondence and copies of the record of commitment papers in the case of Harry Jacobs and George Jacobs, from the Quarter Sessions of Perry County, was duly received.

Your letter of May 14th, in which you ask for an opinion on four different propositions, the third of which is based on the Perry County case, was also received.

It appears that Harry Jacobs and George Jacobs were sentenced on the 12th of April, 1910, by the Court of Quarter Sessions of Perry County, each to ten years imprisonment at labor, in the Eastern Penitentiary, and that there was no maximum and minimum sentence imposed as prescribed by the Act of Assembly of May 10, 1909 (P. L. 495). It also appears, and you direct our attention to the fact that the Act provides that "when a person shall have twice before been convicted, sentenced and imprisoned in a penitentiary for a term of not less than one year \* \* \* the Court shall sentence said person to a maximum of thirty years."

You call attention to the fact that the Court has apparently ignored the Act of 1909, both with reference to the imposition of the minimum

and maximum sentence, and also with reference to the maximum sentence of thirty years for a third conviction, and ask how you should treat the matter.

These prisoners are committed by a regular commitment from a Court of competent authority. There is nothing for the penitentiary to do except to hold the prisoners in accordance with such commitment. If the sentence is improper, such question can be raised by the prisoners upon habeas corpus proceedings, but until raised and disposed of, the prisoners must be held under the commitment.

You also ask: "Who is legally authorized to sign the actual parole paper which is given into the keeping of a convict when paroled?"

The Board of Inspectors release the prisoner on parole after the formalities provided for by the Act of May 10, 1909, have been complied with, and after the Governor has so directed. It is therefore proper that the Secretary of the Board of Inspectors should sign the actual parole paper evidencing the release by the Board, as thus directed.

You further ask: "Who is legally authorized to sign papers or warrants for the arrest of a paroled prisoner who is ordered by the Board of Inspectors to be returned for violation of parole?"

Section 14 of the Act of Assembly provides that:

"Whenever a prisoner has violated the terms of his or her parole, he or she shall be subject to arrest, in the same manner as in the case of an escaped convict."

It also provides that the Board of Inspectors may declare such prisoner a delinquent.

Some authority must determine when a person released on parole has violated the terms of the parole, and that authority is vested in the Prison Inspectors. The act of the Prison Inspectors must be evidenced by a warrant for the paroled prisoner's arrest, and such warrant is properly signed by the Secretary of the Board.

Very truly yours,

WM. M. HARGEST,

Assistant Deputy Attorney General.

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#### PUBLIC CHARITIES.

The General Agent and Secretary of the Board of Public Charities must approve the vouchers to be paid out of the appropriation for the construction of the Homeopathic State Hospital for the Insane and must satisfy himself of the correctness of such vouchers before so doing.

Office of the Attorney General,  
Harrisburg, Pa., May 19, 1910.

Mr. Bromley Wharton, General Agent and Secretary, Board of Public Charities, 714 Bulletin Building, Philadelphia, Pa.

Sir: Your favor of May 14th, addressed to the Attorney General, was duly received.

You ask to be advised whether it is your duty to approve vouchers to be paid out of the appropriation for the construction of the Homeopathic State Hospital for the Insane, and if it be your duty to approve such vouchers, to be instructed as to what character of investigation you should make before such approval.

The Act of July 18, 1901, (P. L. 707), which provides for the selection of a site and the erection of a State hospital for the treatment of the insane under Homeopathic management and makes the appropriation therefor, provides in Section 5 that the money appropriated for said purposes is

"To be drawn from the treasury as the same may be required, on warrants drawn by the Auditor General in the usual manner, *vouchers or statements to be furnished, approved by the Secretary of the Board of Public Charities, before any warrant is issued.*"

The Act of May 15, 1903 (P. L. 386), which makes an appropriation to the Commissioners for the selection of a site and erection of said hospital, provides:

"And the same is hereby specifically appropriated to the Commissioners \* \* \* subject, however, to all the provisions of the Act approved the 18th day of July, 1901."

The Act of May 11, 1905, (P. L. 426) and the Act of June 13, 1907 (P. L. 544), also making appropriations to the Commissioners for the same purpose, contain exactly the same provision. The Act of May 13, 1909 (P. L. 803), making an appropriation to the commission provides that that appropriation shall be "subject, however, to all the provisions of the Act approved the 15th of May, 1903."

So that the Act of 1909, while not specifically providing that the appropriations shall be subject to the provisions of the Act of 1901, provides that it shall be subject to all of the provisions of the Act of 1903, which act in turn provides that the appropriation shall be subject to all the provisions of the Act of 1901.

I am therefore of opinion and so advise you, that, as Secretary of the Board of Public Charities, you are required by law to approve the vouchers and statements before any warrant is issued against any of said appropriations.

As to the character of investigation before such approval, you say that the contractor presents bills and certifies that the expenses, services and material therein charged for were actually rendered or furnished, as therein set forth; that the President of the Commission certifies,—approved by the Secretary,—that the bill is true and correct, and that the service, expense and material charged for were rendered and furnished; that the architect certifies that the contractors are entitled to this specific amount on account of the contract, and that the expenses, services and material therein charged for were incurred, rendered and furnished according to the contract.

You also say that you have assumed that it is not the intent of the Act that you should personally supervise the erection of this hospital, which would necessarily occupy your entire time and would require expert knowledge which you do not possess, and that you are without any fund from which you could pay for expert service.

The Act of Assembly does not direct by what method the Secretary of the Board of Public Charities shall be satisfied as to the correctness of the vouchers and statement. These vouchers and statements require the Secretary's approval and when the Act provides for the approval by the Secretary of the Board of Public Charities, it contemplates that he shall be satisfied, before such approval, of the correctness of such vouchers and statements. Such requirement is not a mere formality, otherwise the three certificates to which you have referred would be sufficient evidence of the correctness of such vouchers and statements, and the approval of the Secretary of the Board of Public Charities would be useless, but it leaves the method by which the Secretary shall satisfy himself of the correctness of the voucher, and statements open to his own judgment. It may not require a personal supervision, but the law does require that by some method the Secretary of the Board of Public Charities shall be satisfied as to the correctness of the vouchers and statements, and approve the same before any warrant is issued against said appropriation.

Very truly yours,

WM. M. HARGEST,  
Assistant Deputy Attorney General.

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#### JUDGE'S SALARY.

A retiring judge's salary may be paid out of the general appropriation for judges' salaries.

Office of the Attorney General,  
Harrisburg, Pa., June 20, 1910.

Hon. William N. Ashman, 440 Spruce St., Philadelphia, Pa.

My Dear Sir: I have your letter of the 18th inst., in which you ask whether your salary, at the reduced rate, can be paid out of the

judicial appropriation or must await the making of a special appropriation for this purpose.

The Act of 11th May, 1901 (P. L. 165), under which you were retired, provides, among other things, as follows:

“And if the said judge shall resign, within thirty days of such notice, he shall receive for the balance of the term for which he was elected, during which he shall live, one-half of the salary which he would have received if he had not resigned.”

You will observe from this language that, having complied with the conditions of the Act, you are to receive one-half of your salary to the end of your term. I am, therefore, of opinion that it does not require any special appropriation to entitle you to be paid, but that you are entitled to be paid out of the moneys appropriated for your salary in the General Appropriation Bill of 1909, which will be duly renewed.

I have written the Auditor General, enclosing him a copy of your letter and of his reply, and I have no doubt that you will hereafter receive your salary check just as you have in the past, except that it will be for only one-half the amount.

Very truly yours,

M. HAMPTON TODD,  
Attorney General.

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#### DELAWARE RIVER BRIDGES.

The Commission relating to bridges over the Delaware River does not have the right to condemn for State purposes Delaware River bridges.

Office of the Attorney General,

Harrisburg, Pa., July 6, 1910.

Hon. Clarence J. Buckman, Langhorne, Pa.

Dear Sir: I have your letter of the 30th ult., advising me that Governor Stuart had appointed you a member of the Commission relating to bridges crossing the Delaware River, as provided by Act of March 15, 1909 (P. L. 34), and note that you ask whether, in my opinion, the Commonwealth of Pennsylvania would have power to condemn for State purposes any or all of the bridges crossing the Delaware River between the State of Pennsylvania and the States of New Jersey and New York, or whether the Commonwealth of Pennsylvania, in conjunction with the States of New Jersey and New York, would have such right.

The right of condemnation is one of the branches of the power of eminent domain and is incident to the sovereignty of each State. Pennsylvania can condemn such property only as is within her territorial limits, and therefore it would not be within the power of the State of Pennsylvania to condemn the bridges to which you refer in their entirety, because these bridges are partly in the State of New Jersey and partly in the State of Pennsylvania or partly in the State of New York and partly in the State of Pennsylvania. It would, therefore, require the united action of the two States in each instance, to condemn a bridge for public purposes.

Your question, however, suggests a curious condition that exists, at least between New Jersey and Pennsylvania, and that is that Pennsylvania has jurisdiction, in some particulars, over the breadth of the Delaware River on both sides thereof and New Jersey has a similar jurisdiction. (See Act of 22nd September, 1783, 2 Smith's Laws, 437; 2 laws of Pennsylvania, 77). I do not think, however, that this concurrent jurisdiction would extend to the condemnation of bridges whose erection was authorized by both States and are located within the territorial limits of both States.

Very truly yours,

M. HAMPTON TODD,  
Attorney General.

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#### GRATUITIES TO PRISONERS.

Each prisoner, with a clear prison record, released upon parole at the expiration of the minimum sentence imposed under the parole Act of May 10, 1909, P. L. 495, is entitled to the payment of the gratuity of \$5, when his residence is within fifty miles of the penitentiary, and of \$10 when fifty miles or over, as provided by the Act of April 8, 1848, P. L. 399, if, in the opinion of the inspectors and warden, the prisoner has earned the gratuity.

Office of the Attorney General,  
Harrisburg, Pa., July 8, 1910.

Mr. John Francies, Warden, Western State Penitentiary, Pittsburg,  
Pa.

Dear Sir: Your favor of June 24th, addressed to the Attorney General, was duly received.

You ask to be advised whether Martin Scheatzle and Peter Fogle are entitled to a gratuity upon their discharge from the Penitentiary. Your letter is accompanied by a letter from each of the parties, making a demand upon you for "the usual gratuity given by you to prisoners sentenced under the Commutation Act, approved May 11, 1901," and the demand in each instance says "I firmly take the stand that I am entitled to the benefits of the Act of Assembly making an

appropriation to the Western State Penitentiary of Pennsylvania, approved May 13, 1909, the same as a convict sentenced under the Commutation Act approved May 11, 1901."

I understand from the communication that each of these prisoners were sentenced under the Parole Act, approved May 10, 1909 (P. L. 495) and were discharged pursuant to the provisions of that Act; that each has complied with all the requirements of the said Act of Assembly; that their prison records are clear; that the destination in each case is more than fifty miles from Pittsburg, and that they have demanded a gratuity of ten dollars.

As I find the law upon the subject of gratuities to discharged prisoners, it is as follows:

The Act of April 23, 1829 (P. L. 341), provides in Article 8

"If the inspectors and wardens have been satisfied with the morality, industry and order of his conduct, they shall give him a certificate to that effect, and shall furnish the discharged convict with four dollars to be paid by the State,"

And by Section 16 of the Act of 1848 (P. L. 399), the Article just quoted

"Is hereby so modified that hereafter the inspectors and wardens may, if they think it expedient, furnish to a discharged convict any sum not exceeding ten dollars, out of the annual appropriation made by the State for that purpose."

In 1872 the annual appropriation to the Western State Penitentiary provided:

"For each convict whose residence or settlement is within fifty miles of said penitentiary, the sum of five dollars, and ten dollars to each convict whose residence or settlement is fifty miles or over from said penitentiary."

Some time thereafter the appropriation took this form:

"For each discharged convict from the city of Pittsburg, whose residence is within fifty miles thereof, the sum of five dollars, and for each discharged convict, whose residence is over fifty miles from the Penitentiary, the sum of ten dollars,"

And in that form, with the change in some of the Appropriation Acts "from the city of Allegheny" instead of "from the city of Pittsburg," the appropriation has been made for many years, and is so made by the Appropriation Act of May 13, 1909 (P. L. 790).

These appropriations seem to indicate that every discharged convict is to receive a gratuity, and the appropriation therefore has perhaps resulted in the growth of a custom to give each discharged convict a gratuity. The Act of 1848 before referred to, however, remains in force, and the discretion is still vested in "the inspectors and warden, if they think it expedient" to furnish a discharged convict with the sum appropriated therefor.

I find nothing in the Act of 1901 above referred to which affects the payment of a gratuity. The Appropriation Acts have not taken away the discretion vested in the inspectors and wardens.

You also ask whether the gratuity is payable when the prisoner is released on parole. I am of opinion that it is. The release on parole is a discharge, and the prisoner does not return if the parole is not violated, and if in the opinion of the inspectors and warden the prisoner has earned the gratuity, it is payable when the prisoner is released at the expiration of the minimum sentence, under the Parole Act of May 10, 1909 (P. L. 495).

Very truly yours,  
WM. M. HARGEST,  
Assistant Deputy Attorney General.

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#### OSTEOPATHS.

A license obtained from the Board of Osteopathic Examiners by reason of false statements in the application may be revoked and steps should be taken to strike the name of the applicant from the Medical Register.

Office of the Attorney General,  
Harrisburg, Pa., September 10, 1910.

Dr. John T. Downing, Secretary Board of Osteopathic Examiners,  
of the Commonwealth of Pennsylvania, 305 Board  
of Trade Bldg., Scranton, Pa.

Sir: This Department is in receipt of your communication of September 8th, enclosing copies of certain correspondence relative to the issuing of a license to Harry F. Simmons by the Pennsylvania Board of Osteopathic Examiners, authorizing him to practice osteopathy in this Commonwealth, also enclosing the original affidavit made by the said Harry F. Simmons in support of his application for such license, and asking to be advised by this Department relative to the powers of your Board under the facts stated in your communication.



From your communication and the copies of correspondence enclosed therewith I understand the material facts to be as follows:

The said licensee, claiming to have been engaged in the continuous practice of osteopathy for more than ten years in another State and to have graduated from a legally incorporated and reputable college of osteopathy, came into the State of Pennsylvania some time last April and made application to the Pennsylvania Board of Osteopathic Examiners, under Section 7 of the Act of March 19, 1909, (P. L. 46), for a license to practice osteopathy in this Commonwealth. In support of his application the said Harry F. Simmons submitted a certificate of good moral character and exhibited a diploma, dated September 1, 1898, from the Northern Institute of Osteopathy, formerly located at Minneapolis, Minn. In the written application for license the applicant set forth, inter alia, that he had attended osteopathic lectures in said college from January 1st, 1897 to January 1st, 1898, and from January 1st, 1898 to September 1st, 1898, or a continuous period of 20 months, which application was accompanied by the affidavit of the applicant to the effect that the statements therein contained were strictly true in every respect.

As the certificate, diploma and application above referred to contained prima facie evidence that the applicant was of good moral character, had obtained a diploma from a legally incorporated, reputable osteopathic college requiring a course of study of at least four terms of five months each for graduation, and that the applicant had been engaged in the practice of osteopathy for ten years in another State, a license was issued to him on April 15, 1910, by your Board, under the provisions of said section of said act.

On June 21st last your Board received information to the effect that the diploma of the said Harry F. Simmons had been fraudulently issued to him and obtained by him from the said college, and that the statement contained in his application to the effect that he had attended osteopathic lectures for a period of twenty months was untrue. Evidence has been submitted to your Board showing that the said applicant did not attend the said college for more than a period of about ten months.

Under these facts you ask to be advised as to the powers of your Board in the premises. You suggest in your communication that the applicant might be prosecuted for perjury in making affidavit to his application. I cannot agree with this suggestion. Even assuming that the applicant wilfully swore to a false statement, I am of opinion that he cannot be convicted of perjury in taking said oath, because the oath was not administered in any of the proceedings specified in the 14th section of the penal code of 1860, nor was it an oath required by any Act of Assembly of this Commonwealth.

Section 7 of the osteopathic act, under which the application was made and the license issued, requires the applicant to present a written application together with satisfactory proof of certain things, but I find no provision requiring the applicant to swear that the facts set forth in his application are true and correct. It is entirely proper for your Board to require the application to be verified by an affidavit, but as I understand the facts in this case, the affidavit is a requirement of the Board and not an express requirement of the Act of Assembly.

For these reasons I am of opinion that, under the facts set forth in your communication, no prosecution for perjury could be sustained.

The facts in this case do not seem to bring it within any of the provisions of Section 14 of said osteopathic act empowering your Board to revoke a license under certain circumstances and for certain designated reasons, nor in my judgment could the licensee be successfully prosecuted under the provision of Section 13 of the osteopathic act, which makes it a misdemeanor for any person to falsely represent himself, or herself, to be the holder of a diploma for the purpose of obtaining a license.

Under the facts as stated in your letter, the applicant is the holder of a diploma issued by the college in question, but this diploma was issued, as stated in your communication, by collusion between the applicant and some of the officers of the college, although the applicant had not completed the prescribed course of study in said institution.

There is, however, another course of procedure worthy of consideration. Section 13 of the osteopathic act requires that every person desiring to practice osteopathy in this State shall exhibit to the prothonotary of the court of common pleas, of the county in which he or she desires to practice osteopathy, a license duly granted to him, or her, as provided in the act, whereupon he or she shall be entitled, upon the payment of one dollar, to be duly registered in the office of the prothonotary of the court of common pleas of said county. The language of the osteopathic act with reference to the registration of licensees is identical with the language of the Act of May 18, 1893, (P. L. 99), regulating the practice of medicine and surgery in this State. Under that act it was held by our Supreme Court in *re* Registration of Campbell, 197 Pa. 581, that the "Medical Register" is a public record, and if a name is improperly registered in it the court of common pleas has jurisdiction to strike such name from it. It is further held in this case that the court has summary power to keep this register clear of falsehood, intentional or accidental, so that the public may safely rely thereon.

Again, whilst the facts in this case do not bring it within the express provisions of Section 14 of the osteopathic act relating to the revocation of licenses for the causes therein set forth and under the procedure therein provided, yet it does not necessarily follow that your Board has no power to revoke this license. Under your statement of the case a fraud was practiced upon your Board by the applicant in procuring his license. He falsely represented that he had attended osteopathic lectures for a period of 20 months. The length of his course of study was a material question under Section 7 of the osteopathic act. In my opinion, your Board, in addition to the express powers of revocation conferred upon it by the act creating it, has a general inherent power to revoke a license obtained by fraud. The general purpose of the legislation covering the practice of osteopathy is to protect the inhabitants of this Commonwealth from incompetent practitioners, and it is therefore the duty of your Board, upon discovering that it has been imposed upon by an applicant for license, who does not possess the qualifications prescribed by law, to do what it can for the protection of the interests of the public.

In view of the fact that this applicant has been registered under the provisions of the act as a practitioner of osteopathy, the mere revocation of his license by your Board will not afford adequate relief, for the reason that your Board has no control over the Medical Register of the county in which he is now practicing.

I therefore suggest that an opportunity be afforded the said Harry F. Simmons to appear before your Board for a hearing. If, from the evidence obtained at such hearing, (or, if from the evidences now before you, in the event that said Harry F. Simmons should decline to appear for such hearing) you are satisfied that the license issued to him was obtained by fraud, your Board should, by formal action, revoke the same. This may be done by the adoption of a resolution setting forth the fraudulent representations made by the applicant, and concluding with a provision revoking his license, for the reason that it was obtained through said false representations.

A petition should then be presented by your Board to the Court of Common Pleas of Allegheny County, in which county I understand the licensee is registered, setting forth all the facts, including the fact of the revocation of the license, and praying for a rule upon the licensee to show cause why the registration of his license should not be stricken from the Medical Register of that county. By this method a judicial investigation of the facts can be obtained and such disposition made of the matter as the court may deem proper and right.

I herewith return the original papers and correspondence enclosed with your inquiry.

Yours very truly,

J. E. B. CUNNINGHAM,

Deputy Attorney General.

## PHARMACISTS.

An applicant a graduate of a reputable college of pharmacy who obtained his four years' practical experience in the dispensary of an army hospital may be registered as a registered pharmacist.

Office of the Attorney General,  
Harrisburg, Pa., December 7, 1910.

Christopher Koch, President, Pharmaceutical Examining Board of  
Penna., 2050 Germantown Ave., Philadelphia, Pa.

Dear Sir: Some time ago you addressed a communication to the Attorney General, requesting an opinion as to whether Edward W. Raines is qualified for registration as a registered pharmacist.

You stated that Mr. Raines is "an applicant for registration as a registered pharmacist before this Board, is a graduate of a reputable college of pharmacy, and has passed a successful examination before this Board, but, on examining his credentials, we find part of his necessary four years practical experience was not obtained in a retail drug store, but as a member of the United States Army Corps at the Government Medical Station at Fort Morgan, Ala."

I am advised by William J. Enders, Surgeon of the United States Army under whom Mr. Raines served at Fort Morgan Hospital, that while on duty "he performed the usual pharmaceutical operations that are done in a drug store, such as making tinctures, ointments, spirits, pills, suppositories, salts, compounding about eighteen hundred prescriptions per year, and in fact doing all the things that pertain to the average drug store, with the exception of selling patent medicines, tooth brushes, etc."

It appears that the medicines dispensed at an Army Post Hospital are not confined to those served to the soldiers only, but medicines are dispensed to civilians. General Orders, No. 159 of the War Department, provide as follows:

"A medicine charge of twenty-five cents a day will be made for all patients in army hospitals who are *not entitled* to medical care and treatment at the cost of army appropriations, including officers and enlisted men of the navy and marine corps, *civilian employes and civilians*, the money received therefor to be deposited in the treasury of the United States" etc.

The Act of March 24, 1905, amending the Act of 1887 provides, *inter alia*, that

"All persons applying for examination for certificates, to entitle them to conduct and carry on the retailing drug and apothecary business, must produce satisfactory evidence of having not less than four years practical

experience in the business of retailing compounding, or dispensing of drugs, chemicals and poisons, and of compounding of physicians prescriptions, and of being a graduate of some reputable and properly chartered college of pharmacy."

The word "retailing" used in this Act of Assembly does not necessarily confine the experience to a retail drug store. "Retailing" may mean "to sell in small quantities." It also means, according to the Century Dictionary, "to deal out in small quantities."

"Retailing means to dispose of in small quantities, either for or without a consideration, and may be a distribution of a whole into parcels."

Markel vs. Town of Akron, 14 Ohio. 586.

In adopting this construction it appears that Mr. Raines has had four years' practical experience in the business of retailing, compounding or dispensing of drugs, chemicals and poisons, and of compounding physicians prescriptions, and is a graduate of a reputable and properly chartered college of pharmacy. I am, therefore, of opinion that he comes within the qualifications prescribed by this Act.

An opinion of this Department was given to your Board on September 11, 1908, which held that the Board cannot issue certificates to so-called "hospital pharmacists" for the reason that there is no statutory provision authorizing the issuance of such certificates. This was the only point decided in that opinion, and the dicta in that opinion, to the effect that

"Under a fair construction of the language of this section, the business herein referred to is the business of retailing, compounding or dispensing drugs, etc., and compounding physicians prescriptions in a retail drug store, and not the business of compounding and dispensing medicines and compounding physicians prescriptions in a hospital,"

it is now stated, is not to be construed as holding that a retail drug store is the only place in which the experience required by the Act may be obtained.

Yours very truly,

WM. M. HARGEST,

Assistant Deputy Attorney General.

## STATE ARMORY.

State Armory buidings, including a dwelling house on rear of lot, notwithstanding it yields revenue is not taxable locally.

Office of the Attorney General,

Harrisburg, Pa., December 28, 1910.

Hon. Benjamin W. Demming, Secretary Armory Board of the State  
of Pennsylvania, Harrisburg, Pa.

Dear Sir: Your favor of December 20th was duly received. You enclose correspondence concerning an effort to tax the property of the State of Pennsylvania consisting of a dwelling house on the rear of a lot occupied by the Phoenixville Armory.

You state that the intention of the Armory Board was to have the dwelling house remain and be occupied by whoever may be selected as janitor of the Armory Building, although it is not yet thus occupied and yields a rental of ten dollars per month payable by another person.

You ask to be advised whether the State is liable to pay taxes levied on the dwelling house by the borough of Phoenixville. This property belongs to and the title is in the State of Pennsylvania. This Department some time ago rendered an opinion to the State Highway Department, upon this subject, in which it was said:

"It is well settled that public property of States, of political sub-divisions of States, is not subject to taxation, and the Government cannot be forced into the inconsistency of taxing itself to pay money over to one of its sub-divisions which could in turn only be raised by taxation."

This language is applicable to the present situation.

It would be an anomaly for a sovereign state to be required to pay tax on its property to one of its boroughs.

12 Am. & Eng. Ency. of Law, page 367-369.

Desty on Taxation, Vol. 1, Section 15.

I am advised that the borough of Phoenixville contends that because the property yields a revenue it is taxable on the theory it is not used for a public purpose. I do not regard this contention as sound. The State cannot be taxed by one of its small municipal sub-divisions, even though it may temporarily receive a revenue for its property.

I herewith return the correspondence submitted with reference to this matter.

Yours very truly,

WM. M. HARGEST,  
Assistant Deputy Attorney General.

## . HOSPITALS.

State Hospitals erected pursuant to the Act of June 14, 1887 (P. L. 401) may not admit medical cases.

Office of the Attorney General,

Harrisburg, Pa., January 12, 1911.

Bromley Wharton, Secretary, Board of Public Charities, Philadelphia, Pa.

Dear Sir: Your favor of recent date, addressed to the Attorney General, was duly received.

You ask to be advised whether hospitals erected pursuant to the Act of June 14, 1887 (P. L. 401) can legally receive and treat medical cases.

This Act of Assembly is entitled:

“An Act to provide for the selection of sites and the erection of State hospitals thereon, for *injured persons*, to be located within the bituminous and semi-bituminous coal regions of this Commonwealth, to be called the State Hospitals for Injured Persons within the bituminous and semi-bituminous coal regions of Pennsylvania,” etc.

The Act provides for the appointment of commissioners from the inspection districts of such coal regions “whose duty it shall be to select sites and erect hospitals thereon for *injured persons*.”

Section 9 provides “that the hospitals shall be especially devoted to the reception, care and treatment of persons injured, and that, in the order of admission, the class shall have precedence over paying patients.”

You state that there are five such State Hospitals now in existence, and you ask whether the injured means surgical cases only, or would cover medical cases.

There would be no doubt whatever in answering your inquiry if it were not for the clause in the 9th Section of the Act “this class shall have precedence over paying patients.” If the words “paying patients” means patients of any kind who pay, this Act would seem broad enough in its scope to include all kinds of patients. The other sections of the Act, and its title, specifically limit such hospitals to the care and treatment of *injured persons*. There is no other word in the law which would indicate that the scope of these hospitals was to be enlarged or that the managers are to have any discretion in admitting other than injured. There may be two classes of injured persons—indigent injured, who are not immediately able to pay for their care and treatment, and the persons who are able to pay when injured.

I am of opinion that the words "paying patients" refer, when construed with the rest of the Act, to *paying injured patients*, and that the 9th section of the Act means that preference is to be given to injured persons who are unable to pay over injured persons who are able to pay.

Adopting this construction, I advise you that there is no authority of law to admit medical cases to these hospitals.

Very truly yours,

WM. M. HARGEST,  
Assistant Deputy Attorney General.



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# APPENDIX.

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SCHEDULE A.  
FORMAL HEARINGS BEFORE THE ATTORNEY-GENERAL.

Sharon Hill and Upper Darby Street Railway Company, ---	Quo warranto, -----	Refused.
James P. Burns, R. R. Thomas, John Sharkey, John Mc-		
Conaughy, and George C. Jordan, Councilmen of the	Quo warranto, -----	Refused.
City of Johnstown, second application, -----		
James P. Burns, R. R. Thomas, John Sharkey, John Mc-	Quo warranto, -----	Allowed.
Conaughy, and George C. Jordan, Councilmen of the	In equity, -----	Matter referred to State Railroad
City of Johnstown, -----		Commission upon recommenda-
Slate Belt Telephone and Telegraph Company, -----		tion of Deputy Attorney Gen-
		eral.
Southern Cambria Railway Co., -----	In equity (under Act of May 7,	Application dismissed.
	1887).	
Cresson Water Company, -----	Quo warranto, -----	After hearing case continued in-
		definitely.
Agnes Water Company of Cresson, -----	Quo warranto, -----	After hearing case continued in-
		definitely.
Fernbank Water Company, -----	Quo warranto, -----	After hearing case continued in-
		definitely.
Ivy View Water Company, -----	Quo warranto, -----	After hearing case continued in-
		definitely.
Rebecca Water Company, -----	Quo warranto, -----	After hearing case continued in-
		definitely.
Wildwood Water Company, -----	Quo warranto, -----	After hearing case continued in-
		definitely.
Summit Water Supply Company, -----	Quo warranto, -----	After hearing case continued in-
		definitely.
Schuylkill Haven Gas & Water Company, -----	Quo warranto, -----	Allowed.
Pittsburg Brewing Company, -----	Quo warranto, -----	Allowed.
Independent Brewing Company of Pittsburg, -----	Quo warranto, -----	Allowed.
Bernard J. Doyle, Poor Director of Conyngham Township		
and Centralia Borough Poor District, -----	Quo warranto, -----	Refused.
Kiskiminetas Connecting Railroad Company, -----	Quo warranto, -----	Case settled.
Middletown & Swatara Consolidated Water Company, ----	Quo warranto, -----	Case continued indefinitely.
Stroudsburg & Water Gap Street Railway Company, -----	Quo warranto, -----	Allowed.
Pittsburg & Shawmut Railroad Co., -----	Quo warranto, -----	Case settled.
Bradford Brewing Co., -----	Quo warranto, -----	Dismissed.
Masontown Brewing Company, -----	Quo warranto, -----	Dismissed.

The Patton Brewing Company, -----	Quo warranto, -----	Continued indefinitely.
Windber Brewing Company, -----	Quo warranto, -----	Dismissed.
New Castle Brewing Co., -----	Quo warranto, -----	Dismissed.
Kittanning Brewing Co., -----	Quo warranto, -----	Continued indefinitely.
Brownsville Brewing Co. (Johnstown), -----	Quo warranto, -----	Application stricken off.
Erie Brewing Co., -----	Quo warranto, -----	Dismissed.
Labor Brewing Co., -----	Quo warranto, -----	Dismissed.
Victor Brewing Co., -----	Quo warranto, -----	Allowed.
Ligonier Brewing Company, -----	Quo warranto, -----	Continued indefinitely.
Rockwood Brewing Co., -----	Quo warranto, -----	Continued indefinitely.
Eureka Brewing Co., -----	Quo warranto, -----	Continued indefinitely.
New Bethlehem Brewing Co., -----	Quo warranto, -----	Continued indefinitely.
Crescent Brewing Co. (Tarr's), -----	Quo warranto, -----	Continued indefinitely.
Donora Brewing Co., -----	Quo warranto, -----	Dismissed.
Liberty Brewing Co., -----	Quo warranto, -----	Dismissed.
Conemaugh Brewing Co., -----	Quo warranto, -----	Dismissed.
Elk Brewing Co., -----	Quo warranto, -----	Continued indefinitely.
Germania Brewing Co. (Altoona), -----	Quo warranto, -----	Dismissed.
Yough Brewing Co., -----	Quo warranto, -----	Continued indefinitely.
Crescent Brewing Co. (Irwin), -----	Quo warranto, -----	Continued indefinitely.
Monongahela Valley Brewing Co., -----	Quo warranto, -----	Continued indefinitely.
Punxsutawney Brewing Co., -----	Quo warranto, -----	Continued indefinitely.
Brownsville Brewing Co. (Bridgeport), -----	Quo warranto, -----	Dismissed.
Meadville Brewing Co., -----	Quo warranto, -----	Dismissed.
Hyde Park Brewing and Ice Manufacturing Co., -----	Quo warranto, -----	Continued indefinitely.
Du Bois Brewing Co., -----	Quo warranto, -----	Continued indefinitely.
Star Brewing Co. (Greensburg), -----	Quo warranto, -----	Allowed.
Old Economy Brewing Co., -----	Quo warranto, -----	Continued indefinitely.
Anchor Brewing Co., -----	Quo warranto, -----	Dismissed.
Fayette Brewing Co., -----	Quo warranto, -----	Dismissed.
Westmoreland Brewing Co., -----	Quo warranto, -----	Continued indefinitely.
Star Brewing Co. (Washington), -----	Quo warranto, -----	Dismissed.
Meyersdale Brewing Co., -----	Quo warranto, -----	Continued indefinitely.
Fort Pitt Brewing Co., -----	Quo warranto, -----	Dismissed.
Acme Brewing Co., -----	Quo warranto, -----	Continued indefinitely.
Eagle Brewing Co., -----	Quo warranto, -----	Dismissed.
Union Brewing Co., -----	Quo warranto, -----	Continued indefinitely.
Ambridge Economy Brewing Co., -----	Quo warranto, -----	Continued indefinitely.
Brookville Brewing Co., -----	Quo warranto, -----	Continued indefinitely.
Spangler Brewing Co., -----	Quo warranto, -----	Continued indefinitely.
Washington Brewing Company, -----	Quo warranto, -----	Dismissed.
Moose Brewing Co., -----	Quo warranto, -----	Continued indefinitely.
Spring Brewing Co., -----	Quo warranto, -----	Dismissed.

SCHEDULE A.—Continued.  
FORMAL HEARINGS BEFORE THE ATTORNEY-GENERAL.

St. Mary's Brewing Co., -----	Quo warranto, -----	Dismissed.
Standard Brewing Co., -----	Quo warranto, -----	Dismissed.
Cambria Brewing Co., -----	Quo warranto, -----	Dismissed.
Allegheny Brewing Co., -----	Quo warranto, -----	Dismissed.
Cresson Springs Brewing Co., -----	Quo warranto, -----	Dismissed.
Crescent Brewing Co. (Washington), -----	Quo warranto, -----	Dismissed.
Wayne Brewing Co., -----	Quo warranto, -----	Dismissed.
Republic Brewing Co., -----	Quo warranto, -----	Dismissed.
Hazlewood Brewing Co., -----	Quo warranto, -----	Dismissed.
Tube City Brewing Co., -----	Quo warranto, -----	Continued indefinitely.
Philipsburg Brewing Co., -----	Quo warranto, -----	Dismissed.
Mutual Union Brewing Co., -----	Quo warranto, -----	Continued indefinitely.
High House Brewing Co., -----	Quo warranto, -----	Dismissed.
South Fork Brewing Co., -----	Quo warranto, -----	Continued indefinitely.
Johnson Brewing Co., -----	Quo warranto, -----	Continued indefinitely.
Caspar A. Thorpe, et al., County Commissioners of North- umberland County, -----	Mandamus, -----	Application withdrawn.
In Re Contest in 33rd Judicial District of Pennsylvania, composed of Armstrong County, -----		Petition transmitted to the Gov- ernor, who is advised to pro- ceed pursuant to Act of 1874, P. L. 209.
Tyrone Gas and Water Co., -----	Quo warranto, -----	Continued indefinitely.
Anthracite Water Co., -----	Quo warranto, -----	Continued indefinitely.
Oak Grove Water Co., -----	Quo warranto, -----	Continued indefinitely.
Westmoreland Water Co. of Greensburg, -----	Quo warranto, -----	Continued indefinitely.
Westmoreland Water Co. of Unity Township, in Westmore- land County, -----	Quo warranto, -----	Continued indefinitely.
6th Street Bridge Co., -----	Quo warranto, -----	Refused.
John O. Sheatz, State Treasurer, -----	Mandamus, -----	Refused.
Alum Rock Gas Co., -----	Mandamus, -----	Settled.
The United Natural Gas Co., -----	Quo warranto, -----	Settled.
East McKeesport Water Co., -----	Quo warranto, -----	Continued indefinitely.
Patrick J. Murphy, Sheriff of Schuylkill County, -----	Quo warranto, -----	Refused.
Harmony Society et al., -----	Quo warranto, -----	Allowed.
Western Development Finance Co. of Delaware, -----	Quo warranto, -----	Allowed.
Huntingdon, Lewistown and Juniata Valley Electric Rwy. Co., -----	Quo warranto, -----	Withdrawn.
North Shore R. R. Co., -----	Quo warranto, -----	Continued indefinitely.

The Citizens Light, Heat & Power Co. of Pennsylvania, --	Quo warranto, -----	Allowed.
Philadelphia & Western Rwy. Co., -----	In equity (under Act of May 7, 1887).	Refused.
Merrimac Building & Loan Association of Philadelphia, --	Quo warranto, -----	Allowed.
Greek Catholic Church of St. Michael the Archangel, et al.,	Quo warranto, -----	Allowed.
Philadelphia Contributionship for the Insurance of Houses from losses by Fire, -----	Quo warranto, -----	Allowed.

## SCHEDULE B.

## INSURANCE COMPANY CHARTERS APPROVED.

Alta Friendly Society, Philadelphia, -----	March 9, 1909.
Anchor Mutual Fire Insurance Company, DuBois, ---	March 1, 1910.
American Union Fire Insurance Company, Philadel- phia, -----	May 5, 1910.
Bedford County Grange Mutual Fire Insurance Com- pany, Osterburg, -----	January 21, 1909.
Blair County Mutual Fire Insurance Company, Al- toona, -----	May 22, 1909.
Columbia Mutual Fire Insurance Company, Philadel- phia, -----	March 8, 1910.
Cosmopolitan Industrial Insurance Company, Phila- delphia, -----	February 18, 1909.
Citizens Life Insurance Company of America, Read- ing, -----	August 19, 1910.
Clearfield County Grange Mutual Fire Insurance Company, Clearfield, -----	September 7, 1910.
Eureka Manufacturers Mutual Fire Insurance Com- pany, Indiana, -----	March 25, 1909.
Enterprise Casualty Company, Philadelphia, -----	April 14, 1909.
Equity Mutual Fire Insurance Company, Philadel- phia, -----	April 19, 1910.
Equitable Millers Mutual Fire Insurance Company, Philadelphia, -----	October 14, 1910.
Farmers & Breeders Mutual Reserve Fund Life Stock Insurance Company, Williamsport, -----	January 7, 1909.
Farmers Union Association & Fire Insurance Com- pany, Berlin, -----	September 14, 1909.
Federal Mutual Fire Insurance Company, Philadel- phia, -----	March 26, 1910.
Girard Life Insurance Company, Philadelphia, -----	January 5, 1909.
Greene County Farmers Mutual Fire Insurance Com- pany, Aleppo, -----	October 14, 1910.
George Washington Mutual Fire Insurance Company of Philadelphia, Pa., -----	October 25, 1910.
Guaranty Mutual Fire Insurance Company, Allen- town, -----	December 1, 1910.
Hotel Owners Mutual Fire Insurance Company, Philadelphia, -----	September 28, 1909.
International Fire Insurance Company, Philadelphia, -----	June 9, 1909.
Industrial Mutual Fire Insurance Company, Reading, -----	August 11, 1909.
Insurers Mutual Fire Insurance Company, Philadel- phia, -----	December 21, 1909.
Independence Insurance Company, Philadelphia, ---	August 24, 1910.
Lincoln Republic Life Insurance Company, Chester, -----	January 5, 1909.
Loyal Mutual Fire Insurance Company, Philadelphia, -----	August 21, 1909.
McKean Grange Mutual Fire Insurance Company of Pennsylvania, Smethport, -----	May 10, 1910.
Metropolitan Mutual Fire Insurance Company of Philadelphia, -----	December 2, 1910.
Mercantile Mutual Fire Insurance Company, Phila- delphia, -----	December 1, 1910.
National Petroleum Mutual Fire Insurance Company, Pittsburgh, -----	January 21, 1909.
National Health & Accident Association Company, Easton, -----	June 9, 1909.
Peoples Health & Accident Insurance Company, Philadelphia, -----	February 3, 1909.
Realty Mutual Fire Insurance Company, Philadel- phia, -----	October 8, 1909.
Star Mutual Fire Insurance Company, Garrett, -----	July 29, 1909.
State Mercantile Mutual Fire Insurance Company, Huntingdon, -----	November 30, 1909.
Stewartstown Mutual Fire Insurance Company, Stew- artstown, -----	March 17, 1910.

## SCHEDULE B.—Continued.

## INSURANCE COMPANY CHARTERS APPROVED.

Standard Life Insurance Company of America, Pittsburgh, -----	June 14, 1910.
Schuylkill Mutual Fire Insurance Company, Philadelphia, -----	July 12, 1910.
United States Assurance Company, Philadelphia, -----	February 9, 1909.
United States Mutual Mail & Fire Insurance Company, Bloomsburg, -----	March 25, 1909.
Universal Life, Health & Accident Insurance Company, Pittsburgh, -----	March 23, 1909.
West Valley Mutual Fire Insurance Company, Oliver School House, -----	May 25, 1910.

## BANK CHARTERS APPROVED.

LOCATION.	APPROVED.
Archbald Bank, Archbald, Pa., -----	February 19, 1909.
The Olyphant Bank, Olyphant, Pa., -----	February 24, 1909.
Old Forge Discount & Deposit Bank, Old Forge, Pa., -----	March 30, 1909.
Pennsylvania State Bank, Philadelphia, Pa., -----	June 8, 1909.
The Farmers Bank, Kutztown, Pa., -----	April 28, 1909.
Polithania State Bank, Pittsburgh, Pa., -----	June 17, 1909.
The Citizens Bank, Albion, Pa., -----	October 5, 1909.
The People's Bank of Parsons, Parsons, Pa., -----	October 9, 1909.
Farmers and Merchants Bank, Dillsburg, Pa., -----	April 13, 1910.
Green Ridge Bank, Scranton, Pa., -----	May 5, 1910.
Electric City Bank of Scranton, Pa., -----	May 16, 1910.
Heights Deposit Bank, Wilkes-Barre, Pa., -----	June 10, 1910.
The Pine Brook Bank, Scranton, Pa., -----	June 21, 1910.
The Glen Rock State Bank, Glen Rock, Pa., -----	August 16, 1910.
The Peoples Bank of Donora, Donora, Pa., -----	August 25, 1910.
North Penn Bank, Philadelphia, Pa., -----	September 2, 1910.
The Dime Bank of Pittston, Pittston, Pa., -----	October 26, 1910.
The Commonwealth Bank, Meadville, Pa., -----	October 26, 1910.
The Valley View Bank, Valley View, Pa., -----	October 19, 1910.
The State Bank of Avis, Avis, Pa., -----	October 26, 1910.
Application of Union Safe Deposit Bank, Pottsville, Pa., to come under provisions of the Act May 13, 1876, approved, -----	November 14, 1910.
The Hawley Bank, Hawley, -----	December 22, 1910.

## SCHEDULE C.

## LIST OF TAX APPEALS FILED SINCE JANUARY 1, 1909.

Name.	Amount.	Remarks.
Eiler Lumber & Mill Company, ----	\$152 00	Loans, 1907. Pending.
Clairton Steel Company, ----	5,323 00	Loans, 1907. Paid.
Pittsburg, Fort Wayne and Chicago Railway Company.	3,303 32	Loans, 1907. Paid.
Consumers Brewing Company of Erie, now Wayne Brewing Com- pany.	1,150 25	C. S. 1907. Paid.
Pittsburg Steel Construction Com- pany.	737 50	C. S. 1906. Paid.
Thompson, Connellsville Coke Com- pany.	6,831 42	Loans, 1906. Paid.
Thompson, Connellsville Coke Com- pany.	12,985 10	Loans, 1907. Paid.
Cornplanter Refining Company, ---	250 00	Bonus. Submitted to Court.
Consolidated Telephone Companies of Pennsylvania.	3,868 33	Bonus, 1901. Pending.
Reading Company, -----	455,100 27	C. S. 1907. Paid.
Pulaski Iron Company, -----	106 40	Loans, 1892. Verdict for def't.
Pulaski Iron Company, -----	106 40	Loans, 1893. Verdict for def't.
Pulaski Iron Company, -----	110 20	Loans, 1894. Verdict for def't.
Pulaski Iron Company, -----	117 80	Loans, 1895. Verdict for def't.
Pulaski Iron Company, -----	117 80	Loans, 1896. Verdict for def't.
Pulaski Iron Company, -----	117 80	Loans, 1897. Verdict for def't.
Pulaski Iron Company, -----	117 80	Loans, 1898. Verdict for def't.
Pulaski Iron Company, -----	117 80	Loans, 1899. Verdict for def't.
Excelsior Brick and Stone Company	1,875 00	C. S. 1908. Submitted to Court.
A. B. Farquhar Company, Limited,	1,666 67	Bonus on renewal of articles of association. Submitted to Court.
American Ice Company, -----	2,105 88	C. S. 1908. Paid.
San Luis Valley Land and Mining Company.	170 72	Loans, 1901. Verdict for def't.
San Luis Valley Land and Mining Company.	292 60	Loans, 1902. Verdict for def't.
San Luis Valley Land and Mining Company.	446 36	C. S. 1900. Paid.
San Luis Valley Land and Mining Company.	175 31	C. S. 1901. Paid.
San Luis Valley Land and Mining Company.	220 63	C. S. 1902. Paid.
Mountain Supply Company, -----	625 00	C. S. 1907. Paid.
Carlisle Gas & Water Company, ---	56 13	G. R. 6 months, June 30, 1908. Submitted to Court.
Carlisle Gas & Water Company, --	56 76	G. R. 6 months ended Decem- ber 31, 1908. Submitted to Court.
The Pullman Company, -----	3,868 83	C. S. 1908. Paid.
Pittsburg Dry Goods Company, ---	4,200 00	C. S. 1907. Paid.
Provident Life & Trust Company of Philadelphia.	375,352 12	C. S. 1908. Paid.
American Railways Company, ----	4,875 25	Loans, 1908. Verdict for def't.
Independence Trust Company, ----	6,416 67	Bonus. Pending.
Custer City Chemical Company, --	184 63	C. S. 1908. Submitted to the Court.
The Delaware & Hudson Company,	50,204 00	C. S. 1908. Paid.
Lackawanna Steel Company, -----	38 76	Bonus, 1908. Verdict for def't.
Lackawanna Steel Company, -----	266 00	Loans, 1908. Paid.
Lackawanna Steel Company, -----	134 68	C. S. 1908. Paid.
Mountain Ice Company, -----	143 53	Bonus. Pending.
Mountain Ice Company, -----	374 33	C. S. 1908. Paid.
Filbert Paving & Construction Company.	1,697 15	C. S. 1908. Verdict for def't.



## SCHEDULE C.—Continued.

## LIST OF TAX APPEALS FILED SINCE JANUARY 1, 1909.

Name.	Amount.	Remarks.
Welsbach Street Lighting Company of America.	\$503 88	C. S. 1908. Paid.
Welsbach Street Lighting Company of America.	97 71	Bonus. Judgment for def't.
Whitall Tatum Company, -----	222 30	Loans, 1901. Pending.
Whitall Tatum Company, -----	222 30	Loans, 1902. Pending.
Whitall Tatum Company, -----	222 30	Loans, 1903. Pending.
Whitall Tatum Company, -----	222 30	Loans, 1904. Pending.
Whitall Tatum Company, -----	222 30	Loans, 1905. Pending.
Whitall Tatum Company, -----	167 20	Loans, 1908. Pending.
Yale & Towne Manufacturing Company.	915 80	Loans, 1896. Pending.
Yale & Towne Manufacturing Company.	915 80	Loans, 1897. Pending.
Yale & Towne Manufacturing Company.	915 80	Loans, 1898. Pending.
Yale & Towne Manufacturing Company.	915 80	Loans, 1899. Pending.
Yale & Towne Manufacturing Company.	1,062 86	Loans 1900. Verdict for def't.
Yale & Towne Manufacturing Company.	2,208 65	Loans, 1901. Verdict for def't.
Yale & Towne Manufacturing Company.	2,580 78	Loans, 1902. Verdict for def't.
Yale & Towne Manufacturing Company.	2,624 56	Loans, 1903. Verdict for def't.
Yale & Towne Manufacturing Company.	2,634 51	Loans, 1904. Verdict for def't.
Yale & Towne Manufacturing Company.	2,734 01	Loans, 1905. Verdict for def't.
Maryd Coal Company, -----	875 00	C. S. 1908. Paid.
New York Central & Hudson River Railroad Company.	700 00	C. S. 1908. Paid.
Avonmore Coal and Coke Company,	500 00	C. S. 1908. Paid.
Atlas Portland Cement Company, --	1,963 00	C. S. 1908. Paid.
Anthracite Savings Bank of Wilkes-Barre.	1,756 73	Tax on shares 1909. Submitted to the Court.
Bowman Coal Mining Company, --	250 00	C. S. 1908. Paid.
Meadville, Conneaut Lake and Linesville Railroad Company.	107 50	C. S. 1908. Paid.
Buffalo & Susquehanna Coal & Coke Company.	7,630 00	C. S. 1908. Paid.
Union Steel Company, -----	127 50	C. S. 1908. Paid.
Carnegie Natural Gas Company, --	800 00	C. S. 1908. Paid.
Carnegie Land Company, -----	450 00	C. S. 1908. Paid.
Goodyear Lumber Company, -----	15,361 80	C. S. 1908. Paid.
Standard Roller Bearing Company,	2,194 85	Loans, 1906. Pending.
Standard Roller Bearing Company,	456 00	Loans, 1907. Pending.
Standard Roller Bearing Company,	1,775 10	Loans, 1908. Pending.
Sorosis Shoe Company of Pittsburgh.	125 00	C. S. 1908. Paid.
Sorosis Shoe Company of Philadelphia.	626 49	C. S. 1908. Paid.
The Good Roads Machinery Company.	46 68	C. S. 1908. Paid.
American Railways Company, -----	403 45	C. S. 1908. Paid.
Madeira Hill & Company, -----	750 00	C. S. 1908. Paid.
Mohican Oil & Gas Company, -----	506 58	Loans, 1908. Verdict for def't.
Brookwood Coal Company, -----	300 00	C. S. 1908. Paid.
J. M. Dodge Company, -----	308 93	C. S. 1908. Paid.
Reading Dairy Company, -----	807 87	C. S. 1902-8 inc. Paid.
Ross Tacony Crucible Company, --	344 38	Bonus, 1908. Judgment for defendant.

## SCHEDULE C.—Continued.

## LIST OF TAX APPEALS FILED SINCE JANUARY 1, 1909.

Name.	Amount.	Remarks.
Carlisle Gas & Water Company,---	\$162 72	L. 1908. Submitted to the Court.
Pittsburg, Bessemer & Lake Erie Railroad Company.	42,426 60	C. S. 1907. Pending.
Union Supply Company, -----	4,725 00	C. S. 1908. Paid.
Latrobe Steel & Coupler Company,	758 31	Bonus, 1908. Paid.
Latrobe Steel & Coupler Company,	1,336 97	C. S. 1908. Paid.
Julius Christensen & Company, ---	150 00	C. S. 1908. Paid.
Peoples Bank of Wilkes-Barre, ----	1,856 51	C. S. 1909. Pending.
Union Steel Company, -----	22,783 26	Loans, 1908. Paid.
Safe Deposit Trust Company of Pittsburgh.	7,290 14	C. S. 1908. Judgment for def't.
National Mining Co., -----	3,000 00	C. S. 1908. Paid.
Allentown Electric Light & Power Company.	1,000 00	C. S. 1908. Paid.
Easton & South Bethlehem Transit Company.	750 00	C. S. 1908. Paid.
Pennsylvania Central Brewing Company.	2,500 00	C. S. 1908. Paid.
Central Railroad Company of New Jersey.	2,989 73	Loans, 1908. Pending.
Buffalo & Susquehanna Coal Mining Company.	250 00	C. S. 1908. Paid.
Buffalo & Susquehanna Coal Mining Company.	125 00	C. S. 1909 to Ap. 30. Paid.
Buffalo & Susquehanna Coal & Coke Company.	3,815 00	C. S. 1909 to Ap. 30. Paid.
Shenango Portland Cement Company.	223 97	C. S. 1907. Paid.
Eastern Pennsylvania Railways Company.	6,688 14	Loans, 1906. Paid.
Eastern Pennsylvania Railways Company.	12,630 28	Loans, 1907. Paid.
Hudson Coal Company, -----	625 00	C. S. 1908. Paid.
Diamond Coal Land Company, ---	500 00	C. S. 1908. Paid.
Sharon Coke Company, -----	1,875 00	C. S. 1908. Paid.
Edri Coal Company, -----	250 00	C. S. 1908. Paid.
Clearfield Bituminous Coal Corporation.	1,750 00	C. S. 1908. Paid.
Clearfield Bituminous Coal Corporation.	936 70	Loans, 1908. Paid.
Buck Run Coal Company, -----	625 00	C. S. 1908. Paid.
Bagdad Coal & Coke Company, ---	330 00	C. S. 1908. Paid.
Annora Coal Company, -----	250 00	C. S. 1908. Paid.
Bethlehem City Water Company, --	450 00	C. S. 1908. Paid.
American Improvement Company,--	250 00	C. S. 1908. Paid.
Black Creek Improvement Company	3,500 00	C. S. 1908. Paid.
Buffalo & Susquehanna Railroad Company.	34,627 60	C. S. 1908. Paid.
Buffalo & Susquehanna Railroad Company.	38,273 81	Loans, 1908. Paid.
Investment Company of Philadelphia.	3,282 75	C. S. 1908. Paid.
Charles J. Webb & Company, Inc.,	9,185 00	C. S. 1908. Paid.
Beech Creek Extension Railroad Company.	29,656 72	Loans, 1908. Paid.
Eiler Lumber & Mill Company, ---	114 00	Loans, 1908. Pending.
Du Bois Electric Company, -----	450 00	C. S. 1908. Paid.
Lycorning Improvement Company,	3,711 10	Loans, 1908. Verdict for def't.
Parrish Coal Company, -----	2,705 00	C. S. 1908. Paid.
Potter Gas Company, -----	2,105 17	Loans, 1908. Paid.
Potter Gas Company, -----	6,000 00	C. S. 1908. Paid.
Pocono Mountain Ice Company, ---	375 00	C. S. 1908. Paid.

## SCHEDULE C.—Continued.

## LIST OF TAX APPEALS FILED SINCE JANUARY 1, 1909.

Name.	Amount.	Remarks.
New York, Susquehanna & Western Coal Company.	\$450 00	C. S. 1908. Paid.
Manufacturers Gas & Fuel Company.	286 90	Loans, 1908. Paid.
Manufacturers Gas & Fuel Company.	425 00	C. S. 1908. Paid.
Jefferson Railroad Company, -----	2,500 00	C. S. 1908. Paid.
North Western Mining & Exchange Company.	700 00	C. S. 1908. Paid.
Home Electric Light and Steam Heating Company.	269 60	C. S. 1908. Verdict for def't.
Hillside Coal & Iron Company, ---	875 00	C. S. 1908. Paid.
Great Southern Lumber Company, --	895 85	Loans, 1908. Paid.
Erie Land Improvement Company, --	25 00	C. S. 1908. Paid.
Ellsworth Collieries Company, ----	350 00	C. S. 1908. Paid.
Dents Run Coal Company, -----	289 15	C. S. 1908. Paid.
Edison Electric Illuminating Company of Williamsport.	939 50	C. S. 1908. Paid.
Clearfield & Mahoning Railway Company.	5,425 00	C. S. 1908. Paid.
Cambria Iron Company, -----	2,100 00	C. S. 1908. Paid.
Columbus & Lake Erie Railroad Company.	300 00	C. S. 1908. Paid.
Bethlehem City Water Company, -	1,437 08	L. 1908. Paid.
Eastern Securities Company, -----	250 00	C. S. 1908. Paid.
Adam Scheidt Brewing Company, --	1,375 00	C. S. 1908. Paid.
Buffalo, Rochester & Pittsburg Railway Company.	35,805 29	C. S. 1908. Paid.
Lanston Monotype Machine Company.	264 21	Bonus on increase. Judgment for def't.
Erie & Wyoming Valley Railroad Company.	5,062 50	C. S. 1908. Paid.
Buffalo, Bradford & Pittsburg Railroad Company.	625 00	C. S. 1908. Paid.
Dunkirk, Allegheny Valley & Pittsburg Railroad Company.	3,465 08	C. S. 1908. Paid.
Coudersport & Port Allegany Railroad Company.	931 00	L. 1908. Paid.
Delaware, Lackawanna & Western Railroad Company.	707,400 00	C. S. 1908. Paid.
Beech Creek Railroad Company, --	31,550 00	C. S. 1908. Paid.
Beech Creek Railroad Company, --	17,016 24	L. 1908. Paid.
Beech Creek Extension Railroad Company.	3,250 00	C. S. 1908. Paid.
Erie Railroad Company, -----	4,000 00	C. S. 1908. Paid.
Monongahela Southern Railroad Company.	800 00	C. S. 1908. Paid.
Wilkes-Barre & Eastern Railroad Company.	4,875 00	C. S. 1908. Paid.
Powhatan Coal & Coke Company, --	1,200 00	C. S. 1908. Paid.
Penncoyd & Philadelphia Railroad Company.	165 00	C. S. 1908. Paid.
Bethlehem & Nazareth Passenger Railway Company.	285 00	L. 1908. Paid.
Nypano Railroad Company, -----	6,500 00	C. S. 1908. Paid.
New York, Lake Erie & Western Coal & Railroad Company.	2,000 00	C. S. 1908. Paid.
Philadelphia Warehousing & Cold Storage Company.	1,059 77	C. S. 1908. Paid.
Cambria Steel Company, -----	8,908 89	C. S. 1908. Paid.
Central Pennsylvania Lumber Company.	20,402 38	C. S. 1908. Paid.
C. Schmidt & Sons Brewing Company.	7,830 00	C. S. 1908. Verdict for def't

## SCHEDULE C.—Continued.

## LIST OF TAX APPEALS FILED SINCE JANUARY 1, 1909.

Name.	Amount.	Remarks.
Columbia & Montour Electric Railway Company.	\$1,323 73	L. 1908. Paid.
Bell Telephone Company of Pennsylvania.	202,440 98	C. S. 1908. Paid.
McClintic-Marshall Construction Company.	1,247 00	L. 1902. Paid.
Blossburg Coal Company, -----	625 00	C. S. 1908. Paid.
Monterey Coal Company, -----	150 00	C. S. 1908. Paid.
Manor Gas Coal Company, -----	2,500 00	C. S. 1908. Paid.
Haddon Coal Company, -----	125 00	C. S. 1908. Paid.
Pennsylvania Coal Company, -----	39,000 00	C. S. 1908. Paid.
Kingston Coal Company, -----	29,105 00	C. S. 1908. Paid.
International Navigation Company	5,892 96	C. S. 1908. Paid.
Provident Life & Trust Company (Philadelphia).	337,518 75	C. S. 1907. Paid.
The Pennsylvania Company for Insurances on Lives and Granting Annuities.	48,310 31	C. S. 1908. Judgment for def't.
Finance Company of Pennsylvania, Ford & Kendig Company, -----	2,827 99	C. S. 1908. Judgment for def't.
Haworth & Dewhurst Company, Limited.	512 39	C. S. 1908. Paid.
	433 34	Bonus. Submitted to Court.
Manufacturers' Light & Heat Company.	19,546 65	C. S. 1906. Paid.
Manufacturers' Light & Heat Company.	17,369 40	C. S. 1907. Paid.
Manufacturers' Light & Heat Company.	17,367 40	C. S. 1908. Paid.
Manufacturers' Light & Heat Company.	26,313 52	L. 1906. Paid.
Manufacturers' Light & Heat Company.	22,592 22	L. 1907. Paid.
Manufacturers' Light & Heat Company.	20,458 94	L. 1908. Paid.
Leedom & Worrall Company, -----	875 00	C. S. 1908. Paid
Midvalley Supply Company, Limited.	290 00	C. S. 1908. Paid
Nescopee Coal Company, -----	2,500 00	C. S. 1908. Paid
Lackawanna Light Company, -----	1,662 80	L. 1908. Paid.
U. S. Finance Company, -----	65 75	Bonus, 1908. Verdict for def't.
U. S. Finance Company, -----	91 98	C. S. 1908. Paid.
Jersey Shore Electric Company, ---	250 00	C. S. 1908. Paid.
Irvona Coal & Coke Company, ---	425 39	C. S. 1908. Paid.
Conshohocken Electric Light & Power Company.	250 90	C. S. 1908. Paid.
Cambria Incline Plane Company, ---	530 00	C. S. 1908. Paid
F. A. Poth & Sons, Incorporated,	3,750 00	C. S. 1908. Paid.
H. C. Frick Coke Company, -----	7,559 12	L. 1908. Paid.
Philadelphia Brewing Company, ---	4,848 28	C. S. 1908. Verdict for def't.
Bangor & Portland Railway Company.	5,000 00	C. S. 1908. Paid.
Hanover & Newport Railroad Company.	795 00	C. S. 1908. Paid
Butler Mine Company, Limited, --	100 00	C. S. 1908. Paid
Philadelphia Securities Company, --	1,109 23	Loans, 1907. Paid.
Panther Valley Water Company, --	500 00	C. S. 1907. Paid.
Panther Valley Water Company, --	500 00	C. S. 1908. Paid.
W. K. Niver Coal Company, -----	1,000 00	C. S. 1908. Paid.
Pine Run Company, -----	175 00	C. S. 1908. Paid.
Jenkinson & Cheltenham Gas Company.	1,219 28	L. 1908. Paid.
Fall Brook Coal Company, -----	3,300 00	C. S. 1908. Paid.
Northern Coal & Iron Company, -	10,000 00	C. S. 1908. Verdict for def't.

## SCHEDULE C.—Continued.

LIST OF TAX APPEALS FILED SINCE JANUARY 1, 1909.

Name.	Amount.	Remarks.
Lehigh & Wilkes-Barre Coal Company.	\$22,000 00	C. S. 1907. Paid.
Lehigh & Wilkes-Barre Coal Company.	22,000 00	C. S. 1908. Paid.
Fairmount Park Transportation Company.	4,500 00	C. S. 1908. Paid.
Northampton Portland Cement Company.	1,200 00	C. S. 1908. Paid.
Fairmount Park Transportation Company.	1,940 00	L. 1908. Pending.
Northampton Portland Cement Company.	361 00	L. 1908. Paid.
Leechburg Land Improvement Company.	175 00	C. S. 1908. Paid.
Packer Coal Company, -----	400 00	C. S. 1908. Paid.
Westmoreland Coal Company, -----	25,000 00	C. S. 1908. Paid.
Sterling Coal Company, -----	1,200 00	C. S. 1908. Paid.
Lackawanna Coal & Coke Company.	1,500 00	C. S. 1908. Paid.
Philadelphia Manufacturers' Mutual Fire Insurance Company.	4,446 46	Gross Prem. 1898 to 1907. Verdict for def't.
Adams Express Company, -----	128 33	Bonus, 1907. Verdict for def't.
Adams Express Company, -----	73 37	Bonus, 1908. Verdict for def't.
Kitson Hydro-Carbon Heating & Incandescent Lighting Co.	70 66	Bonus, 1908. Verdict for def't.
Welsbach Company, -----	53 89	Bonus, 1908. Judgment for def't.
Philadelphia & Western Railway Company.	2,000 00	C. S. 1908. Paid.
Tioga Improvement Company, ---	300 00	C. S. 1908. Paid.
Spring Brook Lumber Company, --	277 40	C. S. 1908. Paid.
Standard Ice Manufacturing Company.	950 00	L. 1908. Paid.
Scranton Electric Company, -----	5,000 00	C. S. 1908. Pending.
H. C. Frick Coke Company, -----	55,934 00	C. S. 1908. Paid.
Walnut Run Coal Company, -----	500 00	C. S. 1908. Paid.
Shanferoke Coal Company, -----	1,000 00	C. S. 1908. Paid.
Penn Gas Coal Company, -----	10,000 00	C. S. 1908. Paid.
Stevens Coal Company, -----	1,125 00	C. S. 1908. Paid.
Mingo Coal Company, -----	100 00	C. S. 1908. Paid.
Madeira Hill Coal Mining Company.	650 00	C. S. 1908. Paid.
Hollenback Coal Company, -----	1,800 00	C. S. 1908. Paid.
Upper Lehigh Coal Company, -----	2,500 00	C. S. 1908. Paid.
York Haven Water & Power Company.	4,928 98	L. 1908. Paid.
York Haven Water & Power Company.	2,500 00	C. S. 1908. Paid.
Montoursville Passenger Railway Company.	250 00	C. S. 1908. Paid.
Philadelphia & Garrettford Street Railway Company.	2,564 86	L. 1908. Paid.
Union Railroad Company, -----	14,200 00	C. S. 1908. Paid.
Quakertown Traction Company, --	1,148 00	L. 1908. Paid.
St. Clair Terminal Railroad Company.	2,000 00	C. S. 1908. Paid.
Autocar Company, -----	100 00	C. S. 1908. Paid.
Westmoreland Railway Company, now Pittsburg, McKeesport & Greensburg Railway Company.	1,041 67	C. S. 1900. Paid.
Westmoreland Railway Company, now Pittsburg, McKeesport & Greensburg Railway Company.	833 33	C. S. 1901. Paid.

## SCHEDULE C.—Continued.

## LIST OF TAX APPEALS FILED SINCE JANUARY 1, 1909.

Name.	Amount.	Remarks.
Welsbach Company, -----	\$411 98	C. S. 1908. Paid.
Sharon Land Company, -----	50 00	C. S. 1908. Paid.
Peoples Street Railway Company of Nanticoke & Newport.	500 00	C. S. 1908. Paid.
Susquehanna River and North & West Branch Tel. Company.	405 37	C. S. 1908. Paid.
Tidewater Pipe Company, Limited,	20,137 81	C. S. 1908. Paid.
Huntingdon & Broadtop Mountain Railroad & Coal Company.	13,830 00	C. S. 1908. Paid.
Scranton Gas & Water Company, --	22,500 00	C. S. 1908. Paid.
Keystone Coal & Coke Company, --	25,000 00	C. S. 1908. Paid.
Lehigh Valley Transit Company, -	21,844 00	L. 1908. Paid.
Lackawanna Iron & Steel Company	8,125 00	C. S. 1908. Paid.
Eureka Electric Heat & Power Com- pany.	189 83	C. S. 1908. Paid.
Gilpin Coal Company, -----	375 00	O. S. 1908. Paid.
Lukens Iron & Steel Company, ---	2,205 78	L. 1908. Paid.
Lukens Iron & Steel Company, ---	762 00	C. S. 1908. Paid.
Philadelphia & Bristol Water Com- pany.	161 88	L. 1908. Paid.
Philadelphia & Bristol Water Com- pany.	140 98	L. 1907. Paid.
Merion & Radnor Gas & Electric Company.	4,546 90	L. 1908. Paid.
Johnstown Water Company, -----	2,750 00	C. S. 1908. Paid.
Midvalley Coal Company, -----	2,500 09	C. S. 1908. Paid.
Jamestown & Franklin Railroad Company, now Jamestown, Frank- lin & Clearfield Railroad Com- pany.	1,500 00	C. S. 1908. Paid.
Equitable Illuminating Gas Light Company of Philadelphia.	23,539 46	L. 1908. Paid.
Associated Producers Company, --	6,460 15	C. S. 1908. Paid.
Harrisburg Gas Company, -----	4,566 80	L. 1908. Paid.
Dauphin County Gas Company, ----	1,405 40	L. 1908. Paid.
Chester County Gas Company, ----	1,005 44	L. 1908. Paid.
Allentown Gas Company, -----	1,734 08	L. 1908. Paid.
Disston Water Company, -----	816 50	C. S. 1908. Paid.
Disston Water Company, -----	832 00	C. S. 1907. Paid.
Disston Water Company, -----	1,315 00	C. S. 1908. Paid.
Keystone Telephone Company of Philadelphia.	8,750 00	C. S. 1908. Paid.
Keystone Telephone Company of Philadelphia.	21,127 58	L. 1908. Paid.
Lake Shore & Michigan Southern Railway Company.	26,405 27	C. S. 1908. Pending.
Lake Shore & Michigan Southern Railway Company.	306,889 59	Loans, 1909. Pending.
Hudson Coal Company, -----	95 00	Loans, 1908. Submitted to Court.
Philadelphia & West Chester Trac- tion Company.	3,623 97	C. S. 1908. Paid.
Philadelphia & West Chester Trac- tion Company.	3,440 46	L. 1908. Paid.
The U. G. I. Company, -----	269,545 19	C. S. 1908. Paid.
Real Estate Holding Company, ---	286 82	L. 1908. Verdict for def't.
Penn Traffic Company, -----	880 84	L. 1908. Verdict for def't.
Ray Coal Company, -----	375 00	C. S. 1908. Pending.
Westinghouse Air Brake Company,	29,353 08	C. S. 1908. Pending.
Knickerbocker Ice Company, -----	500 00	C. S. 1908. Pending.
New York, Chicago, St. Louis Rail- road Company.	8,978 77	C. S. 1908. Paid.
Philadelphia & Bristol Water Com- pany.	250 00	C. S. 1907. Paid.

## SCHEDULE C.—Continued.

## LIST OF TAX APPEALS FILED SINCE JANUARY 1, 1909.

Name.	Amount.	Remarks.
Philadelphia & Bristol Water Company.	\$300 00	C. S. 1908. Paid.
H. W. Johns-Manville Company, ---	589 68	C. S. 1908. Paid.
Pure Oil Company, -----	1,487 90	L. 1908. Paid.
Pure Oil Company, -----	104 65	Bonus. Judgment for def't.
Thomas Colliery Company, -----	1,148 00	L. 1908. Paid.
William M. Lloyd Company, -----	380 00	L. 1908. Pending.
Lackawanna Valley Electric Light and Power Supply Company.	500 00	C. S. 1908. Paid.
Lackawanna Valley Electric Light and Power Supply Company.	912 00	L. 1908. Paid.
State Line & Sullivan Railroad Company.	2,329 12	C. S. 1908. Paid.
Westmoreland Coal Company, ----	380 00	L. 1908. Verdict for def't.
Shanferoke Coal Company, -----	4,599 97	L. 1908. Paid.
York Haven Water & Power Company.	4,427 50	L. 1907. Paid.
Truman M. Dodson Coal Company,	304 00	L. 1908. Verdict for def't.
Archbald Water Company, -----	900 00	C. S. 1908. Paid.
Bessemer & Lake Erie Railroad Company.	3,000 00	C. S. 1908. Paid.
Bethlehem Steel Company, -----	63,005 14	L. 1908. Paid.
Chester County Gas Company, -----	50 00	C. S. 1908. Paid.
Consumers Gas Company (Reading)	125 00	C. S. 1908. Paid.
Clairton Land Company, -----	175 00	C. S. 1908. Paid.
Dare County Gas Company, -----	100 00	C. S. 1908. Verdict for def't.
Keystone Coal & Coke Co., -----	5,427 16	L. 1908. Paid.
Clairton Steel Company, -----	3,319 43	C. S. 1908. Paid.
Dickson City Water Company, ----	700 00	C. S. 1908. Paid.
Dunmore Gas & Water Company, -	600 00	C. S. 1908. Paid.
Harrisburg Gas Company, -----	100 00	C. S. 1908. Paid.
Huntingdon & Broadtop Mountain Railroad & Coal Company.	6,749 83	L. 1908. Paid.
Olyphant Water Company, -----	1,085 00	C. S. 1908. Paid.
Sharon Coal & Limestone Company	750 00	C. S. 1908. Paid.
West Branch Coal Company, -----	125 00	C. S. 1908. Paid.
Westinghouse Electric & Manufacturing Company.	139,946 98	C. S. 1907. Paid.
Westinghouse Electric & Manufacturing Company.	73,580 00	L. 1907. Paid.
Westinghouse Electric & Manufacturing Company.	73,580 00	L. 1908. Paid.
Westinghouse Electric & Manufacturing Company.	151,031 82	C. S. 1908. Paid.
National Car Wheel Company, ---	357 20	Loans, 1908. Pending.
Clairton Steel Company, -----	6,174 72	Loans, 1908. Paid.
Bethlehem Steel Company, -----	953 52	C. S. 1908. Paid.
Gimbel Brothers, Incorporated, ---	18,750 00	C. S. 1908. Paid.
Miners Savings Bank of Wilkes-Barre.	4,087 47	Tax on shares 1909. Pending
Merion & Radnor Gas & Electric Company.	3,805 44	C. S. 1908. Paid.
Sharon Steel Company, -----	2,966 84	L. 1908. Paid.
Plymouth Coal Mining Company, --	325 00	C. S. 1908. Paid.
Suburban Gas Company, Philadelphia.	7,856 27	L. 1908. Paid.
Peoples Light Company of Pittsburgh.	425 60	L. 1908. Paid.
Markle Banking & Trust Company,	2,580 42	C. S. 1909. Paid.
Lehigh Coal & Navigation Company.	141,067 29	C. S. 1908. Paid.
The Eastern Steel Company, -----	1,940 00	L. 1908. Paid.
Mutual Fire, Marine & Inland Insurance Company.	218 98	Tax on gross premiums, 1908. Paid.

## SCHEDULE C.—Continued.

## LIST OF TAX APPEALS FILED SINCE JANUARY 1, 1909.

Name.	Amount.	Remarks.
Pittsburg Oil & Gas Company, ----	\$7,054 30	L. 1908. Paid.
Miles Corsan Company, -----	627 38	L. 1885 to 1908. Pending.
International Harvester Company of America.	291 57	Bonus, 1908. Judgment for def't.
Republic Iron & Steel Company, --	1,505 44	Bonus on increase, 1906. Judgment for def't.
Altoona & Logan Valley Electric Railway Company.	4,800 00	C. S. 1908. Paid.
Altoona & Logan Valley Electric Railway Company.	6,833 34	L. 1908. Paid.
The Philadelphia Electric Company.	8,368 25	C. S. 1908. Paid.
Schuylkill & Lehigh Valley Railway Company.	2,000 00	C. S. 1908. Paid.
Lehigh Valley Railroad Company, -	218,031 09	L. 1908. Paid.
Delaware, Susquehanna & Schuylkill Railroad Company.	6,250 00	C. S. 1908. Paid.
Scranton & Pittston Traction Company.	883 50	L. 1908. Paid.
Tionesta Valley Railway Company,	2,500 00	C. S. 1908. Paid.
Pittsburg, Fort Wayne & Chicago Railway Company.	8,833 36	L. 1908. Verdict for def't.
Allegheny & Western Railway Company.	21,360 00	C. S. 1908. Paid.
Susquehanna & New York Railroad Company.	2,549 00	C. S. 1908. Paid.
Lewisburg, Milton & Watsontown Passenger Railway Company.	100 00	C. S. 1908. Verdict for Com'th.
Alden Coal Company, -----	2,500 00	C. S. 1908. Pending.
Acme Coal Mining Company, -----	250 00	C. S. 1908. Paid.
Brush Electric Light Company, ---	2,000 00	C. S. 1908. Paid.
Berwick Water Company, -----	1,140 00	C. S. 1908. Paid.
Hazleton Water Company, -----	750 00	C. S. 1908. Paid.
Consolidated Real Estate Company	50 00	C. S. 1908. Paid.
Glen Summit Hotel & Land Company.	67 50	C. S. 1908. Paid.
Pennsylvania & New York Canal & Railroad Company.	5,000 00	C. S. 1908. Paid.
Scranton Railway Company, -----	17,500 00	C. S. 1908. Paid.
Scranton Railway Company, -----	7,880 15	L. 1908. Paid.
Wyoming Valley Coal Company, --	500 00	C. S. 1908. Paid.
Standard Roller Bearing Company,	7,474 42	Bonus, 1908. Verdict for def't.
Renovo Fire Brick & Clay Works, --	228 00	L. 1904. Pending.
Renovo Fire Brick & Clay Works, --	220 40	L. 1905. Pending.
Renovo Fire Brick & Clay Works, --	220 40	L. 1906. Pending.
Renovo Fire Brick & Clay Works, --	220 40	L. 1907. Pending.
Renovo Fire Brick & Clay Works, --	220 40	L. 1908. Pending.
New York & Middle Coal Field Railroad & Coal Company.	4,500 00	C. S. 1908. Paid.
Citizens North End Street Passenger Railway Company.	216 00	C. S. 1908. Paid.
22nd Street & Allegheny Avenue Passenger Railway Company.	5,614 00	C. S. 1908. Paid.
2nd & 3rd Streets Passenger Railway Company.	29,155 50	C. S. 1908. Paid.
13th & 15th Streets Passenger Railway Company.	27,500 00	C. S. 1908. Paid.
Philadelphia & Gray's Ferry Passenger Railway Company.	5,574 60	C. S. 1908. Paid.
Philadelphia, Oheltenham & Jenkintown Railway Company.	350 00	C. S. 1908. Paid.
Philadelphia Traction Company, -	1,761 80	L. 1908. Paid.
Philadelphia & Willow Grove Street Railway Company.	3,930 00	L. 1908. Paid.



## SCHEDULE C.—Continued.

## LIST OF TAX APPEALS FILED SINCE JANUARY 1, 1909.

Name.	Amount.	Remarks.
Philadelphia & Willow Grove Street Railway Company.	\$604 80	C. S. 1908. Paid.
Ridge Avenue Passenger Railway Company.	22,500 00	C. S. 1908. Paid.
17th & 19th Streets Passenger Railway Company.	380 00	L. 1908. Paid.
Philadelphia City Passenger Railway Company.	1,148 00	L. 1908. Paid.
Philadelphia City Passenger Railway Company.	17,500 00	C. S. 1908. Paid.
Walnut Street Connecting Passenger Railway Company.	300 00	C. S. 1908. Paid.
Catharine & Bainbridge Street Railway Company.	570 00	L. 1908. Paid.
Catharine & Bainbridge Street Railway Company.	2,400 00	C. S. 1908. Paid.
Continental Passenger Railway Company.	13,200 00	C. S. 1908. Paid.
Continental Passenger Railway Company.	1,068 80	L. 1908. Paid.
Citizens Passenger Railway Company.	15,500 00	C. S. 1908. Paid.
Darby, Media & Chester Street Railway Company.	1,000 00	C. S. 1908. Paid.
Darby, Media & Chester Street Railway Company.	3,392 70	L. 1908. Paid.
West Philadelphia Passenger Railway Company.	3,914 08	L. 1908. Paid.
West Philadelphia Passenger Railway Company.	16,875 00	C. S. 1908. Paid.
Union Traction Company of Philadelphia.	5,665 28	L. 1908. Paid.
Union Passenger Railway Company.	2,935 00	L. 1908. Paid.
Union Passenger Railway Company.	31,500 00	C. S. 1908. Paid.
Hestonville, Manua & Fairmount Passenger Railway Company.	4,925 00	L. 1908. Paid.
Market Street Elevated Passenger Railway Company.	39,750 00	L. 1908. Paid.
Peoples Passenger Railway Company.	2,935 00	L. 1908. Paid.
Philadelphia & Darby Railway Company.	380 00	L. 1908. Paid.
Green & Coates Streets Philadelphia Passenger Railway Company.	7,500 00	C. S. 1908. Paid.
Germantown Passenger Railway Company.	19,200 00	C. S. 1908. Paid.
Frankford & Southward Philadelphia City Passenger Railway Company.	75,000 00	C. S. 1908. Paid.
Fairmount Park & Haddington Passenger Railway Company.	2,100 00	C. S. 1908. Paid.
Empire Passenger Railway Company.	760 00	L. 1908. Paid.
Electric Traction Company, -----	1,076 72	L. 1908. Paid.
Doylestown & Willow Grove Company.	1,940 00	L. 1908. Paid.
Pressed Steel Car Company, -----	893 00	L. 1900. Pending.
Pressed Steel Car Company, -----	893 00	L. 1901. Pending.
Pressed Steel Car Company, -----	1,187 67	L. 1902. Pending.
Pressed Steel Car Company, -----	1,187 67	L. 1903. Pending.
Pressed Steel Car Company, -----	1,187 67	L. 1904. Pending.
Pressed Steel Car Company, -----	1,187 67	L. 1905. Pending.
Pressed Steel Car Company, -----	11,133 80	L. 1906. Pending.
Pressed Steel Car Company, -----	9,143 80	L. 1907. Pending.

## SCHEDULE C.—Continued.

## LIST OF TAX APPEALS FILED SINCE JANUARY 1, 1909.

Name.	Amount.	Remarks.
Pressed Steel Car Company, -----	\$5,124 00	L. 1908. Pending.
Portage Coal Mining Company, ---	250 00	C. S. 1907. Paid.
Robesonia Iron Company, Limited,	1,145 00	C. S. 1908. Paid.
American Dredging Company, -----	9,050 00	C. S. 1908. Paid.
Edison Electric Light Company of Philadelphia.	12,718 75	C. S. 1908. Paid.
Harbison-Walker Company, -----	2,290 24	L. 1908. Paid.
Harbison-Walker Refractories Company.	5,151 86	L. 1908. Paid.
Carlisle Gas & Water Company, --	126 28	G. R. 1909. 6 Mo. Paid.
Coxe Brothers & Company, Incorporated.	14,550 75	C. S. 1908. Paid.
Lehigh Valley Coal Company, -----	19,650 00	C. S. 1908. Paid.
Philadelphia Mortgage & Trust Company.	2,208 86	Tax on shares, 1909. Pending.
Mutual Fire, Marine & Inland Insurance Company.	47 60	G. Premiums, 6 mo. 1909. Pending.
Wayne Brewing Company, -----	1,200 00	C. S. 1908. Pending.
Real Estate Trust Company of Philadelphia.	27,456 51	Tax on shares, 1909. Paid.
Philadelphia Manufacturers' Mutual Fire Insurance Company.	719 27	G. Premiums, 12 mo. 1908. Pending.
Philadelphia Manufacturers' Mutual Fire Insurance Company.	508 19	G. Prem. 6 mo. 1909. Pending
Lehighon Water Supply Company,	953 60	L. 1908. Paid.
Lehigh Valley Railroad Company,	104,260 69	C. S. 1908. Paid.
N. Y. C. & H. R. R. Co., -----	7,814 48	L. 1908. Verdict for def't.
W. F. Trimble & Sons Company, --	403 77	C. S. 1907. Paid.
W. F. Trimble & Sons Company, --	393 22	C. S. 1908. Paid.
Lehigh Valley Cold Storage Company.	670 00	C. S. 1908. Pending.
Pittsburg, Bessemer & Lake Erie Railroad Company.	6,926 94	L. 1908. Pending.
Moreland Coke Company, -----	500 00	C. S. 1908. Pending.
West Berwick Water Supply Company.	190 00	L. 1908. Paid.
Beech Creek Coal & Coke Company,	500 00	C. S. 1907. Paid.
White Haven Water Company,	150 00	C. S. 1908. Pending.
Philadelphia Mortgage & Trust Company.	1,490 15	L. 1908. Pending.
John B. Stetson Company, -----	9,051 76	C. S. 1908. Paid.
Pennsylvania Heat, Light & Power Company.	18,171 39	C. S. 1908. Paid.
Homestead Real Estate Company, --	2,475 00	C. S. 1908. Paid.
Homestead Real Estate Company, --	1,940 00	L. 1908. Paid.
Buffalo & Lake Erie Traction Company.	1,250 00	C. S. 1908. Paid.
Buffalo & Lake Erie Traction Company.	7,510 66	L. 1908. Verdict for Com'th.
Central Railroad of New Jersey, --	133 33	Bonus, 1908. Judgment for def't.
Central Railroad of New Jersey, --	1,250 00	C. S. 1908. Paid.
Adams Express Company, -----	1,964 13	C. S. 1908. Paid.
McCall Ferry Power Company, ---	5,000 00	C. S. 1908. Paid.
Schuylkill Coal & Iron Company, ---	500 00	C. S. 1908. Paid.
Schuylkill Coal & Iron Company, --	132 09	L. 1908. Verdict for def't.
Scott Paper Company, -----	1,405 40	L. 1907. Paid.
Scott Paper Company, -----	1,389 56	L. 1907. Paid.
United Traction Street Railway Company, formerly United Traction Extension Street Railroad Company.	500 00	C. S. 1908. Pending.
Western Union Telegraph Company	4,627 72	C. S. 1908. Pending.
Girard Trust Company, -----	8,853 30	Tax on shares, 1909. Pending.

## SCHEDULE C.—Continued.

## LIST OF TAX APPEALS FILED SINCE JANUARY 1, 1909.

Name.	Amount.	Remarks.
National Tube Company of New Jersey.	\$80 00	C. S. 1908. Paid.
Real Estate Trust Company of Philadelphia.	26,500 00	C. S. 1906. Paid.
Mountain Ice Company, -----	875 00	C. S. 1908. Paid.
Gallitzin Water Company, -----	100 00	C. S. 1908. Paid.
Curtis Publishing Company, -----	6,382 80	C. S. 1908. Pending.
Filbert Paving & Construction Company.	98 80	L. 1905. Pending.
Filbert Paving & Construction Company.	98 80	L. 1907. Pending.
Filbert Paving & Construction Company.	136 80	L. 1908. Pending.
Pennsylvania, Beech Creek & Eastern Coal Company.	5,000 00	C. S. 1907. Paid.
Hooverhurst & Southwestern Railroad Company.	750 00	C. S. 1907. Paid.
Hooverhurst & Southwestern Railroad Company.	750 00	C. S. 1908. Paid.
Pennsylvania Coal & Coke Company.	7,500 00	C. S. 1907. Paid.
Pennsylvania Coal & Coke Company.	12,135 75	L. 1907. Paid.
Wilkes-Barre & Wyoming Valley Traction Company.	4,256 36	L. 1908. Paid.
Wilkes-Barre, Dallas & Harvey's Lake Railway Company.	448 40	L. 1908. Paid.
Lebanon Valley Street Railway Company.	1,088 60	L. 1908. Paid.
Northern Electric Street Railway Company.	4,009 60	L. 1908. Paid.
Franklin Sugar Refining Company,	500 00	C. S. 1908. Paid.
McCall Ferry Power Company, ----	5,000 00	C. S. 1909. Paid.
Pittsburg Steel Company, -----	12,453 17	L. 1908. Pending.
T. W. Philips Gas & Oil Company, --	2,804 66	L. 1908. Paid.
Pittsburg-Buffalo Company, -----	7,114 00	L. 1908. Paid.
Beech Creek Coal & Coke Company,	500 00	C. S. 1908. Paid.
Electric Traction Company, -----	37,456 42	C. S. 1908. Paid.
Peoples Traction Company, -----	40,864 62	C. S. 1908. Paid.
Philadelphia Rapid Transit Company.	74,165 60	C. S. 1908. Paid.
Philadelphia Traction Company, --	90,315 88	C. S. 1908. Paid.
Union Traction Company of Philadelphia.	103,767 17	C. S. 1908. Paid.
South Sharon Water Company, ---	304 00	L. 1908. Appeal discontinued.
Sharon Water Works Company, ---	950 00	L. 1908. Appeal discontinued.
Clinton Iron & Steel Company, ---	3,930 00	L. 1908. Verdict for deft.
Meadville, Cambridge Springs Street Railway Company.	596 00	L. 1908. Paid.
Belle Vernon Bridge Company, ----	313 88	L. 1902. Paid.
Schuylkill County Light & Fuel Company.	7,696 44	L. 1901-8. Paid.
Kansas Natural Gas Company, ---	5,912 04	L. 1904. Paid.
Kansas Natural Gas Company, ---	15,870 00	L. 1905. Paid.
Kansas Natural Gas Company, ---	29,115 41	L. 1906. Paid.
Kansas Natural Gas Company, ---	27,523 44	L. 1907. Paid.
Kansas Natural Gas Company, ---	27,014 00	L. 1908. Paid.
(1910.)		
Petroleum Telephone Company, ---	3,084 25	L. 1901. Pending.
Seamless Tube Company of America	285 00	L. 1904. Appeal discontinued.
Fort Pitt Hotel Company, -----	3,500 00	C. S. 1908. Pending.
Standard Sanitary Manufacturing Company.	3,635 48	L. 1905. Paid.

## SCHEDULE C.—Continued.

## LIST OF TAX APPEALS FILED SINCE JANUARY 1, 1909.

Name.	Amount.	Remarks.
Standard Sanitary Manufacturing Company.	\$3,691 20	L. 1906. Pending.
Standard Sanitary Manufacturing Company.	3,595 68	L. 1907. Pending.
Standard Sanitary Manufacturing Company.	3,496 18	L. 1908. Pending.
Curtis Publishing Company, -----	6,734 55	C. S. 1907. Pending.
Barrett Manufacturing Company, --	41,413 64	L. 1896 to 1907. Pending.
Barrett Manufacturing Company, --	4,733 96	L. 1908. Pending.
Pennsylvania Coal & Coke Company.	4,400 00	C. S. 1908. Paid.
G. W. Ellis Company, -----	247 68	Bonus. Pending.
Provident Life & Trust Company, --	60,000 00	C. S. 1909. Paid.
Baldwin Locomotive Works, -----	4,406 36	C. S. 1909. Paid.
Clement King Company, -----	500 00	C. S. 1909. Paid.
Mint Realty Company, -----	8,492 59	C. S. 1908. Pending.
Philadelphia Manufacturers' Mutual Fire Insurance Company.	231 48	G. Prem. 6 mo. 1909. Pending.
Coal Glen Railroad Company, ----	25 00	C. S. 1908. Paid.
Diamond Rubber Company of New York.	397 83	C. S. 1909. Paid.
Diamond Rubber Company of New York.	255 22	Bonus, 1909. Pending.
The Corporation for Relief of Widows and Children of Clergymen, etc.	62 39	G. Prem. 6 mo. 1909. Pending.
Markle Banking & Trust Company,	1,338 43	Tax on shares, 1910. Verdict for deft.
Carlisle Gas & Water Company, --	79 04	G. Prem. 6 mo. 1909. Paid.
Hollenback Coal Company, -----	1,900 00	C. S. 1909. Pending.
Philadelphia Mortgage & Trust Company.	1,549 94	L. 1909. Pending.
Gilpin Coal Company, -----	500 00	C. S. 1909. Paid.
Elk & Highland Railroad Company,	255 00	C. S. 1909. Paid.
Commonwealth Trust Company of Pittsburgh.	681 68	Tax on shares 1910. Appeal discontinued.
Phoenix Silk Manufacturing Company.	931 00	L. 1909. Pending.
Erie Railroad Company, -----	4,000 00	C. S. 1909. Paid.
Delaware Storage & Freezing Company.	950 41	Bonus, 1909. Pending.
American Dredging Company, ----	10,000 00	C. S. 1909. Paid.
Chas. J. Webb Co., Inc., -----	10,149 50	C. S. 1909. Paid.
F. A. Poth & Sons, Incorporated, --	3,716 04	C. S. 1909. Pending.
Central Pennsylvania Labor Company.	21,153 33	C. S. 1909. Paid.
Consumers Brewing Company of Philadelphia.	500 00	C. S. 1909. Paid.
York, Susquehanna & Western Coal Company.	750 00	C. S. 1909. Paid.
Midvalley Supply Company, Limited.	200 00	C. S. 1909. Paid.
Butler Mine Company, Limited, ---	100 00	C. S. 1909. Paid.
Midland Coal Company, -----	500 00	Penalty. Appeal discontinued.
Annora Coal Company, -----	250 00	C. S. 1909. Paid.
Dodson Coal Company, -----	1,100 09	C. S. 1909. Paid.
Northwestern Mining & Exchange Company.	450 00	C. S. 1909. Paid.
Hillside Coal & Iron Company, ---	875 00	C. S. 1909. Paid.
Pennsylvania Coal Company, -----	39,803 71	C. S. 1909. Paid.
Blossburg Coal Company, -----	625 00	C. S. 1909. Paid.
Diamond Coal Land Company, ----	300 00	C. S. 1909. Paid.
Erie & Wyoming Valley Railroad Company.	5,062 50	C. S. 1909. Paid.

## SCHEDULE C.—Continued.

## LIST OF TAX APPEALS FILED SINCE JANUARY 1, 1909.

Name.	Amount.	Remarks.
Columbus & Erie Railroad Company.	\$350 00	C. S. 1909. Paid.
New York, Lake Erie & Western Coal & Railroad Company.	2,000 00	C. S. 1909. Paid.
Buffalo, Bradford & Pittsburg Railroad Company.	625 00	C. S. 1909. Paid.
Nippano Railroad Company, -----	6,500 00	C. S. 1909. Paid.
Eastern Securities Company, -----	250 00	C. S. 1909. Paid.
Jefferson Railroad Company, -----	2,500 00	C. S. 1909. Paid.
Wilkes-Barre & Eastern Railroad Company.	4,875 00	C. S. 1909. Paid.
Erie Land & Improvement Company.	25 00	C. S. 1909. Paid.
Mauch Chunk Heat, Power & Electric Light Company.	259 55	C. S. 1909. Pending.
Du Bois Electric Company, -----	250 00	C. S. 1909. Paid.
Erie County Telegraph Company, -----	125 00	C. S. 1909. Paid.
Cambria Inclined Plane Company, -----	710 00	C. S. 1909. Pending.
York Haven Water & Power Company.	51 00	L. 1909. Paid.
York Haven Water & Power Company.	2,009 00	C. S. 1909. Paid.
Meadville, Conneaut Lake & Linesville Railroad Company.	107 50	C. S. 1909. Paid.
Gimbel Brothers, Incorporated, -----	22,500 00	C. S. 1909. Paid.
Pocono Mountain Ice Company, -----	375 00	C. S. 1909. Pending.
Howard Gas Coal Company, -----	443 50	C. S. 1909. Paid.
Leedom & Worrall Company, -----	875 00	C. S. 1909. Pending.
Gallitzin Water Company, -----	100 00	C. S. 1909. Paid.
Colonial Collieries Company, -----	1,750 00	C. S. 1909. Paid.
Monongahela Southern Railroad Company.	800 00	C. S. 1909. Paid.
Vallamont Traction Company, -----	847 50	C. S. 1909. Pending.
St. Clair Terminal Railroad Company.	2,000 00	C. S. 1909. Verdict for def't.
Tionesta Valley Railroad Company, -----	4,166 66	C. S. 1909. Verdict for Com'th.
Ellsworth Collieries Company, -----	2,500 00	C. S. 1909. Paid.
Powhatan Coal & Coke Company, -----	500 00	C. S. 1909. Paid.
Johnstown Water Company, -----	2,750 00	C. S. 1909. Pending.
Black Creek Improvement Company	3,625 00	C. S. 1909. Paid.
Alden Coal Company, -----	2,500 00	C. S. 1909. Paid.
Union Supply Company, -----	10,000 00	C. S. 1909. Pending.
Lackawanna Iron & Steel Company	8,125 00	C. S. 1909. Paid.
Leechburg Land & Improvement Company.	175 00	C. S. 1909. Pending.
Nescopee Coal Company, -----	1,100 00	C. S. 1909. Paid.
Midland Coal Company, -----	6,925 00	C. S. 1903. Appeal discontinued.
Midland Coal Company, -----	6,875 00	C. S. 1904. Appeal discontinued.
Midland Coal Company, -----	6,825 00	C. S. 1905. Appeal discontinued.
Midland Coal Company, -----	6,800 00	C. S. 1906. Appeal discontinued.
Midland Coal Company, -----	6,655 00	C. S. 1907. Appeal discontinued.
Midland Coal Company, -----	6,655 00	C. S. 1908. Appeal discontinued.
Standard Underground Cable Company.	4,757 64	C. S. 1909. Pending.
Philadelphia Securities Company, -----	342 00	L. 1909. Verdict for def't.
Philadelphia Warehousing & Cold Storage Company.	1,194 02	C. S. 1909. Paid.

## SCHEDULE C.—Continued.

## LIST OF TAX APPEALS FILED SINCE JANUARY 1, 1909.

Name.	Amount.	Remarks.
Long Valley Coal Company, -----	\$125 00	C. S. 1909. Pending.
Sunbury & Northumberland Electric Railway Company.	625 00	C. S. 1909. Paid.
Susquehanna Traction Company, -	225 00	C. S. 1909. Pending.
Carbondale Railway Company, ---	82 33	L. 1910 5 mo. Paid.
Carbondale Railway Company, ----	82 33	L. 1909. Paid. 5 mo.
Scranton Railway Company, -----	17,500 00	C. S. 1909. Paid.
Scranton Railway Company, -----	10,208 33	C. S. 1910. 5 mo. Paid.
Scranton Railway Company, -----	1,340 81	L. 1909. Paid.
Scranton Railway Company, -----	3,862 01	L. 1910. 5 mo. Paid.
Diston Water Company, -----	625 00	C. S. 1909. Pending.
Chest Creek Railroad Company, --	100 00	C. S. 1909. Verdict for defft.
Pine Run Company, -----	175 00	C. S. 1909. Pending.
Parish Coal Company, -----	2,006 81	C. S. 1909. Paid.
Paulton Coal Mining Company, --	200 00	C. S. 1909. Pending.
Jersey Shore Electric Railway Com- pany.	675 00	C. S. 1909. Pending.
Pennsylvania & Western Railroad Company.	500 00	C. S. 1909. Paid.
Philadelphia & Western Railway Company.	2,000 00	C. S. 1909. Paid.
Madeira Coal Mining Company, ---	500 00	C. S. 1909. Paid.
Stevens Coal Company, -----	1,000 00	C. S. 1909. Paid.
Union Trust Company of Pittsburg,	10,269 75	C. S. 1909 to June 20. Pending.
Pure Oil Company, -----	2,238 50	L. 1909. Pending.
Pressed Steel Car Company, -----	2,238 50	L. 1909. Pending.
Pittsburg Oil & Gas Company, ----	6,130 94	L. 1909. Paid.
Kansas Natural Gas Company, ----	23,034 00	L. 1909. Paid.
National Car Wheel Company, ----	357 20	L. 1909. Pending.
John E. Magerl & Company, -----	130 02	C. S. 1909. Pending.
Kingston Coal Company, -----	30,000 00	C. S. 1909. Pending.
Union Railroad Company, -----	24,200 00	C. S. 1909. Pending.
Bessemer & Lake Erie Railroad Company.	15,000.00	C. S. 1909. Pending.
United Gas & Electric Company of Bloomsburg.	125 00	C. S. 1909. Paid.
Mingo Coal Company, -----	100 00	C. S. 1909. Paid.
Carnegie Natural Gas Company, --	1,093 75	C. S. 1909. Paid.
Carnegie Land Company, -----	500 00	C. S. 1909. Paid.
Clairton Land Company, -----	175 00	C. S. 1909. Paid.
Spencer Kellog Company, -----	602 58	Bonus, 1909. Paid.
Spencer Kellog Company, -----	1,069 13	C. S. 1909-10. Paid. 2 months.
Adams Express Company, -----	1,085 96	C. S. 1909. Paid.
American Ice Company of New Jer- sey.	2,356 59	C. S. 1909. Paid.
Central Railroad of New Jersey, ---	3,044 45	L. 1909. Verdict for defft.
Central Railroad of New Jersey, ---	1,125 00	C. S. 1909. Verdict for defft.
New York & Pennsylvania Com- pany.	35 90	C. S. 1899. Pending.
New York & Pennsylvania Com- pany.	325 00	C. S. 1900. Pending.
New York & Pennsylvania Com- pany.	400 00	C. S. 1901. Pending.
New York & Pennsylvania Com- pany.	520 36	C. S. 1902. Pending.
New York & Pennsylvania Com- pany.	665 50	C. S. 1903. Pending.
New York & Pennsylvania Com- pany.	1,120 87	C. S. 1904. Pending.
New York & Pennsylvania Com- pany.	2,435 32	C. S. 1905. Pending.
New York & Pennsylvania Com- pany.	2,299 32	C. S. 1906. Pending.

## SCHEDULE C.—Continued.

## LIST OF TAX APPEALS FILED SINCE JANUARY 1, 1909.

Name.	Amount.	Remarks.
New York & Pennsylvania Company,	\$2,377 14	C. S. 1907. Pending.
New York & Pennsylvania Company,	3,245 00	C. S. 1908. Pending.
Buffalo & Susquehanna Railroad Company.	34,625 60	C. S. 1909. Pending.
Buffalo & Susquehanna Railroad Company.	38,772 91	L. 1909. Paid.
Delaware, Susquehanna & Schuylkill Railroad Company.	7,500 00	C. S. 1909. Paid.
Consolidated Real Estate Company	50 00	C. S. 1909. Paid.
Coxe Brothers & Company, Incorporated.	12,845 67	C. S. 1909. Paid.
Lehigh Valley Coal Company, ---	29,475 00	C. S. 1909. Pending.
Locust Mountain Coal & Iron Company.	3,300 00	C. S. 1909. Pending.
New York & Middle Coal Field Railroad & Coal Company.	5,400 00	C. S. 1909. Paid.
Pennsylvania & Lehigh Valley Railroad Company.	5,000 00	C. S. 1909. Paid.
Schuylkill & Lehigh Valley Railroad Company.	1,600 00	C. S. 1909. Paid.
Wyoming Valley Coal Company, --	500 00	C. S. 1909. Pending.
Wyoming Valley Coal Company, --	475 00	L. 1909. Pending.
Whitall Tatum Company, -----	163 30	L. 1909. Pending.
Mountain Ice Company, -----	196 14	C. S. 1909. Pending.
Norfolk & Western Railway Company.	500 00	C. S. 1909. Pending.
New York Central & Hudson River Railroad Company.	7,814 48	L. 1909. Verdict for def't.
The Pullman Company, -----	4,565 31	C. S. 1909. Paid.
Norfolk & Western Railway Company.	2,059 40	L. 1909. Verdict for def't.
New York Central & Hudson River Railroad Company.	700 00	C. S. 1909. Pending.
Parish Manufacturing Company, --	254 47	Bonus, 1909. Pending.
Sorosis Shoe Company of Pittsburgh.	203 75	C. S. 1909. Pending.
Sorosis Shoe Company of Philadelphia.	400 00	C. S. 1909. Pending.
Madeira Hill & Company, -----	750 00	C. S. 1909. Paid.
Jamestown, Franklin & Clearfield Railroad Company.	15,000 00	C. S. 1909. Paid.
Potter Gas Company, -----	3,746 95	C. S. 1909. Paid.
Philadelphia Mortgage & Trust Company.	2,246 31	Tax on shares, 1910. Verdict for def't.
Miners' Savings Bank of Wilkes-Barre.	4,353 80	Tax on shares, 1910. Verdict for def't.
Anthracite Savings Bank of Wilkes-Barre.	2,010 16	Tax on shares, 1910. Verdict for def't.
United Traction Street Railway Company.	333 33	C. S. 1909. 10 months. Pending.
Buffalo & Susquehanna Coal & Coke Company.	4,000 00	C. S. 1909, from May 1. Pending.
United Traction Extension Street Railway Company.	41 67	C. S. 1909 to January 4. Pending.
Lackawanna Valley Electric Light & Power Supply Company.	188 10	L. 1909. Paid.
National Mining Company, -----	3,000 00	C. S. 1909. Paid.
Investment Company of Philadelphia.	866 12	Tax on shares, 1910. Verdict for def't.
Investment Company of Philadelphia.	2,035 58	Tax on shares, 1909. Verdict for def't.
Atlas Portland Cement Company, --	2,262 45	C. S. 1909. Paid.

## SCHEDULE C.—Continued.

## LIST OF TAX APPEALS FILED SINCE JANUARY 1, 1909.

Name.	Amount.	Remarks.
Altoona & Logan Valley Electric Railway Company.	\$4,800 00	C. S. 1909. Paid.
Altoona & Logan Valley Electric Railway Company.	8,552 77	L. 1909. Paid.
Beech Creek Railroad Company, -	31,550 00	C. S. 1909. Paid.
Beech Creek Railroad Company, -	4,156 86	L. 1909. Paid.
Buffalo, Rochester & Pittsburg Railway Company.	40,421 11	C. S. 1909. Pending.
Bell Telephone Company of Pennsylvania.	257,980 00	C. S. 1909. Paid.
American Natural Gas Company, -	9,000 00	C. S. 1909. Pending.
Clearfield Bituminous Coal Corporation.	810 16	L. 1909. Paid.
Dunkirk, Allegheny Valley & Pittsburg Railroad Company.	1,039 52	C. S. 1909. Pending.
Delaware, Lackawanna & Western Railroad Company.	904,395 00	C. S. 1909. Paid.
Easton Transit Company, -----	4,300 00	C. S. 1909. Paid.
Geneva Corning & Southern Railroad Company.	25,635 00	C. S. 1909. Paid.
Huntingdon & Broad Top Mountain Railroad and Coal Company.	10,057 62	C. S. 1909. Paid.
Huntingdon & Broad Top Mountain Railroad and Coal Company.	5,846 00	L. 1909. Paid.
H. C. Frick Coke Company, -----	67,630 37	C. S. 1909. Paid.
Knickerbocker Ice Company, -----	500 00	C. S. 1909. Pending.
Keystone Coal & Coke Company, -	1,812 97	L. 1909. Paid.
Lehigh Valley Transit Company, --	18,986 34	L. 1909. Paid.
Lackawanna Coal & Coke Company	1,500 00	C. S. 1909. Pending.
New York, Chicago & St. Louis Railroad Company.	7,742 84	L. 1909. Verdict for Com'th.
Philadelphia & West Chester Traction Company.	4,437 50	C. S. 1909. Pending.
Philadelphia & West Chester Traction Company.	2,443 47	L. 1909. Pending.
Pennsylvania Heat, Light & Power Company.	18,171 39	C. S. 1909. Verdict for Com'th.
Panther Valley Water Company, -	500 00	C. S. 1909. Pending.
Philadelphia & Garrettsford Street Railway Company.	2,678 95	L. 1909. Paid.
Ridgway Light & Heat Company,	1,925 00	C. S. 1909. Paid.
Sharon Coke Company, -----	1,820 42	C. S. 1909. Paid.
Scranton Gas & Water Company, -	22,500 00	C. S. 1909. Verdict for deft.
S. B. & B. W. Fleisher, Incorporated.	1,000 00	C. S. 1909. Pending.
Scranton Electric Company, -----	10,000 00	C. S. 1909. Pending.
Scranton & Pittston Traction Company.	677 35	L. 1909. Pending.
Stewart Distilling Company, -----	393 51	L. 1909. Pending.
Union Steel Company, -----	127 50	C. S. 1909. Paid.
Union Steel Company, -----	32,323 32	L. 1909. Paid.
W. Dewees Wood Company, -----	440 00	C. S. 1909. Pending.
The Delaware & Hudson Company,	50,204 00	C. S. 1909. Paid.
Western Union Telegraph Company,	5,391 45	C. S. 1909. Pending.
Lackawanna & Montrose Railroad Company.	489 37	C. S. 1909. Pending.
Pencoyd & Philadelphia Railroad Company.	200 00	C. S. 1909. Pending.
Beech Creek Extension Railroad Company.	5,000 00	C. S. 1909. Paid.
Beech Creek Extension Railroad Company.	989 60	L. 1909. Paid.
Susquehanna & New York Railway Company.	3,186 25	C. S. 1909. Pending.



## SCHEDULE C.—Continued.

## LIST OF TAX APPEALS FILED SINCE JANUARY 1, 1909.

Name.	Amount.	Remarks.
Lehigh & New England Railroad Company.	\$4,035 90	C. S. 1909. Paid.
Lehigh & New England Railroad Company.	2,045 47	L. 1909. Paid.
Coudersport & Port Allegany Railroad Company.	1,875 00	C. S. 1909. Paid.
State Line & Sullivan Railroad Company.	4,901 25	C. S. 1909. Pending.
Youghiogheny Northern Railway Company.	2,250 00	C. S. 1909. Pending.
Danville & Bloomsburg Street Railway Company.	266 00	L. 1909. Paid.
Buffalo & Lake Erie Traction Company.	2,500 00	C. S. 1909. Verdict for def't.
Williamsport Passenger Railway Company.	1,523 47	C. S. 1909. Pending.
Slate Belt Electric Street Railway Company.	500 00	C. S. 1909. Pending.
Slate Belt Electric Street Railway Company.	794 90	L. 1909. Pending.
Equitable Illuminating Gas Light Company of Philadelphia.	22,365 36	L. 1909. Paid.
Bagdad Coal & Coke Company, ---	375 00	C. S. 1909. Paid.
Walnut Run Coal Company, -----	525 00	C. S. 1909. Pending.
Bowman Coal Mining Company, --	250 00	C. S. 1909. Paid.
Irvona Coal & Coke Company, ---	300 00	C. S. 1909. Paid.
Black Creek Coal Company, -----	478 80	L. 1909. Paid.
Buck Run Coal Company, -----	500 00	C. S. 1909. Pending.
Thomas Colliery Company, -----	1,148 00	L. 1909. Pending.
Keystone Coal & Coke Company, --	275 00	C. S. 1909. Paid.
Berwick Water Company, -----	1,150 00	C. S. 1909. Paid.
Bethlehem City Water Company, --	500 00	C. S. 1909. Pending.
Bethlehem City Water Company, --	1,247 00	L. 1909. Verdict for def't.
Philadelphia & Bristol Water Company.	375 00	C. S. 1909. Pending.
Allentown Gas Company, -----	1,896 44	L. 1909. Pending.
Harrisburg Gas Company, -----	2,469 34	L. 1909. Paid.
Keystone Watch Case Company, --	2,935 00	L. 1909. Paid.
Keystone Watch Case Company, --	3,532 00	L. 1909. Paid.
Dauphin County Gas Company, ---	1,460 84	L. 1909. Paid.
Cambria Steel Company, -----	16,170 17	C. S. 1909. Paid.
John Hancock Ice Company, -----	463 40	C. S. 1909. Verdict for def't.
Maryland, Pennsylvania and West Virginia Telephone and Telegraph Company.	400 00	C. S. 1909. Pending.
Standard Roller Bearing Company,	3,185 74	L. 1909. Pending.
Franklin Sugar Refining Company,	1,000 00	C. S. 1909. Paid.
Chester County Gas Company, ----	516 80	L. 1909. Paid.
C. Schmidt & Sons Brewing Company.	5,250 00	C. S. 1909. Paid.
Dunmore Gas & Water Company, --	750 00	C. S. 1909. Paid.
Dickson City Water Company, ----	760 00	C. S. 1909. Paid.
Deppin Brewing Company, -----	1,700 00	C. S. 1909. Pending.
Great Southern Lumber Company, --	4,324 02	L. 1909. Paid.
Goodyear Lumber Company, -----	9,708 19	C. S. 1909. Pending.
Harbison-Walker Company, -----	2,035 32	L. 1909. Paid.
Harbison-Walker Refractories Company.	4,773 76	L. 1909. Paid.
Lake Shore & Michigan Southern Railway Company.	33,152 62	C. S. 1909. Pending.
Lake Shore & Michigan Southern Railway Company.	19,901 74	L. 1909. Verdict for Com'th.
Lehigh Water Supply Company, ---	877 80	L. 1909. Paid.

## SCHEDULE C.—Continued.

LIST OF TAX APPEALS FILED SINCE JANUARY 1, 1909.

Name.	Amount.	Remarks.
Merion & Radnor Gas & Electric Company.	\$4,063 33	L. 1909. Pending.
Mountain Supply Company, -----	750 00	C. S. 1909. Pending.
Northern Coal & Iron Company, --	11,250 00	C. S. 1909. Pending.
Northern Electric Street Railway Company.	4,105 12	L. 1909. Verdict for deft.
The Philadelphia Electric Company	8,750 00	C. S. 1909. Paid.
Philadelphia Brewing Company, --	3,964 37	C. S. 1909. Pending.
Philadelphia Manufacturers' Mutual Fire Insurance Company.	443 21	G. prem. to June 30, 1910. Pending.
Peoples Light Company, Pittston, --	231 80	L. 1909. Pending.
Ray Coal Company, -----	300 00	C. S. 1909. Pending.
Republic Connellsville Coke Company.	7,332 09	C. S. 1909. Paid.
Robesonia Iron Company, Limited,	1,070 00	C. S. 1909. Paid.
Sunbury Gas Company, -----	380 00	L. 1909. Pending.
Standard Real Estate Improvement Company.	626 05	L. 1909. Paid.
Schuylkill Coal & Iron Company, --	500 00	C. S. 1909. Verdict for deft.
Standard Ice Manufacturing Company.	475 00	L. 1909. Pending.
Trout Lake Ice Company, -----	450 00	C. S. 1909. Pending.
Tobyha na Creek Ice Company, ----	500 00	C. S. 1909. Pending.
The United Gas Improvement Company.	318,188 43	C. S. 1909. Paid.
Waldemeer Company, -----	125 00	C. S. 1909. Pending.
W. Pittsburg Realty Company, ----	2,082 18	C. S. 1907. Verdict for Com'r
Westmoreland Coal Company, ----	50,600 00	C. S. 1909. Pending.
Webster Coal & Coke Company, --	150 00	C. S. 1909. Pending.
Hooverhurst & Southwestern Railroad Company.	750 60	C. S. 1909. Paid.
Donora Southern Railroad Company.	525 00	C. S. 1909. Pending.
Olyphant Water Company, -----	1,500 00	C. S. 1909. Paid.
Doylestown & Willowgrove Railway Company.	950 00	L. 1909. Paid.
Philadelphia Rapid Transit Company.	90,205 22	C. S. 1909. Pending.
Philadelphia Rapid Transit Company.	7,412 50	L. 1909. Paid.
Union Traction Company of Philadelphia.	103,967 25	C. S. 1909. Pending.
Union Traction Company of Philadelphia.	2,781 77	L. 1909. Paid.
Philadelphia Traction Company, --	90,635 27	C. S. 1909. Pending.
Philadelphia Traction Company, --	677 10	L. 1909. Paid.
Peoples Traction Company, -----	40,834 63	C. S. 1909. Pending.
Peoples Passenger Railway Company.	1,445 00	L. 1909. Paid.
Electric Traction Company, -----	37,456 42	C. S. 1909. Pending.
Electric Traction Company, -----	535 80	L. 1909. Paid.
13th & 15th Streets Passenger Railway Company of the City of Philadelphia.	1,128 20	L. 1909. Paid.
17th & 19th Streets Passenger Railway Company.	190 00	L. 1909. Paid.
Kensington Electric Company, ----	469 80	C. S. 1909. Pending.
Market Street Electric Passenger Railway Company.	19,850 00	L. 1909. Paid.
Union Passenger Railway Company,	1,445 00	L. 1909. Paid.
Philadelphia City Passenger Railway Company.	570.00	L. 1909. Paid.
Philadelphia & Willowgrove Street Railway Company.	1,940 00	L. 1909. Paid.

## SCHEDULE C.—Continued.

## LIST OF TAX APPEALS FILED SINCE JANUARY 1, 1909.

Name.	Amount.	Remarks.
Hestonville, Mantua & Fairmount Passenger Railway Company.	\$2,437 50	L. 1909. Paid.
Mifflin County Gas & Electric Company.	579 50	L. 1909. Pending.
Philadelphia & Darby Railway Company.	190 00	L. 1909. Paid.
Mooreland Coke Company, -----	163 95	L. 1909. Pending.
D. L. Clark Company, -----	125 00	C. S. 1909. Pending.
McKeesport Connecting Railroad Company.	1,244 00	C. S. 1909. Pending.
Sharon Coal & Limestone Company	1,000 00	C. S. 1909. Pending.
Catherine & Bainbridge Street Railway Company.	285 00	L. 1909. Paid.
Darby, Media & Chester Street Railway Company.	1,672 70	L. 1909. Paid.
Empire Passenger Railway Company.	380 00	L. 1909. Paid.
West Philadelphia Passenger Railway Company.	1,932 08	L. 1909. Paid.
East Brady Caloric Company, ----	155 00	C. S. 1908. Pending.
Wilkes-Barre, Dallas & Harvey's Lake Railway Company.	448 40	L. 1909. Verdict for Com'th.
Wilkes-Barre & Wyoming Valley Traction Company.	4,152 88	L. 1909. Verdict for Com'th.
Lebanon Valley Street Railway Company.	1,088 60	L. 1909. Verdict for Com'th.
Logan Coal Company, -----	1,130 00	C. S. 1909. Pending.
Bethlehem Steel Company, -----	1,520 34	C. S. 1909. Paid.
Bethlehem Steel Company, -----	39,686 32	L. 1909. Paid.
Real Estate Holding Company, ----	25 00	C. S. 1909. Paid.
Sonman Shaft Coal Company, -----	420 00	C. S. 1909. Pending.
Archbald Water Company, -----	900 00	C. S. 1909. Paid.
Manor Gas Company, -----	2,250 00	C. S. 1909. Pending.
John B. Stetson Company, -----	8,360 58	C. S. 1909. Pending.
Lehigh Valley Railway Company, -	120,774 79	C. S. 1909. Paid.
Brush Electric Light Company, --	2,000 00	C. S. 1909. Paid.
Edison Electric Light Company of Philadelphia.	11,587 50	C. S. 1909. Pending.
Fort Pitt Hotel Company, -----	3,500 00	C. S. 1909. Pending.
Lehigh Coal & Navigation Company.	223,425 48	C. S. 1909. Paid.
Pennsylvania Coal & Coke Company.	5,000 00	C. S. 1909. Paid.
Sayre Electric Company, -----	665 00	L. 1909. Paid.
Moreland Coke Company, -----	800 00	C. S. 1909. Paid.
Lukens Iron & Steel Company, ---	7,271 83	C. S. 1909. Paid.
Lukens Iron & Steel Company, ---	922 45	L. 1909. Pending.
Hudson Coal Company, -----	1,250 00	C. S. 1909. Paid.
N. Z. Graves Company, -----	3,750 00	C. S. 1909. Paid.
Equitable Life Assurance Society of The United States.	20,329 42	G. Prem. 1906. Pending.
Equitable Life Assurance Society of The United States.	21,015 40	G. Prem. 1907. Pending.
Equitable Life Assurance Society of The United States.	19,299 94	G. Prem. 1909. Pending.
Equitable Life Assurance Society of The United States.	20,385 64	G. Prem. 1908. Pending.
Cambria County Water Supply Company.	75 00	C. S. 1909. Pending.
Leechburg Coal & Coke Company, --	70 00	C. S. 1909. Pending.
Ninevah Coal & Coke Company, --	175 00	C. S. 1909. Pending.
Rimertown Coal & Coke Company, ---	60 00	C. S. 1909. Pending.
Buffalo & Lake Erie Traction Company.	6,561 78	L. 1909. Verdict for deft.

## SCHEDULE C.—Continued.

LIST OF TAX APPEALS FILED SINCE JANUARY 1, 1909.

Name.	Amount.	Remarks.
Wayne Brewing Company, -----	\$1,000 00	C. S. 1909. Pending.
West Branch Coal Company, -----	125 00	C. S. 1909. Pending.
Carlisle Gas & Water Company, --	76 38	L. 1909. Paid.
Susquehanna Broom Company, ----	6,853 38	C. S. 1909. Pending.
Monterey Coal Company, -----	225 00	C. S. 1909. Pending.
Johnstown Passenger Railway Com- pany.	10,752 47	C. S. 1909. Pending.
Johnstown Passenger Railway Com- pany.	638 43	L. 1909. Pending.
Pittsburg Limestone Company, Limited.	1,125 00	C. S. 1909. Pending.
Hudson Coal Company, -----	95 00	L. 1909. Pending.
International Navigation Company	732 39	C. S. 1909. Paid.
Westinghouse Air Brake Company,	25,342 78	C. S. 1909. Pending.
Barrett Manufacturing Company, -	475 00	L. 1909. Pending.
Fall Brook Coal Company, - ----	3,575 00	C. S. 1909. Paid.
The Pittsburg Bank for Savings, --	1,750 00	Bonus on increase. Pending.
Pittsburg Steel Company, -----	8,145 98	L. 1909. Pending.
Eastern Pennsylvania Railways Company.	3,250 00	C. S. 1909. Paid.
Eastern Pennsylvania Railways Company.	3,176 94	L. 1909. Paid.
Keystone Telephone Company, Philadelphia.	8,750 00	C. S. 1909. Paid.
Keystone Telephone Company, Philadelphia.	19,607 22	L. 1909. Paid.
Metropolitan Electric Company, --	5,926 64	L. 1909. Paid.
Lehigh Valley Cold Storage Com- pany.	675 00	C. S. 1909. Pending.
Columbia Coal Mining Company, -	748 60	L. 1909. Paid.
Henriette Coal Mining Company, --	363 09	L. 1909. Paid.
Latrobe Coal Company, -----	998 43	L. 1909. Paid.

## SCHEDULE D.

LIST OF CASES ARGUED IN THE SUPREME COURT OF PENNSYLVANIA  
DURING THE YEARS 1909 AND 1910.

Commonwealth of Pennsylvania, Appellant, vs. American Steel Hoop Company, now Carnegie Steel Company. Reported in 226 Pa. 6, -----	Affirmed.
Commonwealth of Pennsylvania vs. John Caldwell, Jr., Joshua Rhodes, J. McM. King, Walter Chess, Thomas Evans and William Montgomery. Appeal of Joshua Rhodes. Reported in 224 Pa. 103, -----	Affirmed.
Commonwealth of Pennsylvania vs. William Stewart, Walter Chess, William Montgomery, Thomas Evans, Robert McAfee, William H. Latshaw, Joshua W. Rhodes and Henry Oliver. Appeal of Executors of Joshua W. Rhodes, deceased. Reported in 224 Pa. 114, -----	Affirmed.
Commonwealth of Pennsylvania vs. John Caldwell, Jr., Joshua Rhodes, J. McM. King, Walter Chess, Thomas Evans and William Montgomery. Appeal of Walter Chess. Reported in 224 Pa. 114, -----	Affirmed.
Commonwealth of Pennsylvania vs. William Stewart, Walter Chess, William Montgomery, Thomas Evans, Robert McAfee, Joshua W. Rhodes, Henry Oliver and William H. Latshaw. Appeal of Walter Chess. Reported in 224 Pa. 115, -----	Affirmed.
Commonwealth of Pennsylvania vs. John Caldwell, Jr., Joshua Rhodes, J. McM. King, Walter Chess, Thomas Evans and W. Montgomery. Appeal of Thomas Evans. Reported in 224 Pa. 115, -----	Affirmed.
Commonwealth of Pennsylvania vs. William Stewart, Walter Chess, Wm. Montgomery, Thomas Evans, Robert McAfee, Joshua W. Rhodes, Henry Oliver and Wm. H. Latshaw. Appeal of Thomas Evans. Reported in 224 Pa. 116, -----	Affirmed.
Commonwealth of Pennsylvania, ex rel M. Hampton Todd, Attorney General, vs. The Lincoln Savings and Trust Company of Philadelphia, Appellant, -----	Pending.
The Philadelphia & Reading Railway Company vs. County of Philadelphia, Appellant. Reported in 228 Pa. 505, -----	Affirmed.
Commonwealth of Pennsylvania Appellant vs. Filbert Paving and Construction Company. Reported in 229 Pa. 231, -----	Affirmed.
Commonwealth of Pennsylvania, Appellant, vs. Mortgage Trust Company of Pennsylvania. Reported in 227 Pa. 163, -----	Affirmed.
Commonwealth of Pennsylvania vs. Clairton Steel Company, Appellant. Reported in 229 Pa. 246, -----	Affirmed.
Commonwealth of Pennsylvania vs. Wm. P. Snyder, Appellant. Reported in 227 Pa. 346, -----	Affirmed.
Commonwealth of Pennsylvania vs. James M. Shumaker, Appellant. Reported in 227 Pa. 347, -----	Affirmed.
Commonwealth of Pennsylvania, ex rel M. Hampton Todd, Attorney General, vs. John O. Sheatz, (State Treasurer). Reported in 228 Pa. 301, -----	Quo warranto. Judgment for Plaintiff.
The A. L. Roumfort Company, Incorporated, Appellant, vs. John C. Delaney, Chief Factory Inspector of Pennsylvania. Reported in 230 Pa. 374, -----	Affirmed.
Globe Theatrical Company, Incorporated, et al, Plaintiffs, Appellants, vs. John C. Delaney, Chief Factory Inspector of Pennsylvania, -----	Affirmed.

## SCHEDULE D.—Continued.

## LIST OF CASES ARGUED IN THE SUPREME COURT OF PENNSYLVANIA DURING THE YEARS 1909 AND 1910.

The Provident Life & Trust Company of Philadelphia vs. John S. Hammond and H. Gilbert Cassidy, Assessors and Simon Gratz, J. Wesley Durham and David N. Fell, Members of the Board of Revision of Taxes of the City and County of Philadelphia, Appellants. Reported in 230 Pa. 407, ----- Affirmed.

George E. Etter, Appellant, vs. Robert McAfee, Secretary of the Commonwealth of Pennsylvania, Isaac S. Hoffman, Samuel S. Miller and W. W. Wallower, County Commissioners and D. Frank Lebo, Commissioners' Clerk of the County of Dauphin, and J. Rowe Fletcher, Sheriff of the County of Dauphin. Reported in 229 Pa. 315, ----- Reversed.

## LIST OF CASES ARGUED IN THE SUPERIOR COURT OF PENNSYLVANIA DURING THE YEARS 1909 AND 1910.

Commonwealth of Pennsylvania vs. John H. Sanderson, Wm. P. Snyder, Wm. L. Mathues, James M. Shumaker. Appeal of John H. Sanderson. Reported in 40 Super. Ct. Rep. 416, ----- Affirmed.

Commonwealth of Pennsylvania vs. John H. Sanderson, Wm. P. Snyder, Wm. L. Mathues, James M. Shumaker. Appeal of Wm. P. Snyder. Reported in 40 Super. Ct. Rep. 485, ----- Affirmed.

Commonwealth of Pennsylvania vs. John H. Sanderson, Wm. P. Snyder, Wm. L. Mathues, James M. Shumaker. Appeal of Wm. L. Mathues. Reported in 40 Super. Ct. Rep. 546, ----- Affirmed.

Commonwealth of Pennsylvania vs. John H. Sanderson, Wm. P. Snyder, Wm. L. Mathues, James M. Shumaker. Appeal of James M. Shumaker. Reported in 40 Super. Ct. Rep. 547, ----- Affirmed.

Commonwealth of Pennsylvania, Appellant, vs. Charles A. Spotts. Reported in 45 Super. Ct. Rep. 100, ----- Affirmed.

Commonwealth of Pennsylvania vs. John H. Sanderson, Joseph M. Huston, James M. Shumaker, Wm. P. Snyder, Wm. L. Mathues, Appellants. Appeal of Joseph M. Huston, Defendant, ----- Affirmed.

Commonwealth of Pennsylvania vs. Meyer Gross, Appellant, ----- Non-pros.

## LIST OF CASES NOW PENDING IN THE CIRCUIT COURT OF THE UNITED STATES.

Charles Russell, of Three Tines, Pa., a Subject of the King of Great Britain and Ireland, Ancillary Administrator of the Estate of Charles F. McCay, Complainant, vs. Girard Trust Company of Philadelphia, a Corporation duly organized and existing under the laws of the State of Pennsylvania, Defendant.

Henry Heide, et al, vs. James Foust, Dairy and Food Commissioner, and Harry P. Cassidy.

## SCHEDULE E.

ACTIONS IN ASSUMPSIT INSTITUTED IN THE COMMON PLEAS OF  
DAUPHIN COUNTY.

Name of Defendant.	Nature of Claim.	Amount.	Remarks.
Harry C. Burger, late Treasurer of Blair County, and Benjamin M. Bunker, David Coke, H. S. Prutzman, John P. Levan, Frank Hast- ings, B. Bercowitz, J. C. Stineman and Charles B. Dudley, his sureties.	Suit on official bond,--	\$255 07	Paid.
Lancaster & Reading Narrow Gauge Railroad Company.	Loans, 1886, -----	999 50	Not found.
Lancaster & York Fur- nace Street Railway Company.	C. S., 1905, -----	1,398 75	\$1,000.00 paid; before Board of Accounts.
Lancaster & York Fur- nace Street Railway Company.	C. S., 1906, -----	1,250 00	Before Board of Accounts.
Lancaster & York Fur- nace Street Railway Company.	C. S. 1907, -----	1,250 00	Account reset- tled; paid.
Lancaster & York Fur- nace Street Railway Company.	Loans, 1905, -----	9 50	Paid.
Lancaster & York Fur- nace Street Railway Company.	Loans, 1906, -----	9 50	Paid.
Lancaster & York Fur- nace Street Railway Company.	Loans, 1907, -----	7 50	Paid.
Lancaster & York Fur- nace Street Railway Company.	Gross receipts, 1906, 6 months, -----	133 82	Paid.
Lancaster & York Fur- nace Street Railway Company.	Gross receipts, 1907, 6 months, -----	98 29	Paid.
Lancaster & York Fur- nace Street Railway Company.	Gross receipts, 1907, 6 months, -----	100 40	Paid.
Meily Company, -----	C. S. 1900, -----	52 07	Insolvent.
Meily Company, -----	C. S. 1901, -----	125 00	Insolvent.
Meily Company, -----	C. S. 1902, -----	125 00	Insolvent.
Meily Company, -----	C. S. 1903, -----	125 00	Insolvent.
Meily Company, -----	C. S. 1904, -----	125 00	Insolvent.
Dilworth, Porter & Com- pany, Limited.	C. S. 1903, -----	500 00	Submitted to Court.
Dilworth, Porter & Com- pany, Limited.	C. S. 1904, -----	500 00	Submitted to Court.
Dilworth, Porter & Com- pany, Limited.	C. S. 1905, -----	500 00	Submitted to Court.
Dilworth, Porter & Com- pany, Limited.	C. S. 1907, -----	1,066 36	Partly paid.
Consolidated Telephone Companies of Pennsyl- vania.	Loans, 1902, -----	683 22	Paid.
Consolidated Telephone Companies of Pennsyl- vania.	Loans, 1903, -----	4,188 70	Paid.
Consolidated Telephone Companies of Pennsyl- vania.	Loans, 1904, -----	4,723 82	Partly paid.
Consolidated Telephone Companies of Pennsyl- vania.	Loans, 1905, -----	5,434 44	Paid.

## SCHEDULE E.—Continued.

ACTIONS IN ASSUMPSIT INSTITUTED IN THE COMMON PLEAS OF  
DAUPHIN COUNTY.

Name of Defendant.	Nature of Claim.	Amount.	Remarks.
Consolidated Telephone Companies of Pennsylvania.	Loans, 1906, -----	\$6,073 28	Paid.
Consolidated Telephone Companies of Pennsylvania.	G. R., 1903, 6 mos., ----	903 62	Paid.
Consolidated Telephone Companies of Pennsylvania.	G. R., 1904, 6 mos., ----	1,118 20	Paid.
Consolidated Telephone Companies of Pennsylvania.	G. R., 1905, 6 mos., ----	1,188 52	Paid.
Consolidated Telephone Companies of Pennsylvania.	G. R. 1905, 6 mos., ----	1,203 32	Paid.
Consolidated Telephone Companies of Pennsylvania.	G. R., 1906, 6 mos., ----	1,248 62	Paid.
Consolidated Telephone Companies of Pennsylvania.	G. R. 1906, 6 mos., ----	1,273 65	Paid.
Consolidated Telephone Companies of Pennsylvania.	G. R., 1907, 6 mos., ----	1,538 55	Paid.
Consolidated Telephone Companies of Pennsylvania.	G. R. 1907, 6 mos., ----	1,479 78	Paid.
Consolidated Telephone Companies of Pennsylvania.	G. R., 1908, 6 mos., ----	1,507 85	Paid.
Woddropp & Welch Lumber Company.	C. S. 1900, -----	100 00	Tax lien entered.
Woddropp & Welch Lumber Company.	C. S. 1901, -----	100 00	Tax lien entered.
Woddropp & Welch Lumber Company.	C. S. 1902, -----	100 00	Tax lien entered.
Woddropp & Welch Lumber Company.	C. S. 1903, -----	100 00	Tax lien entered.
James Manufacturing Company.	C. S. 1896, -----	17 53	Paid.
James Manufacturing Company.	C. S. 1897, -----	15 02	Paid.
James Manufacturing Company.	C. S. 1898, -----	16 77	Paid.
James Manufacturing Company.	C. S. 1899, -----	16 77	Paid.
James Manufacturing Company.	C. S. 1900, -----	16 77	Paid.
James Manufacturing Company.	C. S. 1901, -----	16 77	Paid.
James Manufacturing Company.	C. S. 1902, -----	22 83	Paid.
James Manufacturing Company.	C. S. 1903, -----	24 75	Paid.
James Manufacturing Company.	C. S. 1904, -----	24 96	Paid.
Beamer Handle Manufacturing Company.	C. S. 1903, -----	45 81	Tax resettled; stricken off.
Beamer Handle Manufacturing Company.	C. S. 1906, -----	75 00	Tax resettled; stricken off.
Beamer Handle Manufacturing Company.	Loans, 1903, -----	21 83	Paid.



## SCHEDULE E.—Continued.

ACTIONS IN ASSUMPSIT INSTITUTED IN THE COMMON PLEAS OF  
DAUPHIN COUNTY.

Name of Defendant.	Nature of Claim.	Amount.	Remarks.
Beamer Handle Manufacturing Company.	Loans, 1906, -----	\$93 58	Paid.
Beamer Handle Manufacturing Company.	C. S. 1907, -----	5 00	Paid.
Penn Knitting Company,	C. S. 1902, -----	87 50	Defunct; judgment for Com'th.
Scranton Yarn Finishing Company.	C. S. 1905, -----	42 50	Paid.
Scranton Yarn Finishing Company.	C. S. 1906, -----	42 50	Paid.
Scranton Yarn Finishing Company.	Loans, 1905, -----	58 52	Paid.
Scranton Yarn Finishing Company.	Loans, 1906, -----	38 00	Paid.
James Brothers Lumber Company.	C. S. 1895, -----	68 75	Tax resettled; stricken off.
James Brothers Lumber Company.	C. S. 1896, -----	301 42	Paid.
James Brothers Lumber Company.	C. S. 1897, -----	287 09	Paid.
James Brothers Lumber Company.	C. S. 1898, -----	270 53	Paid.
James Brothers Lumber Company.	C. S. 1899, -----	298 90	Paid.
James Brothers Lumber Company.	C. S. 1900, -----	218 88	Paid.
James Brothers Lumber Company.	C. S. 1901, -----	219 39	Paid.
James Brothers Lumber Company.	C. S. 1902, -----	215 65	Paid.
James Brothers Lumber Company.	C. S. 1903, -----	221 12	Paid.
James Brothers Lumber Company.	C. S. 1904, -----	247 57	Paid.
James Brothers Lumber Company.	C. S. 1905, -----	239 95	Paid.
James Brothers Lumber Company.	C. S. 1906, -----	231 44	Paid.
James Brothers Lumber Company.	C. S. 1907, -----	228 93	Paid.
Delaware River Iron Ship Building & Engine Works Company.	C. S. 1907, -----	1,165 00	In hands of receiver.
Delaware River Iron Ship Building & Engine Works Company.	Loans, 1907, -----	760 00	In hands of receiver.
Tacony Land Company, -	C. S. 1892, -----	68 00	Tax liens entered; execution.
Tacony Land Company, -	C. S. 1898, -----	67 25	Tax liens entered; execution.
Tacony Land Company, -	C. S. 1899, -----	67 25	Tax liens entered; execution.
Tacony Land Company, -	C. S. 1900, -----	67 25	Tax liens entered; execution.
Tacony Land Company, -	C. S. 1901, -----	67 25	Tax liens entered; execution.

## SCHEDULE E.—Continued.

ACTIONS IN ASSUMPSIT INSTITUTED IN THE COMMON PLEAS OF  
DAUPHIN COUNTY.

Name of Defendant.	Nature of Claim.	Amount.	Remarks.
Tacony Land Company, -	C. S. 1902, -----	\$67 25	Tax liens entered; execution.
Tacony Land Company, -	C. S. 1903, -----	76 92	Tax liens entered; execution.
Tacony Land Company, -	C. S. 1904, -----	90 92	Tax liens entered; execution.
Tacony Land Company, -	C. S. 1905, -----	70 92	Tax liens entered; execution.
Tacony Land Company, -	C. S. 1906, -----	65 92	Tax liens entered; execution.
Tacony Land Company, -	C. S. 1907, -----	55 92	Tax liens entered; execution.
Whitemarsh & Upper Dublin Street Railway Company.	C. S. 1901-5, 7, -----	25 83	Not found.
Montgomery, Doylestown & New Hope Street Railway Company.	C. S. 1906, -----	5 00	Not found.
Montgomery, Doylestown & New Hope Street Railway Company.	C. S. 1901-5, 7, -----	26 88	Not found.
Kane & Elk Railroad Company.	Loans, 1903, -----	5 42	Paid.
Kane & Elk Railroad Company.	Loans, 1904, -----	40 94	Paid.
Kane & Elk Railroad Company.	Loans, 1905, -----	39 00	Paid.
Kane & Elk Railroad Company.	Loans, 1906, -----	38 00	Paid.
Kane & Elk Railroad Company.	Loans, 1907, -----	38 00	Paid.
Kane & Elk Railroad Company.	G. R. 1902, 12 mo., -----	79 41	Paid.
Kane & Elk Railroad Company.	G. R. 1903, 12 mo., -----	101 60	Paid.
Kane & Elk Railroad Company.	G. R. 1904, 12 mo., -----	82 90	Paid.
Kane & Elk Railroad Company.	G. R. 1905, 12 mo., -----	128 76	Paid.
Kane & Elk Railroad Company.	G. R. 1906, 12 mo., -----	164 02	Paid.
Kane & Elk Railroad Company.	G. R. 1907, 12 mo., -----	226 40	Paid.
Kane & Elk Railroad Company.	C. S. 1903, -----	75 00	Paid.
Kane & Elk Railroad Company.	C. S. 1904, -----	75 00	Paid.
Kane & Elk Railroad Company.	C. S. 1905, -----	75 00	Paid.
Kane & Elk Railroad Company.	C. S. 1906, -----	75 00	Paid.
Kane & Elk Railroad Company.	C. S. 1907, -----	93 75	Paid.
Elk & Highland Railroad Company.	C. S. 1903, -----	343 00	\$229.50 paid.
Elk & Highland Railroad Company.	C. S. 1904, -----	343 00	Paid.

## SCHEDULE E.—Continued.

ACTIONS IN ASSUMPSIT INSTITUTED IN THE COMMON PLEAS OF  
DAUPHIN COUNTY.

Name of Defendant.	Nature of Claim.	Amount.	Remarks.
Elk & Highland Railroad Company.	C. S. 1905, -----	\$343 00	Paid.
Elk & Highland Railroad Company.	C. S. 1906, -----	280 07	Paid.
Elk & Highland Railroad Company.	Loans, 1901, -----	13 30	Paid.
Elk & Highland Railroad Company.	Loans, 1902, -----	64 60	Paid.
Elk & Highland Railroad Company.	Loans, 1903, -----	62 50	Paid.
Elk & Highland Railroad Company.	Loans, 1904, -----	62 50	Paid.
Elk & Highland Railroad Company.	Loans, 1905, -----	62 50	Verdict for defendant.
Elk & Highland Railroad Company.	G. R. 1901, 12 mo., ----	209 35	Paid.
Elk & Highland Railroad Company.	G. R. 1904, 12 mo., ----	131 67	Paid.
Elk & Highland Railroad Company.	G. R. 1905, 12 mo., ----	136 00	Paid.
Elk & Highland Railroad Company.	G. R. 1906, 6 mos., ----	38 91	Paid.
Elk & Highland Railroad Company.	G. R. 1907, 8, 23 Mo., ---	168 96	Paid.
Centre & Clearfield Street Railway Company.	C. S. 1901, -----	4 40	Paid.
Centre & Clearfield Street Railway Company.	C. S. 1902, -----	13 20	Paid.
Centre & Clearfield Street Railway Company.	C. S. 1905, -----	31 23	Paid.
Centre & Clearfield Street Railway Company.	C. S. 1906, -----	100 00	Paid.
Centre & Clearfield Street Railway Company.	C. S. 1907, -----	100 00	Paid.
Centre & Clearfield Street Railway Company.	Loans, 1906, -----	663 86	Paid.
Centre & Clearfield Street Railway Company.	Loans, 1907, -----	749 36	Paid.
Centre & Clearfield Street Railway Company.	G. R. 1904, 6 mo., ----	175 10	Paid.
Centre & Clearfield Street Railway Company.	G. R. 1904, 6 mo., ----	204 67	Paid.
Centre & Clearfield Street Railway Company.	G. R. 1905, 6 mo., ----	186 81	Paid.
Centre & Clearfield Street Railway Company.	G. R. 1905, 6 mo., ----	219 10	Paid.
Centre & Clearfield Street Railway Company.	G. R. 1906, 6 mo., ----	180 85	Paid.
Centre & Clearfield Street Railway Company.	G. R. 1906, 6 mo., ----	193 88	Paid.
Centre & Clearfield Street Railway Company.	G. R. 1907, 6 mo., ----	190 31	Paid.
Centre & Clearfield Street Railway Company.	G. R. 1907, 6 mo., ----	236 03	Paid.
Centre & Clearfield Street Railway Company.	G. R. 1908, 6 mo., ----	160 88	Paid.
Eaglesmere Railroad Company.	G. R. 1900, 6 mo., ----	47 20	Tax lien entered; receivership.
Eaglesmere Railroad Company.	G. R. 1900, 6 mo., ----	95 24	Tax lien entered; receivership.

## SCHEDULE E.—Continued.

ACTIONS IN ASSUMPSIT INSTITUTED IN THE COMMON PLEAS OF  
DAUPHIN COUNTY.

Name of Defendant.	Nature of Claim.	Amount.	Remarks.
Eaglesmere Railroad Company.	Loans, 1897, -----	\$84 40	Tax lien entered; receiver-ship.
Eaglesmere Railroad Company.	Loans, 1898, -----	102 73	Tax lien entered; receiver-ship.
Eaglesmere Railroad Company.	Loans, 1899, -----	115 63	Tax lien entered; receiver-ship.
Eaglesmere Railroad Company.	Loans, 1900, -----	283 42	Tax lien entered; receiver-ship.
Eaglesmere Railroad Company.	Loans, 1901, -----	317 30	Tax lien entered; receiver-ship.
Eaglesmere Railroad Company.	Loans, 1902, -----	380 00	Tax lien entered; receiver-ship.
Eaglesmere Railroad Company.	Loans, 1903, -----	380 00	Tax lien entered; receiver-ship.
Eaglesmere Railroad Company.	Loans, 1904, -----	380 00	Tax lien entered; receiver-ship.
Eaglesmere Railroad Company.	Loans, 1905, -----	452 87	Tax lien entered; receiver-ship.
Eaglesmere Railroad Company.	Loans, 1906, -----	452 87	Tax lien entered; receiver-ship.
Eaglesmere Railroad Company.	C. S. 1900, -----	25 00	Tax lien entered; receiver-ship.
Eaglesmere Railroad Company.	C. S. 1901, -----	100 00	Tax lien entered; receiver-ship.
Eaglesmere Railroad Company.	C. S. 1902, -----	100 00	Tax lien entered; receiver-ship.
Eaglesmere Railroad Company.	C. S. 1903, -----	100 00	Tax lien entered; receiver-ship.
Eaglesmere Railroad Company.	C. S. 1904, -----	100 00	Tax lien entered; receiver-ship.
Eaglesmere Railroad Company.	C. S. 1905, -----	100 00	Tax lien entered; receiver-ship.
Eaglesmere Railroad Company.	C. S. 1906, -----	100 00	Tax lien entered; receiver-ship.
Allentown & Reading Traction Company.	C. S. 1906, -----	150 00	Paid.
Allentown & Reading Traction Company.	C. S. 1907, -----	125 00	Paid.
Allentown & Reading Traction Company.	Loans, 1906, -----	2,351 54	Paid.
Allentown & Reading Traction Company.	Loans, 1907, -----	2,292 14	Paid.
Percy Mining Company,--	C. S. 1897, -----	150 00	Tax resettled; paid.
Forbes Coal Company, --	C. S. 1905, -----	18 75	Nulla bona.
Forbes Coal Company, --	C. S. 1906, -----	37 50	Nulla bona.

## SCHEDULE E.—Continued.

ACTIONS IN ASSUMPSIT INSTITUTED IN THE COMMON PLEAS OF  
DAUPHIN COUNTY.

Name of Defendant.	Nature of Claim.	Amount.	Remarks.
Forbes Coal Company, --	C. S. 1907, -----	\$37 50	Nulla bona.
Forbes Coal Company, --	C. S. 1908, -----	55 00	Nulla bona.
Altoona & Beech Creek Railroad Company.	C. S. 1899, -----	25 00	Paid.
Altoona & Beech Creek Railroad Company.	C. S. 1902, -----	50 00	Paid.
Altoona & Beech Creek Railroad Company.	C. S. 1903, -----	50 00	Paid.
Altoona & Beech Creek Railroad Company.	C. S. 1904, -----	50 00	Paid.
Altoona & Beech Creek Railroad Company.	C. S. 1905, -----	50 00	Paid.
Altoona & Beech Creek Railroad Company.	G. R. 1902, 6 mo., -----	32 77	Paid.
Altoona & Beech Creek Railroad Company.	G. R. 1902, 6 mo., -----	98 99	Paid.
Altoona & Beech Creek Railroad Company.	G. R. 1903, 6 mo., -----	186 12	Paid.
Altoona & Beech Creek Railroad Company.	G. R. 1903, 6 mo., -----	92 91	Paid.
Altoona & Beech Creek Railroad Company.	G. R. 1904, 6 mo., -----	403 78	Paid.
Altoona & Beech Creek Railroad Company.	G. R. 1904, 6 mo., -----	132 27	Paid.
Altoona & Beech Creek Railroad Company.	G. R. 1905, 6 mo., -----	47 88	Paid.
Altoona & Beech Creek Railroad Company.	G. R. 1905, 6 mo., -----	57 71	Paid.
Beaver Valley Electric Light & Power Com- pany.	Loans, 1898, -----	200 00	Claim resettled and with- drawn.
Beaver Valley Electric Light & Power Com- pany.	C. S. 1898, -----	170 00	Claim resettled and with- drawn.
Beaver Valley Electric Light & Power Com- pany.	C. S. 1899, -----	170 00	Claim resettled and with- drawn.
Beaver Valley Electric Light & Power Com- pany.	C. S. 1900, -----	170 00	Claim resettled and with- drawn.
Beaver Valley Electric Light & Power Com- pany.	C. S. 1901, -----	170 00	Claim resettled and with- drawn.
Seward Brick Company, .	C. S. 1904, -----	166 50	Paid.
Williamsport & North Branch Railroad Com- pany.	C. S. 1906, -----	1,055 25	Paid.
Williamsport & North Branch Railroad Com- pany.	C. S. 1907, -----	1,075 00	Paid.
Williamsport & North Branch Railroad Com- pany.	Loans, 1907, -----	153 90	Paid.
Williamsport & North Branch Railroad Com- pany.	G. R. 1907, 6 mos., -----	412 90	Paid.
Williamsport & North Branch Railroad Com- pany.	G. R. 1907, 6 mos., -----	507 52	Paid.
W. W. McBride Paper Company.	C. S. 1907, -----	475 00	Paid.
Penn Allen Portland Cement Company.	C. S. 1907, -----	121 37	Paid.

## SCHEDULE E.—Continued.

ACTIONS IN ASSUMPSIT INSTITUTED IN THE COMMON PLEAS OF  
DAUPHIN COUNTY.

Name of Defendant.	Nature of Claim.	Amount.	Remarks.
Penn Allen Portland Cement Company.	Loans, 1907, -----	\$1,327 39	Paid.
Meadville Traction Company.	C. S. 1903, -----	1,096 05	Paid.
Meadville Traction Company.	C. S. 1904, -----	1,100 00	Paid.
Meadville Traction Company.	C. S. 1905, -----	1,100 00	Paid.
Meadville Traction Company.	C. S. 1906, -----	1,900 00	Resettled; paid.
Meadville Traction Company.	Loans, 1906, -----	1,320 00	Resettled; stricken off.
Meadville Traction Company.	G. R. 1906, 6 mo., -----	189 20	Resettled; paid.
Meadville Traction Company.	G. R. 1907, 12 mo., -----	471 52	Resettled; paid.
Carson Coal Company, --	Loans, 1897, -----	36 21	Judgment for Com'th.
Carson Coal Company, --	Loans, 1898, -----	131 10	Judgment for Com'th.
Carson Coal Company, --	C. S. 1895, -----	24 00	Judgment for Com'th.
Carson Coal Company, --	C. S. 1896, -----	270 00	Judgment for Com'th.
Carson Coal Company, --	C. S. 1897, -----	280 00	Judgment for Com'th.
Carson Coal Company, --	C. S. 1898, -----	255 00	Judgment for Com'th.
Carson Coal Company, --	C. S. 1899, -----	250 00	Judgment for Com'th.
Carson Coal Company, --	C. S. 1906, -----	250 00	Judgment for Com'th.
Slate Belt Electric Street Railway Company.	C. S. 1901, 2, 4, 6, -----	2,950 00	Paid.
Altoona & Philipsburg Connecting Railroad Company.	C. S. 1892 to 1903, -----	2,596 02	Paid.
Trenton, New Hope & Lambertville Street Railway Company.	C. S. 1904, -----	132 00	Paid.
Trenton, New Hope & Lambertville Street Railway Company.	C. S. 1905, -----	550 00	Resettled; paid.
Trenton, New Hope & Lambertville Street Railway Company.	C. S. 1906, -----	500 00	Resettled; paid.
Trenton, New Hope & Lambertville Street Railway Company.	C. S. 1907, -----	500 00	Resettled; paid.
Trenton, New Hope & Lambertville Street Railway Company.	Loans, 1904, -----	733 34	Resettled; paid.
Trenton, New Hope & Lambertville Street Railway Company.	Loans, 1905, -----	1,760 00	Resettled; paid.
Trenton, New Hope & Lambertville Street Railway Company.	Loans, 1906, -----	1,290 56	Resettled; paid.
Trenton, New Hope & Lambertville Street Railway Company.	Loans, 1907, -----	1,544 00	Resettled; paid.
Trenton, New Hope & Lambertville Street Railway Company.	G. R. 1904, 6 mos., -----	52 80	Paid.

## SCHEDULE E.—Continued.

ACTIONS IN ASSUMPSIT INSTITUTED IN THE COMMON PLEAS OF  
DAUPHIN COUNTY.

Name of Defendant.	Nature of Claim.	Amount.	Remarks.
Trenton, New Hope & Lambertville Street Railway Company.	G. R. 1906, 6 mos., -----	\$244 82	Paid.
Trenton, New Hope & Lambertville Street Railway Company.	G. R. 1907, 6 mos., -----	175 52	Paid.
Trenton, New Hope & Lambertville Street Railway Company.	G. R. 1907, 6 mos., -----	253 90	Paid.
Trenton, New Hope & Lambertville Street Railway Company.	G. R. 1908, 6 mos., -----	166 29	Paid.
Guyler Gas Coal Company.	C. S. 1903, -----	77 00	Pending.
Guyler Gas Coal Company.	C. S. 1904, -----	154 00	Pending.
Guyler Gas Coal Company.	C. S. 1905, -----	154 00	Pending.
Guyler Gas Coal Company.	C. S. 1906, -----	154 00	Pending.
Guyler Gas Coal Company.	C. S. 1907, -----	154 00	Pending.
Interurban Railroad Company.	C. S. 1896-1908, -----	3,930 00	In hands of receiver.
Pittsburgh & Homestead Company.	C. S. 1906, -----	500 00	Paid.
Philadelphia Coal & Coke Company.	C. S. 1900-1901, -----	500 00	Defunct; insolvent.
Enterprise Slate Company.	Loans, 1891, 3, 4, 9, 1900 and 1902.	20 14	Paid.
Enterprise Slate Company.	C. S. 1885, 8, 9, 1890, 1, 3, 4.	62 50	Paid.
Enterprise Slate Company.	C. S. 1900-1907 inc., -----	90 00	Paid.
Brough Heat, Light & Power Company.	C. S. 1901-1907 inc., -----	31 67	Nihil habet.
Huntingdon Valley Street Railway Company.	C. S. 1902-1907, -----	26 42	Nihil habet.
Ambler & Jenkintown Street Railway Company.	C. S. 1901-1907, -----	39 21	Nihil habet.
Baltimore, Westminster & Gettysburg Street Railway Company.	C. S. 1901-7, -----	31 88	Nihil habet.
New Haven & Dunbar Railroad Company.	C. S. 1907, -----	125 00	Paid.
New Haven & Dunbar Railroad Company.	G. R. 1906, 6 mos., -----	199 70	Paid.
New Haven & Dunbar Railroad Company.	G. R. 1906, 6 mos., -----	273 14	Paid.
New Haven & Dunbar Railroad Company.	G. R. 1907, 6 mos., -----	168 60	Paid.
New Haven & Dunbar Railroad Company.	G. R. 1907, 6 mos., -----	111 27	Paid.
Thomas E. Kennedy, late Prothonotary, Recorder of Deeds and Register of Wills, of Sullivan County, James McFarlane, J. W. Flynn, William Murray, Jere Delgan and W. C. Graifley, his sureties.	Suit on official bond.	35 83	Paid.

## SCHEDULE E.—Continued.

ACTIONS IN ASSUMPSIT INSTITUTED IN THE COMMON PLEAS OF  
DAUPHIN COUNTY.

Name of Defendant.	Nature of Claim.	Amount.	Remarks.
Altoona & Philipsburg Connecting Railroad Company.	C. S. 1903, 4, 5, -----	\$700 00	Paid.
Samuel D. Coldren, late Register of Wills of Mifflin County, and Wilson S. Dellett, Andrew Swartzell, William O. Naginey, John Camp, Robert A. Naginey, J. K. Rhodes, John C. Shaken, John L. Ressler, Benjamin F. White and Samuel S. Brown, his sureties.	Suit on official bond,	7,832 12	Paid.
Perfection Glass Company.	Penalties, -----	1,000 00	Resettled; stricken off.
East Park Land Company.	C. S. 1897-98, -----	131 30	Resettled and paid.
East Park Land Company.	C. S. 1901, -----	65 65	Resettled and paid.
East Park Land Company.	C. S. 1899-1900, 1902-1908, -----	495 00	Resettled and paid.
Clyde Supply Company, -	C. S. 1908, -----	110 00	Resettled and paid.
Richardson & Ross Quarry Company.	C. S. 1904-5-6, -----	500 00	Resettled and paid.
Ashville Coal & Coke Company.	C. S. 1904-08, Loans, 1907, -----	372 73	Resettled and paid.
Pottstown Passenger Railway Company.	C. S. 1908, -----	500 00	Paid.
Pottstown Passenger Railway Company.	Loans, 1907, -----	380 00	Paid.
Carbon-Black Manufacturing Company.	C. S. 1902, -----	750 00	Resettled and paid.
Charleroi Water Company.	Loans, 1907, -----	280 00	Paid.
Mt. Equity Coal & Coke Company.	C. S. & Loans, 1907, ---	385 60	Resettled and paid.
Elk & Highland Railroad Company.	C. S. 1907-8, -----	616 00	Paid.
Butler Construction Company.	C. S. 1903-4-5, -----	349 07	Nihil habet.
Connellsville Trust Company.	C. S. 1905-6-7, -----	181 38	Judgment for Com'th.
Kane & Elk Railroad Company.	G. R. 1908, 18 mos., ---	264 00	Paid.
Athens Realty & Investment Company.	C. S. 1902-1907, -----	695 75	Resettled and paid.
Connellsville Trust Company.	Tax on shares, 1908, -	10 00	Judgment for Com'th.
Continental Trust Company, now The Netherlands Company.	C. S. 1902, -----	3,696 73	Pending.
Majestic Apartment House Company.	C. S. 1906, -----	10,000 00	Resettled and paid.
Pittsburgh & Homestead Company.	C. S. 1905, -----	133 75	Paid.
Waynesburg & Washington Packing & Provision Company.	C. S. 1903-7, -----	2,864 58	Verdict for Com'th.
St. Clair Opera House Company.	C. S. & L. 1903-7, -----	457 75	Paid.



## SCHEDULE E.—Continued.

ACTIONS IN ASSUMPSIT INSTITUTED IN THE COMMON PLEAS OF  
DAUPHIN COUNTY.

Name of Defendant.	Nature of Claim.	Amount.	Remarks.
Leighton Foundry & Machine Company.	C. S. 1903-4, L. 04, -----	\$166 44	Judgment for defendant.
National Relief Assurance Company.	C. S. 1903-7, -----	584 38	Tax liens filed.
National Relief Assurance Company.	G. R. 1903-9, -----	866 91	Tax liens filed.
Pittsburgh Company, ---	C. S. 1888, 1901-7, L. 1907-7, -----	7,142 97	Paid.
Liberty Shoe Company,--	C. S. 1902, 3, -----	81 90	Resettled and paid.
Leechburg Bridge Company.	C. S. 1902-6, -----	50 00	Nulla bona.
Liberty Hall Association of Allegheny.	C. S. 1902-6, -----	151 25	Nulla bona.
Leland Supply Company,	C. S. 1903-7, -----	247 50	Judgment for Com'th.
Loberty Stables Company	C. S. 1901-5, -----	130 62	Nulla bona.
Monessen Opera House Company.	C. S. 1904-7, -----	550 00	Nulla bona.
Cain Brothers Coal Company.	C. S. & L. 1907, -----	108 25	Judgment for Com'th.
Colonial Coal Company,	C. S. 1905-8, -----	380 40	Paid.
Mitchell-Fletcher Company, Incorporated.	Loans, 1907, -----	311 60	Verdict for defendant.
Morgan-Wright Company.	C. S. & L. 1906-8, -----	294 63	Paid.
Meadville & Cambridge Springs Street Railway Company.	C. S. & G. R. 1906, 7, --	559 04	Paid.
Ligonier Electric Light Company.	C. S. 1905-7. G. R. 1907-8,	197 43	Paid.
Kensington Brick Company.	C. S. & L, 1901-3, -----	352 01	Non est inventus.
Pittsburgh & Western Coal & Coke Company.	C. S. 1898, 99, -----	770 82	Suit discontinued.
Acme Lumber Supply Company.	C. S. 1906-8, -----	355 21	Judgment for Com'th.
American Foundry & Machine Company.	Loans, 1903-4, -----	197 93	Receivership. Receivership.
George Keller Brewing Company.	C. S. 1905, 6, 7, Loans, 1906-7, -----	1,099 18	Paid.
Freedley Meadow Land Company.	C. S. 1904, -----	50 00	Paid.
East McKeesport Water Company.	C. S. & L. 1904-6, -----	1,389 96	Judgment for Com'th.
Odd Fellows Hall Association of Lewistown.	C. S. 1852-79, 1901-1905, -	552 18	Receivership. Paid.
E. M. Brash Cigar Company.	Loans, 1906, 7, 8, -----	256 35	Judgment for defendant.
Fayette Coke & Furnace Company.	C. S. 1900-8, -----	742 50	Non est inventus.
New Kensington Distilling Company.	C. S. 1907-8, -----	879 00	To be re-settled.
Neversink Distilling Company.	C. S. 1907-8, -----	100 00	Paid.
Cambria Construction Company.	C. S. 1908, -----	275 00	Nulla bona.
Ashford Company, -----	C. S. & L., 1907, -----	253 36	Paid.
Grander Stove Company,--	L, 1889, 90, 92, 95, 1902 1903.	386 15	Judgment for defendant.

## SCHEDULE E.—Continued.

ACTIONS IN ASSUMPSIT INSTITUTED IN THE COMMON PLEAS OF  
DAUPHIN COUNTY.

Name of Defendant.	Nature of Claim.	Amount.	Remarks
Johns-Brash Cigar Company, now E. M. Brash Cigar Company.	C. S. 1905, L. 1906, -----	\$808 72	Judgment for defendant.
C. H. Coffroth & Company, Limited.	C. S. 1905-8, -----	165 00	In hands of Court.
Doylestown Real Estate Company.	C. S. & L. 1902-8, -----	1,270 50	Resettled and stricken off.
Chartiers Telephone Company.	C. S. 1906, 7, 8, -----	200 47	Paid.
Hook's Smelting Company.	L, 1899, 1903, -----	684 00	Nihil habet.
Halifax Water Company.	C. S. & L. 1906, 7, -----	144 00	Paid.
Shipman Koal Company.	C. S. 1905-7, -----	325 00	Paid.
Johnstown & Cramer Turnpike Company.	Loans, 1899-1907, -----	142 56	Paid.
Pittsburgh Woolen Company.	C. S. & L. 1905, -----	58 06	Judgment for Com'th.
Meadville Gas & Water Company.	C. S. 1877, -----	44 20	Claim withdrawn for re-settlement.
Real Estate and Mortgage Company, Limited.	C. S. 1901-5, -----	2,401 38	Paid.
American Plate Glass Company.	C. S. 1907, -----	141 94	Paid.
Wayman & Wood Company.	C. S. 1906, 7, 8, -----	1,423 12	Paid.
Warner Coal Mining Company.	C. S. 1902-7, -----	582 08	Nihil habet.
Mortie Water & Power Company.	C. S. 1898-1908, -----	12,100 00	Nihil habet.
Squirrel Hill Land Company.	C. S. 1904-7, -----	1,615 62	Judgment for Com'th.
Stephens Tin Mining, Milling & Manufacturing Company.	C. S. 1890, 94, 1902-8, L. 1902, 3, 6, 7, 8.	575 40	Paid.
Standard Electric Company of Parsons.	C. S. & L. 1899-1907, G. R. 1898, 1907.	2,277 50	Paid.
West Side Electric Light Company, Kingston.	C. S. & G. R. 1904, 5, --	596 00	Resettled and paid.
Bellwood Electric Light Company.	C. S. & G. R. 1892-1900, Loans, 1893-1900.	816 58	Pending before board of accounts.
Venango Bridge Company	C. S. 1902, -----	39 18	Judgment for Com'th.
Pottstown & West Chester Electric Railway Company.	C. S. 1904-8, -----	192 50	Nihil habet.
Belle Vernon Bridge Company.	Loans, 1902, -----	313 88	Paid.
Charles L. Bailey & Company, Incorporated.	C. S. 1897, -----	162 50	Paid.
Austin Borough, Potter County.	Loans, 1904, 7, 8, -----	38 50	Paid.
Old Forge Borough, Lackawanna County.	Loans, 1908, -----	47 50	Paid.
Linden Land & Building Company.	C. S. 1907-8, -----	806 60	Nulla bona.
Russell B. Coal Company.	C. S. 1897, -----	395 83	Defunct.
Knight, Coane & Churchhill Company, Limited.	C. S. 1903-6, -----	672 92	Resettled and paid.
Duval Coal Mining Company.	C. S. 1900-8, -----	2,894 79	Nihil habet.
Butler Coal & Coke Company.	C. S. & L. 1908, -----	172 80	Paid.

## SCHEDULE E.—Continued.

ACTIONS IN ASSUMPSIT INSTITUTED IN THE COMMON PLEAS OF  
DAUPHIN COUNTY.

Name of Defendant.	Nature of Claim.	Amount.	Remarks.
Luzerne County Brewing Company.	C. S. & L. 1907, -----	\$680 40	Paid.
Kramer-Kirk Company, --	C. S. 1906, 7, -----	45 00	Paid.
M. Stipp Construction Company.	C. S. 1906, 7, 8, -----	1,466 66	Resettled and paid.
Tarentum Savings & Trust Company.	Tax on shares, 1909, --	422 53	Paid.
New York, Pittsburgh & Chicago Air Line Railroad Company.	C. S. 1907, -----	250 00	Paid.
Ridgewood Coal Company	C. S. 1906, 7, 8, -----	572 91	Resettled and paid.
Monterey Quarrying Company.	C. S. 1905-8, -----	648 54	Resettled and paid.
Smithport Coal Company	C. S. 1906-8, -----	733 34	Nulla bona.
Panther Run Coal Company.	C. S. & L. 1908, -----	559 20	Paid.
Forks Station Land Company.	C. S. 1897-07, -----	806 00	Resettled and paid.
Monongahela Valley Land Company.	C. S. 1906, 7, 8, -----	88 00	Paid.
Peoples Light, Heat & Power Company,, Mahanoy City.	C. S. & L. 1908, G. R. 1907-9.	649 95	Paid.
Pittsburgh-Cambria Coal Company.	C. S. 1906-7-8, -----	293 34	Resettled and paid.
Moshannon Coal Mining Company.	C. S. & L. 1908, -----	785 09	Paid.
Beaver County Lumber & Land Company.	C. S. 1905-8, Penalty, -	687 91	Nulla bona.
Williamsport & North Branch Railroad Company.	C. S. & L. 1908, G. R. 1908,9.	2,416 34	Paid.
Wolfenden, Shore & Company.	C. S. 1905, -----	1,125 00	Resettled and paid.
Eastern Construction Company.	C. S. 1904-8 & penalty,	1,794 78	Defunct.
Eagle Printing Company,	C. S. 1903-8 & penalty,	1,267 71	Tax resettled and stricken off.
Bochelli Non-Refillable Bottle Company.	C. S. 1905-08 & penalty,	625 12	Judgment for Com'th.
Schuykill Light, Heat & Power Company.	C. S. 1901-8, penalties,	1,312 12	Partly resettled; pending.
Conemaugh Powder Company.	C. S. 1903-8 & penalty,	3,547 91	Resettled and paid.
Great Lakes Coal Company.	C. S. & L. 1908, -----	7,913 17	Paid.
Fort Pitt Spring and Manufacturing Company.	Loans, 1905-8, -----	715 00	Resettled and paid.
County of Lycoming, ---	Maintenance of indigent insane.		Pending.
County of Northumberland.	Maintenance of indigent insane.		Pending.
Midland Coal Company, -	C. S. 1905, & penalty,	6,825 00	Resettled and paid.
Midland Coal Company, -	C. S. 1906, & penalty,	6,800 00	Resettled and paid.
Midland Coal Company,	C. S. 1907, & penalty,	6,655 00	Resettled and paid.

## SCHEDULE E.—Continued.

ACTIONS IN ASSUMPSIT INSTITUTED IN THE COMMON PLEAS OF  
DAUPHIN COUNTY.

Name of Defendant.	Nature of Claim.	Amount.	Remarks.
Midland Coal Company,	C. S. 1908, & penalty,	\$6,655 00	Resettled and paid.
Keystone Collieries Company.	C. S. 1907, 8, L. 1908, --	469 93	Judgment; execution.
Greer Filter Company, --	C. S. 1905-08, -----	2,039 58	Non est inventus.
American Plate Glass Company.	Loans, 1908, Bonus on Increase.	943 29	Judgment for Com'th.
Victory Coal Mining Company.	C. S. 1908, -----	200 00	Paid.
Citizens Light & Power Company, Oil City.	C. S. 1906, 7, 8, -----	1,125 00	Paid.
Relay Motor Car Company.	C. S. 1903, 4, 5, -----	825 00	Nihil habet.
Reading Cycle Company, now Relay Motor Car Company.	C. S. 1896-1900, -----	1,226 03	Nihil habet.
Reading Automobile & Gear Company, now Relay Motor Car Company.	C. S. 1901, 2, -----	550 00	Nihil habet.
Mifflin Land Improvement Company.	C. S. & L. 1901-8, -----	753 80	Resettled and paid.
Wilksburg Real Estate & Trust Company.	Tax on shares, 1908, --	1,271 64	Pending.
Fidelity & Deposit Company of Maryland.	Gross premiums, 1909, --	352 92	Pending.
Atlantic Portland Cement Company.	C. S. & L. 1907, -----	5,547 00	Resettled and paid.
East Brady Gas Company.	C. S. 1904-8 & penalty,	1,130 21	Nihil habet.
Homestead Machine Manufacturing Company.	C. S. 1905-8 & penalty, --	1,531 25	Defunct.
Forty Fort Silk Company.	C. S. 1906-8 & penalty,	1,267 71	Resettled and stricken off.
Fuller Engineering Company.	C. S. 1906-8 & penalty,	2,138 54	Resettled; paid.
Pennsylvania, Beech Creek & Eastern Coal Company.	C. S. 1906-08 & penalty,	1,750 10	Nihil habet.
Dunmore Borough, Lackawanna County.	Loans, 1905-08, -----	1,558 00	Resettled. paid.
McKees Rocks Manufacturing & Foundry Company.	C. S. 1902-8 & penalty, --	1,399 48	Defunct.
Keystone Glass Company,	C. S. 1905-8 & penalty,	1,710 00	Resettled. paid.
Acme Tea Company, ----	C. S. 1809, -----	10,000 00	Resettled. paid.
Thomas Moore Distilling Company.	C. S. 1908, -----	1,097 60	Receivership.
Saxonburg Mineral Spring Company.	C. S. & L. 1908, -----	194 30	Paid.
Erie Coal & Coke Company.	C. S. & L. 1905-8, -----	2,573 68	Resettled. paid.
Enterprise Land and Improvement Company.	C. S. & L. 1905-8, -----	289 08	Nulla bona.
Logan Company, -----	C. S. & L. 1908, -----	527 00	Resettled. paid.
Homestead Amusement Company.	C. S. & L. 1907, 8, ----	493 20	Nulla bona.
Greenough Red Ash Coal Company.	C. S. 1908, -----	2,200 00	Resettled. paid.

## SCHEDULE E.—Continued.

ACTIONS IN ASSUMPSIT INSTITUTED IN THE COMMON PLEAS OF  
DAUPHIN COUNTY.

Name of Defendant.	Nature of Claim.	Amount.	Remarks.
Thornburg Land Com- pany.	C. S. 1901, Loans, 1901-5,	\$579 91	Tax liens en- tered.
Penfield Colliery Com- pany.	C. S. L. 1906-8, -----	429 00	Nihil habet.
Odd Fellows Masonic Building Association.	C. S. 1906-8, -----	214 50	Paid.
Driftwood Improvement Company.	C. S. 1906-8, -----	33 00	Defunct.
Oswayo Borough Tele- phone Company.	C. S. 1905-7, -----	156 00	Paid.
Campbell-Hathaway Com- pany.	C. S. 1903-8, -----	217 60	Paid.
Keystone Indemnity Com- pany.	C. S. 1904-8, -----	315 11	Partly paid.
Monongahela Manufactur- ing Company.	C. S. 1908, -----	27 50	Nihil habet.
Verstine-Hibbard Com- pany.	C. S. 1906, 8, Loans, 1906.	658 00	Paid.
High House Coal & Coke Company.	C. S. L. 1905-8, -----	1,122 00	Before Board Public Ac- counts.
East Dunmore Land Com- pany.	C. S. L. 1906-8, -----	233 64	Paid.
Baker & Jackman Com- pany.	C. S. 1905-8, -----	825 00	Paid.
Baymore & Hunn Com- pany.	C. S. 1901-8, -----	38 50	Resettled; stricken off.
Golbrock Improvement Company.	C. S. 1904-8, -----	165 00	Non est inv.
Greenville Street Railway Company.	C. S. 1901-8, -----	38 50	Resettled; stricken off.
G. Danenhauer & Sons Company.	C. S. 1908, -----	40 50	Paid.
Glen Olden Real Estate & Improvement Company.	C. S. 1905-8, -----	22 00	Paid.
Atlas Land Company, ---	C. S. 1903-8, -----	188 10	Non est inv.
Jacobs Creek Coal Com- pany.	C. S. 1906-8, -----	198 00	Nulla bona.
Kensington Improvement Company.	C. S. 1903-8, -----	577 50	Non est inv.
Homestead Gas Light & Fuel Company.	C. S. 1901-8, -----	44 00	Non est inv.
Hodgson Realty Company	C. S. 1908, -----	88 00	Judgment for Com'th.
Joseph Wolf Land Com- pany.	C. S. 1908, -----	110 00	Paid.
Hilltop Land Improve- ment Company.	C. S. & L. 1904-8, -----	286 00	Non est inv.
Land Security Company, -	C. S. 1907-8, -----	110 00	Resettled. paid.
Lake Ladore Improve- ment Company.	C. S. L. 1907, 8, -----	704 00	Resettled. paid.
Mutual Benefit Telephone Company.	C. S. 1905, 6, G. R. 1906, 1908.	81 65	Paid.
James B. Meeds Company,	C. S. 1908, -----	49 00	Nulla bona.
American Coal Company,	C. S. L. 1907, 8, -----	283 80	Resettled. paid.
Keystone Oil & Gas Com- pany.	C. S. 1891, -----	33 00	Nihil habet.
New Kensington Improve- ment Company.	C. S. 1907, 8, Loans, 1903-8.	403 80	Non est inv.
Philadelphia Coach Ma- terial Company.	C. S. 1908, -----	45 00	Paid.

## SCHEDULE E.—Continued.

ACTIONS IN ASSUMPSIT INSTITUTED IN THE COMMON PLEAS OF  
DAUPHIN COUNTY.

Name of Defendant.	Nature of Claim.	Amount.	Remarks.
Pennsylvania Real Estate Investment Company.	C. S. 1903-8, -----	\$132 00	Paid.
Uniontown Coke Company.	C. S. 1901-8, -----	41 50	Nulla bona.
Monongahela Valley Telephone Company.	C. S. 1906-8, -----	165 00	Resettled; paid.
Montgomery Cemetery Company.	C. S. 1907-8, -----	110 00	Paid.
Marcy Oil, Lumber & Mining Company.	C. S. 1898-08, -----	99 00	Judgment for Com'th.
Pittsburgh Land Company.	C. S. 1908, -----	87 50	Paid.
Island Coal Company, ..	C. S. 1907, 8, -----	275 00	Paid.
Philipsburg Electric Gas Power & Heating Company.	Interest on C. S. Loans & G. R. taxes paid.	406 94	Paid.
Bowman-Mell Company, -	Bonus in increase, ---	100 00	Paid.
Sheppard & Meyers Company.	Bonus on increase, ---	916 67	Paid.
West Chester, Kennett & Wilmington Electric Railway Company.	Bonus in increase, ---	1,946 67	Pending.
Midland Coal Company, -	C. S. 1903, -----	3,185 04	Paid.
Midland Coal Company, -	C. S. 1904, -----	3,185 04	Paid.

## SCHEDULE F.

## MANDAMUS PROCEEDINGS.

Name of Party.	Action Taken.
<p>Commonwealth, ex rel., Nellie Farnham.</p> <p>vs.</p> <p>Pennsylvania State Board of Examiners for Registration of Nurses of the State of Pennsylvania, composed of William S. Higbie, President, Albert E. Blackburn, Secretary and Treasurer and Roberta M. West, Alice M. Seabrooke and Ida F. Giles.</p>	<p>Writ awarded. Proceedings dismissed.</p>
<p>Commonwealth, ex rel., Patrick J. Sullivan.</p> <p>vs.</p> <p>Robert McAfee, Secretary of the Commonwealth.</p>	<p>Peremptory writ awarded.</p>
<p>Commonwealth, ex rel., Thomas Edgar.</p> <p>vs.</p> <p>Robert McAfee, Secretary of the Commonwealth.</p>	<p>Alternative writ awarded.</p>
<p>Commonwealth, ex rel., Samuel Abernathy.</p> <p>vs.</p> <p>Robert McAfee, Secretary of the Commonwealth.</p>	<p>Peremptory writ awarded.</p>
<p>Robert E. Lee, Plaintiff.</p> <p>vs.</p> <p>Robert McAfee, Secretary of the Commonwealth.</p>	<p>Alternative mandamus entered; petition dismissed.</p>

## SCHEDULE G.

## LIST OF EQUITY CASES.

Name of Party.	Action Taken.
<p>J. W. Oakford, C. D. Simpson, Taxpayers of and Residents in the State of Pennsylvania, and such other Taxpayers of the State of Pennsylvania as may hereafter desire to be Parties Plaintiff in this Bill and contribute to the expense thereof, Plaintiffs,</p> <p>vs.</p> <p>John O. Sheatz, Treasurer of the State of Pennsylvania, Joseph W. Hunter, State Highway Commissioner of the State of Pennsylvania and R. C. Jacobs and W. R. Richards, trading as The Maryland Company, Defendants.</p>	Bill filed; pending.
<p>The A. L. Roumfort Company, Incorporated.</p> <p>vs.</p> <p>John C. Delaney, Chief Factory Inspector of Pennsylvania.</p>	Injunction dissolved; bill dismissed; affirmed by Supreme Court on appeal.
<p>Globe Theatrical Company, Incorporated, et al., Plaintiffs.</p> <p>vs.</p> <p>John C. Delaney, Chief Factory Inspector of Pennsylvania.</p>	Injunction dissolved; bill dismissed; affirmed by Supreme Court on appeal.
<p>Sydney T. Isett and Wife.</p> <p>vs.</p> <p>William E. Meehan, Commissioner of Fisheries, et al.</p>	Injunction granted by the Huntingdon County Court, but decree modified by Supreme Court on appeal.
<p>M. L. Cukerbraun, et al.</p> <p>vs.</p> <p>John C. Delaney, Chief Factory Inspector and James R. Patterson, Deputy Factory Inspector.</p>	Preliminary injunction awarded by Lawrence County Court; held to await determination of the A. L. Roumfort case, supra.
<p>M. J. Gibbons, et al.</p> <p>vs.</p> <p>John C. Delaney, Chief Factory Inspector and James R. Patterson, Deputy Factory Inspector.</p>	Preliminary injunction awarded by Lawrence County Court; held to await determination of the A. L. Roumfort case, supra.
<p>John P. Harris Amusement Company, a Corporation, Plaintiff.</p> <p>vs.</p> <p>John C. Delaney, Chief Factory Inspector of the State of Pennsylvania, Defendant.</p>	Preliminary injunction granted by Common Pleas No. 2 of Allegheny County; determined by A. L. Roumfort case, supra.



## SCHEDULE G.—Continued.

## LIST OF EQUITY CASES.

Name of Party.	Action Taken.
<p>The Commonwealth of Pennsylvania, Plaintiff.</p> <p>vs.</p> <p>H. Burd Cassel, E. L. Reinhold and E. B. Reinhold, Partners doing business under the firm name of The Pennsylvania Construction Company and later Incorporated under the corporate name of The Penn Construction; the said Penn Construction Company, a corporation, Frank G. Harris, E. B. Hardenbergh, T. Larry Eyre, James M. Shumaker, Joseph M. Huston, William P. Snyder, W. Roger Fronefield, Executor of the last Will and Testament of W. L. Mathues, late of the Borough of Media, County of Delaware and State of Pennsylvania, deceased; the Commonwealth Trust Company, a corporation; the Harrisburg Trust Company, a corporation; Annie E. Barr and the Lancaster Trust Company, a corporation, Executors of the last Will and Testament of Sam. Matt. Fridy, late of the County of Lancaster and State of Pennsylvania, deceased, and John M. Froelich, defendants.</p>	<p>Bill and Stipulation filed; decree entered and \$200,000.00 paid by Defendants in satisfaction of said decree.</p>
<p>The Commonwealth of Pennsylvania, Plaintiff.</p> <p>vs.</p> <p>Frank G. Harris, E. B. Hardenbergh, William P. Snyder, W. Roger Fronefield, Executor of the last Will and Testament of William L. Mathues, late of the Borough of Media, County of Delaware and State of Pennsylvania, deceased; James M. Shumaker, Joseph M. Huston, The Commonwealth Title Insurance &amp; Trust Company, a corporation, Dimmer Beeber and Pedro G. Salome, Executors of the last Will and Testament of John H. Sanderson, late of the City and County of Philadelphia and State of Pennsylvania, deceased; the Commonwealth Trust Company, a corporation; the Harrisburg Trust Company, a corporation; Annie E. Barr and the Lancaster Trust Company, a corporation, Executors of the last Will and Testament of Sam. Matt. Fridy, late of the County of Lancaster and State of Pennsylvania, deceased, and John M. Froelich, defendants.</p>	<p>Bill and Stipulation filed; decree entered and \$1,100,000.00 paid by defendants in satisfaction of the said decree.</p>
<p>Commonwealth of Pennsylvania, ex rel., Samuel G. Dixon, Commissioner of Health, Plaintiff.</p> <p>vs.</p> <p>Borough of East Washington, Defendant.</p>	<p>Injunction bill filed in Common Pleas of Washington County sitting in Equity; pending.</p>

## SCHEDULE G.—Continued.

## LIST OF EQUITY CASES.

Name of Party.	Action Taken.
<p>George E. Etter.  vs.  Robert McAfee, Secretary of the Commonwealth of Pennsylvania, Isaac S. Hoffman, Samuel S. Miller and W. W. Wallower, County Commissioners, and E. Frank Lieb, Commissioners' Clerk, of the County of Dauphin, and J. Rowe Fletcher, Sheriff of the County of Dauphin.</p>	<p>Bill and Demurrer filed; Bill dismissed; affirmed by Supreme Court on appeal.</p>
<p>Daniel B. Sullivan.  vs.  Robert McAfee, Secretary of the Commonwealth of Pennsylvania, and Berkey H. Boyd.</p>	<p>Bill and Answer filed; Preliminary Injunction dissolved.</p>
<p>William S. Higbie, Robert M. West, Albert E. Blackburn, Alice M. Seabrooke and Ida F. Giles, constituting the State Board for Registration of Nurses, Plaintiffs.  vs.  Eugene Underhill, Jacob R. Jordan, Daniel H. Frazier and Henry Beates, Jr., Defendants.</p>	<p>Bill and Answer filed in Common Pleas No. 3, Philadelphia County, sitting in Equity; pending.</p>

## SCHEDULE H.

## QUO WARRANTO PROCEEDINGS.

Name of Party.	Action Taken.
Sunbury & Northumberland Electric Railway Company.	Allowed; Judgment of non pros. entered.
New Castle Trust Company, -----	Allowed; decree of ouster.
United States Savings & Trust Company.	Allowed; decree of ouster.
Elizabeth Savings & Trust Company,	Allowed; decree of ouster.
People's Trust Company of Brownsville.	Allowed; decree of ouster.
Wilkesburg Savings & Trust Company.	Allowed; decree of ouster.
Leighton Banking & Trust Company	Allowed; decree of ouster.
Highland Trust Company, -----	Allowed; decree of ouster.
Avonmore Savings & Trust Company,	Allowed; decree of ouster.
Industrial Savings & Trust Company,	Allowed; decree of ouster.
Western Pennsylvania Trust Company.	Allowed; decree of ouster.
Connellsville Trust Company, -----	Allowed; decree of ouster.
Tienesta Trust Company, -----	Allowed; decree of ouster.
International Trust Company, -----	Allowed; decree of ouster.
Port Pitt Trust Company, -----	Allowed; decree of ouster.
Pennsylvania Trust Company of Pittsburgh.	Allowed; decree of ouster.
Northern Trust Company of Pittsburgh.	Allowed; decree of ouster.
Consolidated Real Estate & Trust Company.	Allowed; decree of ouster.
Elizabeth Trust Company of Elizabeth, and Fidelity Trust, Safe Deposit Company of Bethlehem.	Allowed; decree of ouster.
Homewood Savings & Trust Company	Allowed; decree of ouster.
Swissvale Savings & Trust Company,	Allowed; decree of ouster.
Venango County Title & Trust Company.	Allowed; decree of ouster.
West End Trust Company of Pittsburgh.	Allowed; decree of ouster.
Chestnut Hill Trust Company, -----	Allowed; decree of ouster.
Leechburg Banking & Trust Company	Allowed; decree of ouster.
Butler Trust Company, -----	Allowed; decree of ouster.
Greenville Trust Company, -----	Allowed; decree of ouster.
Mt. Lebanon Land & Trust Company,	Allowed; Proceedings discontinued.
Beaver Falls Trust Company, -----	Allowed; decree of ouster.
Duquesne Trust Company, -----	Allowed; decree of ouster.
Oakmont Savings & Trust Company,	Allowed; decree of ouster.
German Savings & Trust Company, -	Allowed; decree of ouster.
C. C. Garletts, -----	Allowed; Proceedings discontinued.
Pittsburgh Brewing Company, -----	Allowed. Pending.
Independent Brewing Company of Pittsburgh.	Allowed. Pending.
Star Brewing Company, Greensburg, -	Allowed. Pending.
Victor Brewing Company, Jeanette, -	Allowed. Pending.
State Medical Institute, -----	Allowed; Proceedings discontinued.
The late Religious Society known as The Harmony Society, Susie C. Duss, last elected Trustee of said Society; John S. Duss, <i>de facto</i> Trustee of the said Society; and Susie C. Duss, Franz Gilman, sole surviving members of said Society.	Suggestion filed and writ awarded by C. P. of Beaver County; pending.
Harry F. Simmons.	Rule to show cause why registration of license should not be stricken from the Medical Register granted by Allegheny C. P.

## SCHEDULE H.—Continued.

## QUO WARRANTO PROCEEDINGS.

Name of Party.	Action Taken.
The Keystone Guard, -----	Suggestion and answer filed; proceedings discontinued.
National Protective Association, ----	Allowed. Decree of dissolution filed and Receiver appointed.
Citizens Light, Heat & Power Company of Pittsburgh.	Allowed; Suggestion and answer filed. Pending.
The Philadelphia Contributionship for the Insurance of Houses from Loss by Fire.	Suggestion and Demurrer filed. Pending.

## SCHEDULE I.

PROCEEDINGS INSTITUTED AGAINST INSURANCE COMPANIES,  
BUILDING AND LOAN ASSOCIATIONS, BANKS AND TRUST COM-  
PANIES.

Name.	Result.
Bank of Coal Center, ----- Garden Fire Insurance Company of Pennsylvania.	Dissolved. Receiver. Dissolved. Receiver.
Eastern Union Building & Loan Society.	Dissolved. Receiver.
Standard Building & Loan Associa- tion.	Dissolved. Receiver.
Mercantile Trust Company, -----	Dissolved. Receiver.
Land Trust Company, -----	Dissolved. Receiver.
Reserve Mutual Fire Insurance of Philadelphia.	Order to show cause, etc., granted. Proceedings discontinued.
American Trust Company of Philadel- phia.	Dissolved. Receiver.
Reserve Mutual Fire Insurance Com- pany of Philadelphia.	Dissolved. Receiver.
Kensington Mutual Fire Insurance Company of Philadelphia.	Dissolved. Receiver.
Lawrence Building & Loan Associa- tion of the 17th Ward, Pittsburgh.	Dissolved. Receiver.
Paxton Mutual Fire Insurance Com- pany.	Dissolved. Receiver.
Reliable Mutual Fire Insurance Com- pany.	Dissolved. Receiver.
Farmers Mutual Fire Insurance Com- pany of Crawford County.	Dissolved. Receiver.
Liberty Mutual Fire Insurance Com- pany of Philadelphia.	Dissolved. Receiver.
Lincoln Mutual Fire Insurance Com- pany of Philadelphia.	Dissolved. Receiver.

## SCHEDULE J.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Jan. 4,	James H. Worden, Prothonotary, docket fees, \$3.00 each in 52 cases adjusted since December 15, 1908, fees of office, -----	\$156 00
4,	Delaware & Atlantic Telegraph & Telephone Company: Capital stock, 1907, ----- \$225 00 Fees of office, ----- 11 25	236 25
4	Bethlehem City Water Company: Capital stock, 1907, ----- \$300 00 Fees of office, ----- 15 00	315 00
	Loans, 1907, ----- \$570 00 Fees of office, ----- 28 50	598 50
4,	Keystone Telephone Company of Philadelphia: Loans, 1907, ----- \$5 00 Fees of office, ----- 25	5 25
	Capital stock, 1907, ----- \$250 00 Fees of office, ----- 12 50	262 50
5,	Shanferoke Coal Company: Capital stock, 1907, ----- \$500 00 Fees of office, ----- 25 00	525 00
5,	Schuylkill Coal & Iron Company: Capital stock, 1907, ----- \$525 00 Fees of office, ----- 26 25	551 25
5,	Delaware & Hudson Company: Capital stock, 1907, ----- \$3,000 00 Fees of office, ----- 150 00	3,150 00
5,	Keystone Store Company: Capital stock, 1907, ----- \$50 00 Fees of office, ----- 2 50	52 50
5,	Buffalo & Susquehanna Coal & Coke Company: Capital stock, 1907, ----- \$1,325 00 Fees of office, ----- 66 25	1,391 25
11,	Equitable Illuminating Gas Light Company of Philadelphia: Loans, 1907, ----- \$700 00 Fees of office, ----- 35 00	735 00
11,	Edison Electric Light Company of Philadelphia: Capital stock, 1907, ----- \$1,750 00 Fees of office, ----- 87 50	1,837 50
11,	Erie Electric Motor Company: Capital stock, 1907, ----- \$300 00 Fees of office, ----- 15 00	315 00
11,	Fall Brook Coal Company: Capital stock, 1907, ----- \$750 00 Fees of office, ----- 37 50	787 50
15,	Lehigh Valley Transit Company: Loans, 1907, ----- \$103 90 Fees of office, ----- 5 20	109 10
15,	Allentown Electric Light & Power Company: Capital stock, 1907, ----- \$75 00 Fees of office, ----- 3 75	78 75

SCHEDULE J.—Continued.  
SCHEDULE OF COLLECTIONS.

Year.	Name	Amount.
Jan. 19,	Northampton & Bath Railroad Company:	
	Capital stock, 1907, -----	\$467 50
	Fees of office, -----	23 37
		490 87
20,	American Railways Company:	
	Bonus, 1907, -----	\$8 87
	Fees of office, -----	44
		9 31
	Capital stock, 1906, -----	\$28 72
	Fees of office, -----	1 44
		30 16
26,	Howard Gas Coal Company:	
	Capital stock, 1907, -----	\$75 00
	Fees of office, -----	3 75
		78 75
	Capital stock, 1906, -----	\$75 00
	Fees of office, -----	3 75
		78 75
27,	Dents Run Coal Company:	
	Capital stock, 1907, -----	\$120 00
	Fees of office, -----	6 00
		126 00
28,	Harbison-Walker Company:	
	Loans, 1907, -----	\$502 92
	Fees of office, -----	25 12
		528 04
28,	Harbison-Walker Refractories Company:	
	Loans, 1907, -----	1,000 62
	Fees of office, -----	50 00
		1,050 62
28,	Standard Real Estate Improvement Company:	
	Loans, 1907, -----	\$221 43
	Fees of office, -----	11 07
		232 50
28,	New York, Chicago & St. Louis Railroad Company:	
	Capital stock, 1907, -----	\$1,750 00
	Fees of office, -----	87 50
		1,837 50
28,	Scranton Railway Company:	
	Capital stock, 1907, -----	\$25 00
	Fees of office, -----	1 25
		26 25
28,	American Railway Company:	
	Capital stock, 1907, -----	\$30 00
	Fees of office, -----	1 50
		31 50
29,	T. W. Phillips Gas & Oil Company:	
	Loans, 1907, -----	\$966 24
	Fees of office, -----	48 31
		1,014 55
29,	Wilkes-Barre & Wyoming Valley Traction Company:	
	Loans, 1907, -----	\$951 22
	Fees of office, -----	47 56
		998 78
29,	Wilkes-Barre, Dallas & Harveys Lake Railway Company:	
	Loans, 1907, -----	\$186 20
	Fees of office, -----	9 31
		195 51
29,	Wyoming Valley Lace Mills:	
	Loans, 1907, -----	\$121 60
	Fees of office, -----	6 08
		127 68
29,	Ingersoll Rand Company:	
	Loans, 1906, -----	\$22 80
	Fees of office, -----	1 14
		23 94

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Jan. 29,	Ingersoll Rand Company—Continued:	
	Loans, 1907, -----	\$26 60
	Fees of office, -----	1 33
		\$27 93
29,	Atlas Portland Cement Company:	
	Capital stock, 1907, -----	\$125 00
	Fees of office, -----	6 25
		131 25
29,	Merion & Radnor Gas & Electric Company:	
	Loans, 1907, -----	\$950 00
	Fees of office, -----	47 50
		997 50
Feb. 1,	Upper Lehigh Coal Company:	
	Capital stock, 1907, -----	1,100 00
	Fees of office, -----	55 00
		1,155 00
1,	John P. Stetson Company:	
	Capital stock, 1907, -----	\$250 00
	Fees of office, -----	12 50
		262 50
1,	Seranton Electric Company:	
	Capital stock, 1907, -----	\$5 00
	Fees of office, -----	25
		5 25
1,	Olyphant Water Company:	
	Capital stock, 1907, -----	\$200 00
	Fees of office, -----	10 00
		210 00
1,	Santo Domingo Silver Mining Company:	
	Capital stock, 1904, -----	\$5 00
	Fees of office, -----	25
		5 25
1,	U. S. Electric Lighting Company:	
	Capital stock, 1907, -----	\$70 00
	Fees of office, -----	3 50
		73 50
1,	Westinghouse Air Brake Company:	
	Capital stock, 1907, -----	\$5,925 00
	Fees of office, -----	300 00
		6,225 00
1,	Northern Electric Light & Power Company:	
	Capital Stock, 1907, -----	\$50 00
	Fees of office, -----	2 50
		52 50
1,	Pennsylvania Heat, Light & Power Company:	
	Capital stock, 1907, -----	\$975 00
	Fees of office, -----	48 75
		1,023 75
2,	Summit Park Land Company:	
	Capital stock, 1907, -----	\$25 00
	Fees of office, -----	1 25
		26 25
2,	Tioga Improvement Company:	
	Capital stock, 1907, -----	\$127 50
	Fees of office, -----	6 38
		133 88
3,	Johnetta Coal Company:	
	Loans, 1907, -----	\$116 58
	Fees of office, -----	5 82
		122 40
3,	Union Railroad Company:	
	Capital stock, 1907, -----	\$5,000 00
	Fees of office, -----	250 00
		5,250 00



## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Feb. 3,	Atlas Portland Cement Company:	
	Loans, 1907, -----	\$67 00
	Fees of office, -----	3 35
		\$70 35
3,	York Haven Water & Power Company:	
	Capital stock, 1907, -----	\$600 00
	Fees of office, -----	30 00
		630 00
5,	Thompson Connellsville Coke Company:	
	Loans, 1906, -----	\$596 56
	Fees of office, -----	29 83
		626 39
	Loans, 1907, -----	\$1,452 64
	Fees of office, -----	72 61
		1,525 25
8,	Philadelphia Rapid Transit Company:	
	Capital stock, 1907, -----	\$6,320 23
	Fees of office, -----	316 01
		6,636 24
8,	Union Traction Company:	
	Capital stock, 1907, -----	\$800 00
	Fees of office, -----	40 00
		840 00
8,	Electric Traction Company:	
	Capital stock, 1907, -----	\$1,300 00
	Fees of office, -----	65 00
		1,365 00
8,	Peoples Traction Company:	
	Capital stock, 1907, -----	\$2,034 00
	Fees of office, -----	101 70
		2,135 70
8,	Darby, Media & Chester Street Railway Company:	
	Loans, 1907, -----	\$12 70
	Fees of office, -----	64
		13 34
8,	Doylestown & Willow Grove Railway Company:	
	Loans, 1907, -----	\$10 00
	Fees of office, -----	50
		10 50
8,	Electric Traction Company:	
	Loans, 1907, -----	\$5 99
	Fees of office, -----	30
		6 29
8,	Hustonville, Mantua & Fairmount Passenger Railway Company:	
	Loans, 1907, -----	\$7 50
	Fees of office, -----	38
		7 88
8,	Market Street Elevated Passenger Railway Company:	
	Loans, 1907, -----	\$10 00
	Fees of office, -----	50
		10 50
8,	Philadelphia & Willow Grove Street Railway Company:	
	Loans, 1907, -----	\$10 00
	Fees of office, -----	50
		10 50
8,	Peoples Passenger Railway Company:	
	Loans, 1907, -----	\$10 00
	Fees of office, -----	50
		10 50
8,	Union Traction Company:	
	Loans, 1907, -----	\$11 52
	Fees of office, -----	50
		12 10

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Feb. 8,	Philadelphia Traction Company: Capital stock, 1907, ----- \$4,970 24 Fees of office, ----- 248 51	\$5,218 75
8,	22nd Street & Allegheny Avenue Passenger Railway Company. Capital stock, 1907, ----- \$307 00 Fees of office, ----- 15 35	322 35
8,	Catharine & Bainbridge Streets Railway Company: Loans, 1907, ----- \$10 00 Fees of office, ----- 50	10 50
8,	Continental Passenger Railway Company: Loans, 1907, ----- \$10 00 Fees of office, ----- 50	10 50
8,	Empire Passenger Railway Company: Loans, 1907, ----- \$10 00 Fees of office, ----- 50	10 50
8,	Philadelphia & Darby Railway Company: Loans, 1907, ----- \$10 00 Fees of office, ----- 50	10 50
8,	Philadelphia City Passenger Railway Company: Loans, 1907, ----- \$10 00 Fees of office, ----- 50	10 50
8,	Philadelphia Traction Company: Loans, 1907, ----- \$11 78 Fees of office, ----- 59	12 37
8,	17th & 19th Streets Passenger Railway Company: Loans, 1907, ----- \$10 00 Fees of office, ----- 50	10 50
8,	13th and 15th Streets Passenger Railway Company: Loans, 1907, ----- \$8 20 Fees of office, ----- 41	8 61
8,	Union Passenger Railway Company: Loans, 1907, ----- \$10 00 Fees of office, ----- 50	10 50
8,	West Philadelphia Passenger Railway Company: Loans, 1907, ----- 12 08 Fees of office, ----- 60	12 68
8,	Schuylkill & Lehigh Valley Railroad Company: Capital stock, 1907, ----- \$275 00 Fees of office, ----- 13 75	288 75
8,	Pennsylvania & New York Canal & Railroad Company: Capital stock, 1907, ----- \$1,000 00 Fees of office, ----- 50 00	1,050 00
10,	James H. Worden, Prothonotary, docket fees, \$3.00 each, in 78 cases adjusted since January 4, 1909, fees of office,	234 00
11,	New York & Middle Coal Field Railroad and Coal Company. Capital stock, 1907, ----- \$500 00 Fees of office, ----- 25 00	525 00

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS

Year.	Name.	Amount.
Feb. 15,	Allegheny Valley Street Railway Company: Capital stock, 1907, ----- \$300 00 Fees of office, ----- 15 00	\$315 00
15,	Gimbel Bros., Inc.: Capital stock, 1907, ----- \$2,250 00 Fees of office, ----- 112 50	2,362 50
24,	Pennsylvania Coal & Coke Company: Loans, 1906, ----- \$8,875 00 Fees of office, ----- 443 75	9,318 75
	Capital stock, 1906, ----- \$4,000 00 Fees of office, ----- 200 00	4,200 00
24,	Beech Creek Coal & Coke Company: Capital stock, 1906, ----- \$625 00 Fees of office, ----- 31 25	656 25
24,	Beech Creek Coal Company: Capital stock, 1906, ----- \$5 00 Fees of office, ----- 25	5 25
26,	General Insurance Investment Company: Capital stock, 1907, ----- \$25 00 Fees of office, ----- 1 25	26 25
Mar. 3,	Agents & Insurers General Investment Company: Bonus, ----- \$33 46 Fees of office, ----- 1 67	35 13
3	The Poor District of Berwick Borough, Columbia County, Maintenance of Levina Knorr, an alleged indigent patient in Hospital for Insane at Danville, recovered by suit, -----	893 98
6,	Keystone Coal & Coke Company: Capital stock, 1907, ----- \$1,750 00 Fees of office, ----- 87 50	1,837 50
16,	Danville & Bloomsburg Street Railway Company: Capital stock, 1903, ----- \$3 00 Gross receipts, 1904 (6 mos.), ----- 47 23 Gross receipts, 1905 (1 year), ----- 208 57 Gross receipts, 1906 (1 year), ----- 211 60 Gross receipts, 1907 (1 year), ----- 202 66 Gross receipts, 1908 (6 mos.), ----- 89 51	762 57
17,	Greensburg & Hempfield Electric Street Railway Com- pany (now Pittsburg, McKeesport & Greensburg Rail- way Company): Capital stock, 1900, ----- \$5 00 Fees of office, ----- 25	5 25
	Capital stock, 1901-7, ----- \$5 00 Fees of office, ----- 25	5 25
17,	Pittsburg, McKeesport & Greensburg Street Railway Company: Capital stock, 1906 and 1907, ----- \$1,015 00 Fees of office, ----- 50 75	1,065 75

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Mar. 24,	Viola Young, Committee, etc., of Mazie L. Young; Viola Young and Thos. J. Price, Trustees under will of Thos. T. Young, dec'd., Maintenance of Mazie L. Young, an alleged indigent patient in State Hospital at Danville, Pa., recovered by Commonwealth, -----	\$552 66
26,	Beamer Handle Manufacturing Company:	
	Loans, 1903, -----	\$21 38
	Loans, 1906, -----	93 58
	Loans, 1907, -----	5 00
		119 96
29,	James Bros. Lumber Company:	
	Capital stock, 1896, -----	\$301 42
	Capital stock, 1897, -----	287 09
		588 51
29,	Kane & Elk Railroad Company:	
	Capital stock, 1903, -----	\$75 00
	Loans, 1903, -----	5 42
	Gross receipts, 1902, -----	79 41
	Gross receipts, 1903, -----	101 60
		261 43
April 2,	James F. Mickel late Recorder of Deeds, Bedford County:	
	Balance of fees due the Commonwealth on account, -----	\$26 00
		26 00
2,	Stuart Brothers Company:	
	Capital stock, 1901, -----	\$71 97
	Fees of office, -----	3 59
		75 56
5,	Beechwood Park Amusement Company:	
	Capital stock, 1907, -----	\$25 00
	Fees of office, -----	1 25
		26 25
8	Philadelphia & Chester Railway Company:	
	Loans, 1907, -----	\$418 00
	Fees of office, -----	20 90
		438 90
12,	West Chester Street Railway Company:	
	Gross receipts, 1907 (to December 31), --	\$570 91
	Gross receipts, 1908 (to June 30), -----	423 27
	Gross receipts, 1908 (to December 31), --	534 15
		1,528 33
13,	J. H. McMains, father, for maintenance of Josephine McMains, an alleged indigent patient in State Hospital at Danville, recovered by the Commonwealth, -----	562 47
14,	Lehighon Water Supply Company:	
	Loans, 1905-6-7, -----	\$1,456 88
	Fees of office, -----	72 84
		1,529 72
19,	Standard Gas Light Company, Danville:	
	Loans, 1905-6-7, -----	\$393 20
	Fees of office, -----	19 76
		412 96
19,	Standard Electric Light Company, Danville:	
	Loans, 1905-6-7, -----	\$242 25
	Fees of office, -----	12 11
		254 36
20,	James Manufacturing Company:	
	Capital stock, 1896, -----	\$17 53
	Capital stock, 1897, -----	15 02
	Capital stock, 1898, -----	16 77
	Capital stock, 1899, -----	16 77
	Capital stock, 1900, -----	16 77
	Capital stock, 1901, -----	16 77
	Capital stock, 1902, -----	22 83
	Capital stock, 1903, -----	24 75
	Capital stock, 1904, -----	24 96
	Fees of office, -----	8 60
		180 77

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Apr. 21,	West Chester Street Railway Company:	
	Loans, 1905, -----	\$2,338 00
27,	Mount Holly Paper Company:	
	Loans, 1900, -----	\$28 50
	Loans, 1901, -----	28 50
	Loans, 1902, -----	28 50
	Loans, 1903, -----	28 50
	Loans, 1904, -----	28 50
		142 50
	Capital stock, 1886, -----	\$16 20
	Capital stock, 1887, -----	16 20
	Capital stock, 1888, -----	16 20
	Capital stock, 1894, -----	30 00
	Capital stock, 1895, -----	30 00
	Capital stock, 1896, -----	30 00
	Capital stock, 1897, -----	30 00
	Capital stock, 1898, -----	30 00
	Capital stock, 1899, -----	30 00
	Capital stock, 1900, -----	30 00
	Capital stock, 1901, -----	30 00
	Capital stock, 1902, -----	30 00
	Capital stock, 1903, -----	30 00
	Capital stock, 1904, -----	30 00
		378 60
28,	Mount Holly Paper Company:	
	Loans, 1890, -----	\$123 12
	Capital stock, 1885, -----	300 00
	Capital stock, 1889, -----	17 35
	Capital stock, 1891, -----	16 94
	Capital stock, 1892, -----	25 78
	Capital stock, 1893, -----	23 52
		506 71
May 3,	Bell Telephone Company of Philadelphia:	
	Capital stock, 1907, -----	\$12,144 42
	Fees of office, -----	607 22
		12,751 64
3,	Hudson Coal Company:	
	Capital stock, 1907, -----	\$275 00
	Fees of office, -----	13 75
		288 75
7,	Center & Clearfield Street Railway Company:	
	Capital stock, 1901, -----	\$4 40
	Capital stock, 1902, -----	13 20
	Capital stock, 1905, -----	31 23
	Capital stock, 1906, -----	100 00
	Gross receipts, 1904 (6 mos.), -----	175 10
	Gross receipts, 1904 (6 mos.), -----	204 67
		528 60
10,	W. W. McBride Paper Company:	
	Fees of office, -----	23 75
10,	James H. Worden, Prothonotary, docket fees, \$3.00 each	
	on 29 cases adjusted since February 10, 1909, to date, --	87 00
11,	Buffalo & Susquehanna Coal & Coke Company:	
	Capital stock, 1908, -----	\$3,600 00
	Fees of office, -----	180 00
	Capital stock, 1909, -----	1,800 00
	Fees of office, -----	90 00
		5,670 00
11,	Slate Belt Electric Street Railway Company:	
	Capital stock, 1901-2-4-6, -----	\$400 00
	Fees of office, -----	20 00
		420 00

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
May 11,	Buffalo & Susquehanna Coal Mining Company:	
	Capital stock, 1908, -----	\$150 00
	Fees of office, -----	7 50
	Capital stock, 1909, -----	75 00
	Fees of office, -----	3 75
11,	Brush Electric Light Company:	
	Capital stock, 1907, -----	75 00
	Fees of office, -----	3 75
		\$6,405 00
12,	Sharon Coke Company:	
	Loans, 1907, -----	\$20 00
	Fees of office, -----	1 00
		21 00
12,	Union Steel Company:	
	Loans, 1906, -----	\$743 02
	Fees of office, -----	37 15
		780 17
	Loans, 1907, -----	\$2,163 40
	Fees of office, -----	108 17
		2,271 57
	Loans, 1905, -----	\$65 94
	Fees of office, -----	3 30
		69 24
12,	Sharon Steel Company:	
	Loans, 1904, -----	\$344 94
	Fees of office, -----	17 24
		362 18
12,	Clairton Steel Company:	
	Loans, 1906, -----	\$101 64
	Fees of office, -----	14 10
		115 74
14,	Harry C. Burger, late Treasurer of Blair County, and his sureties:	
	Balance due Commonwealth, -----	\$242 93
	Fees of office, -----	12 14
		255 07
17,	Altoona & Philipsburg Connecting Railroad Company:	
	Capital stock, 1892 to 1903, -----	\$300 00
	Fees of office, -----	15 00
		315 00
24,	West Chester Street Railway Company:	
	Loans, 1906, -----	
		2,338 00
26,	Stoddard Coal Company:	
	Capital stock, 1903, -----	\$200 00
	Capital stock, 1904, -----	50 00
	Capital stock, 1905, -----	55 00
	Capital stock, 1906, -----	55 00
		360 00
26,	Pittsburg Steel Construction Company:	
	Capital stock, 1906, -----	\$1 00
		1 00
26,	Deppen Brewing Company:	
	Loans, 1907, -----	\$1 00
		1 00
26,	Pure Oil Company:	
	Capital stock, 1907, -----	\$190 11
	Fees of office, -----	9 50
		199 61
26,	Pittsburg Oil & Gas Company:	
	Loans, 1904, -----	\$1 00
	Loans, 1905, -----	1 00
	Loans, 1906, -----	1 00
	Loans, 1907, -----	1 00
27,	Clinton Iron & Steel Company:	
	Loans, 1907, -----	
		4 00
		1 00

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
May 27,	McCreary & Company: Capital stock, 1907, -----	\$372 94
	Fees of office, -----	18 65
		\$391 59
27,	Insurance Company of North America: Capital stock, 1907, -----	\$225 01
	Fees of office, -----	11 25
		236 26
27,	International Harvester Company of America: Capital stock, 1907, -----	\$412 50
	Fees of office, -----	20 62
		433 12
27,	Pittsburg-Buffalo Company: Loans, 1907, -----	\$57 00
	Fees of office, -----	2 85
		59 85
27,	Executors of Joshua Rhodes, deceased, et al., in re Allegheny National Bank of Pittsburg, Balance due Commonwealth as per judgment of court: Principal and interest, -----	\$243,385 99
	Attorney's commission, 5 per cent., -----	5,000 00
	Costs, -----	115 00
		248,500 99
28,	Shenango Portland Cement Company: Capital stock, 1907, -----	\$12 50
	Fees of office, -----	62
		13 12
28,	Acme White Sand Company: Capital stock, 1904-7, -----	\$5 00
	Fees of office, -----	25
		5 25
28,	Lehigh Portland Cement Company: Capital stock, 1907, -----	\$100 63
	Fees of office, -----	5 03
		105 66
June 1,	Enterprise Slate Company: Loans, 1891, 3, 4 and 9, and 1900, 1902, ---	\$20 14
	Fees of office, -----	1 00
		21 14
	Capital stock, 1885-8-9, 1890-1-3 and 4, ---	\$62 50
	Fees of office, -----	3 13
		65 63
	Capital stock, 1900-7, -----	\$90 00
	Fees of office, -----	4 50
		94 50
1,	Reading Dairy Company: Capital stock, 1902-8, -----	\$34 93
	Fees of office, -----	1 75
		36 68
1,	Olimax Fire Brick Company: Capital stock, 1907, -----	\$16 85
	Fees of office, -----	84
		17 69
1,	New Haven & Dunbar Railroad Company: Capital stock, 1907, -----	\$125 00
	Fees of office, -----	6 25
		131 25
	Gross receipts, 1906 (6 mos.), -----	\$199 70
	Fees of office, -----	9 98
		209 68
	Gross receipts, 1906 (6 mos.), -----	\$273 14
	Fees of office, -----	13 65
		286 79

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
June 1,	New Haven & Dunbar Railroad Company—Continued:	
	Gross receipts, 1907 (6 mos.), -----	\$168 60
	Fees of office, -----	8 43
		\$177 03
	Gross receipts, 1907 (6 mos.), -----	\$111 27
	Fees of office, -----	5 56
		116 83
1,	National Automatic Weighing Machine Company:	
	Capital stock, 1907, -----	\$34 72
	Fees of office, -----	1 74
		36 46
3,	Bedford County Telephone Company:	
	Gross receipts, 1903 (12 mos.), -----	\$9 92
	Gross receipts, 1905 (18 mos.), -----	30 19
	Gross receipts, 1906 (6 mos.), -----	15 55
		55 66
3,	Bradford County Telephone Company:	
	Gross receipts, 1906 (18 mos.), -----	95 07
3,	Cambria County Telephone & Telegraph Company:	
	Capital stock, 1906, -----	\$25 00
	Capital stock, 1907, -----	5 00
	Loans, 1906, -----	38 00
	Loans, 1907, -----	38 00
	Gross receipts, 1906 (6 mos.), -----	81 68
		187 68
3,	Commercial Union Telephone Company:	
	Gross receipts, 1906 (14 mos.), -----	136 18
3,	Cumberland Valley Telephone Company:	
	Capital stock, 1902, -----	\$575 00
	Capital stock, 1903, -----	640 00
	Capital stock, 1904, -----	640 00
	Capital stock, 1905, balance, -----	87 03
		1,942 03
	Loans, 1904, -----	2,154 92
	Gross receipts, 1902 (6 mos.), -----	\$239 20
	Gross receipts, 1903 (6 mos.), -----	345 12
	Gross receipts, 1904 (6 mos.), -----	402 27
	Gross receipts, 1904 (6 mos.), -----	402 57
	Gross receipts, 1905 (6 mos.), -----	404 00
	Gross receipts, 1905 (6 mos.), -----	419 57
	Gross receipts, 1906 (6 mos.), -----	438 07
		3,062 18
3,	Huntingdon & Clearfield Telephone Company:	
	Gross receipts, 1906 (6 mos.), -----	216 08
3,	Indiana Telephone Company:	
	Gross receipts, 1906 (6 mos.), -----	63 09
3,	Lykens Telegraph & Telephone Company:	
	Capital stock, 1898-1901, -----	\$100 00
	Capital stock, 1903, -----	25 00
	Capital stock, 1904, -----	25 00
	Capital stock, 1905, -----	25 00
		175 00
	Gross receipts, 1902 (6 mos.), -----	\$10 25
	Gross receipts, 1903 (6 mos.), -----	16 17
	Gross receipts, 1903 (6 mos.), -----	18 78
	Gross receipts, 1904 (6 mos.), -----	19 49
	Gross receipts, 1906 (6 mos.), -----	24 67
	Gross receipts, 1906 (6 mos.), -----	26 17
		115 53



## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
June 3,	New Castle Telephone Company:	
	Loans, 1906, -----	\$95 00
	Loans, 1907, -----	95 00
	Gross receipts, 1898 (6 mos.), -----	48 00
		\$238 00
3,	United Telephone & Telegraph Company:	
	Capital stock, 1905, balance, -----	\$100 00
	Gross receipts, 1906 (6 mos.), -----	1,731 98
		1,831 98
3,	Warren Telephone & Telegraph Company:	
	Capital stock, 1899, -----	\$5 83
	Capital stock, 1900, -----	5 00
	Capital stock, 1901, -----	10 00
	Capital stock, 1902, -----	25 00
	Capital stock, 1903, -----	25 00
	Capital stock, 1904, -----	25 00
		95 83
4,	Eastern Pennsylvania Railways Company:	
	Loans, 1906, -----	\$1 00
	Loans, 1907, -----	\$11 20
	Fees of office, -----	55 00
		867 20
8,	Flint, Erving & Stoner Company:	
	Capital stock, 1907, -----	
		1,886 92
8,	Centre & Clearfield Street Railway Company:	
	Capital stock, 1907, -----	\$100 00
	Gross receipts, 1905 (6 mos.), -----	186 81
	Gross receipts, 1905 (6 mos.), -----	219 10
		505 91
9,	Trenton, New Hope & Lambertville Street Railway Company:	
	Gross receipts, 1904 (6 mos.), -----	\$52 80
	Gross receipts, 1906 (6 mos.), -----	244 82
	Gross receipts, 1907 (6 mos.), -----	175 52
	Gross receipts, 1907 (6 mos.), -----	253 90
	Gross receipts, 1908 (6 mos.), -----	166 29
	5 per cent. commission on \$893.33, -----	44 67
		938 00
18,	James F. Mickel, late Recorder of Deeds, Bedford County:	
	Balance due Commonwealth, -----	75 00
18,	Baker & Jackman Company:	
	Capital stock, 1904, -----	\$145 83
	6 per cent. interest, -----	70 00
		215 83
18,	Bowman Coal Mining Company:	
	Capital stock, 1908, -----	\$85 00
	Fees of office, -----	4 25
		89 25
18,	American Ice Company (N. J.):	
	Capital stock, 1908, -----	\$100 00
	Fees of office, -----	5 00
		105 00
18,	Bagdad Coal & Coke Company:	
	Capital stock, 1908, -----	\$62 50
	Fees of office, -----	3 12
		65 62
18,	Adam Scheidt Brewing Company:	
	Capital stock, 1908, -----	\$75 00
	Fees of office, -----	3 75
		78 75
18,	Black Creek Impt. Company:	
	Capital stock, 1908, -----	\$37 50
	Fees of office, -----	1 87
		39 37

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year	Name.	Amount.
June 18,	Allentown Gas Company:	
	Loans, 1907, -----	\$300 00
	Fees of office, -----	15 00
		\$315 00
21,	Latrobe Steel & Coupler Company:	
	Bonus, 1908, -----	\$5 00
	Fees of office, -----	25
		5 25
	Capital stock, 1908, -----	\$5 00
	Fees of office, -----	25
		5 25
21,	Cambria Iron Company:	
	Capital stock, 1908, -----	\$450 00
	Fees of office, -----	22 50
		472 50
21,	Cambria Incline Plane Company:	
	Capital stock, 1908, -----	\$55 00
	Fees of office, -----	2 75
		57 75
21,	Diamond Coal Land Company:	
	Capital stock, 1908, -----	\$75 00
	Fees of office, -----	3 75
		78 75
21,	International Navigation Company:	
	Capital stock, 1908, -----	\$73 74
	Fees of office, -----	3 68
		77 42
21,	Buck Run Coal Company:	
	Capital stock, 1908, -----	\$5 00
	Fees of office, -----	25
		5 25
21,	Fall Brook Coal Company:	
	Capital stock, 1908, -----	\$800 00
	Fees of office, -----	40 00
		840 00
21,	Cambria Steel Company:	
	Capital stock, 1908, -----	\$1,000 00
	Fees of office, -----	50 00
		1,050 00
22,	Lehigh & Wilkes-Barre Coal Company:	
	Capital stock, 1907, -----	\$1,750 00
	Fees of office, -----	87 50
		1,837 50
	Capital stock, 1908, -----	\$1,770 00
	Fees of office, -----	88 50
		1,858 50
22,	Scranton & Carbondale Traction Company:	
	Loans, 1907, -----	\$3 60
	Fees of office, -----	18
		3 78
22,	Pine Run Company:	
	Capital stock, 1908, -----	\$15 00
	Fees of office, -----	75
		15 75
22,	Manor Gas Coal Company:	
	Capital stock, 1908, -----	\$350 00
	Fees of office, -----	17 50
		367 50
22,	Dauphin County Gas Company:	
	Loans, 1907, -----	\$138 70
	Fees of office, -----	6 93
		145 63
22,	Chester County Gas Company:	
	Loans, 1907, -----	\$100 35
	Fees of office, -----	5 01
		105 36

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
June 22,	Lycoming Improvement Company:	
	Capital stock, 1907, -----	\$5 00
	Fees of office, -----	25
		\$5 25
22,	DuBois Electric Company:	
	Capital stock, 1908, -----	\$10 00
	Fees of office, -----	50
		10 50
22,	Packer Coal Company:	
	Capital stock, 1908, -----	\$25 00
	Fees of office, -----	1 25
		26 25
22,	Philadelphia Securities Company:	
	Loans, 1907, -----	\$67 40
	Fees of office, -----	3 37
		70 77
22,	Annora Coal Company:	
	Capital stock, 1908, -----	\$125 00
	Fees of office, -----	6 25
		131 25
22,	Avonmore Coal & Coke Company:	
	Capital stock, 1908, -----	\$5 00
	Fees of office, -----	25
		5 25
22,	Fairmount Park Transportation Company:	
	Capital stock, 1908, -----	\$1,150 00
	Fees of office, -----	57 50
		1,207 50
22,	Easton, Palmer & Bethlehem Street Railway Company:	
	Capital stock, 1907, -----	\$67 50
	Fees of office, -----	3 37
		70 87
22,	Easton & South Bethlehem Transit Company:	
	Capital stock, 1908, -----	\$67 50
	Fees of office, -----	3 37
		70 87
	Capital stock, 1907, -----	\$67 50
	Fees of office, -----	3 37
		70 87
22,	Bell Telephone Company of Pennsylvania:	
	Bonus, -----	\$9,500 00
	Fees of office, -----	475 00
		9,975 00
	Capital stock, 1908, -----	\$12,000 00
	Fees of office, -----	600 00
		12,600 00
22,	Brookwood Coal Company:	
	Capital stock, 1908, -----	\$75 00
	Fees of office, -----	3 75
		78 75
22,	Philadelphia Warehousing & Cold Storage Company:	
	Capital stock, 1908, -----	\$159 77
	Fees of office, -----	7 93
		167 75
22,	Bangor & Portland Railway Company:	
	Capital stock, 1908, -----	\$700 00
	Fees of office, -----	35 00
		735 00
22,	Manufacturers Gas & Fuel Company:	
	Capital stock, 1908, -----	\$5 00
	Fees of office, -----	25
		5 25
	Loans, 1908, -----	\$60 00
	Fees of office, -----	3 00
		63 00

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
June 22,	Manufacturers Gas and Fuel Company—Continued.	
	Capital stock, 1907, -----	\$1 00
	Fees of office, -----	05
		\$1 05
22,	Potter Gas Company:	
	Loans, 1908, -----	\$160 00
	Fees of office, -----	8 00
		168 00
	Capital stock, 1908, -----	\$250 00
	Fees of office, -----	12 50
		262 50
22,	Parrish Coal Company:	
	Capital stock, 1908, -----	\$110 00
	Fees of office, -----	5 50
		115 50
22,	Columbia & Montour Electric Railway Company:	
	Loans, 1908, -----	\$28 00
	Fees of office, -----	1 40
		29 40
22,	Madeira Hill & Company:	
	Capital stock, 1908, -----	\$202 26
	Fees of office, -----	10 11
		212 37
22,	The Good Roads Machinery Company:	
	Capital stock, 1908, -----	\$250 00
	Fees of office, -----	12 00
		262 00
22,	Mountain Supply Company:	
	Capital stock, 1907, -----	\$12 50
	Fees of office, -----	62
		13 12
22,	The Delaware & Hudson Company:	
	Capital stock, 1908, -----	\$7,500 00
	Fees of office, -----	375 00
		7,875 00
22,	Conshohocken Electric Light & Power Company:	
	Capital stock, 1908, -----	\$102 50
	Fees of office, -----	5 12
		107 62
22,	Lackawanna Steel Company:	
	Loans, 1908, -----	\$5 00
	Fees of office, -----	25
		5 25
	Capital stock, 1908, -----	\$5 00
	Fees of office, -----	25
		5 25
	Capital stock, 1905, -----	\$5 00
	Fees of office, -----	25
		5 25
23,	Thos. E. Kennedy, late Prothonotary, etc., of Sullivan County, et al:	
	Balance due Commonwealth, -----	\$35 83
	Interest, -----	1 97
	Fees of office, -----	1 79
		39 59
23,	American Improvement Company:	
	Capital stock, 1908, -----	\$125 00
	Fees of office, -----	6 25
		131 25
23,	Pocono Mountain Ice Company:	
	Capital stock, 1908, -----	\$50 00
	Fees of office, -----	2 50
		52 50

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
June 23,	Altoona & Philipsburg Connecting Railroad Company: Capital stock, 1903-4-5, ----- \$75 00 Fees of office, ----- 3 75	\$78 75
23,	Bethlehem & Nazareth Passenger Railway Company: Loans, 1908, ----- \$23 40 Fees of office, ----- 1 17	24 57
26,	C. H. Miller Hardware Company: Capital stock, 1907, -----	287 90
26,	Jerauld Shoe Company: Capital stock, 1904, ----- \$6 41 Capital stock, 1905-7, ----- 346 50	352 91
26,	Edri Coal Company: Capital stock, 1908, ----- \$75 00 Fees of office, ----- 3 75	78 75
26,	Haddon Coal Company: Capital stock, 1908, ----- \$50 00 Fees of office, ----- 2 50	52 50
26,	Monterey Coal Company: Capital stock, 1908, ----- \$35 00 Fees of office, ----- 1 75	36 75
26,	Leechburg Land & Improvement Company: Capital stock, 1908, ----- \$37 50 Fees of office, ----- 1 88	39 38
26,	Northampton Portland Cement Company: Capital stock, 1908, ----- \$60 00 Fees of office, ----- 3 00	63 00
26,	Hanover & Newport Railroad Company: Capital stock, 1908, ----- \$125 00 Fees of office, ----- 6 25	131 25
26,	McClintic-Marshall Construction Company: Loans, 1902, ----- \$60 00 Fees of office, ----- 3 00	63 00
26,	San Luis Valley Land & Mining Company: Capital stock, 1900, ----- \$1 00 Fees of office, ----- 05 Capital stock, 1901, ----- 1 00 Fees of office, ----- 05 Capital stock, 1902, ----- 1 00 Fees of office, ----- 05 Capital stock, 1907, ----- 1 00 Fees of office, ----- 05	4 20
26,	Eastern Securities Company: Capital stock, 1908, ----- \$40 00 Fees of office, ----- 2 00	42 00
26,	Central Pennsylvania Lumber Company: Capital stock, 1908, ----- \$3,250 00 Fees of office, ----- 162 50	3,412 50
26,	Welsbach Street Lighting Company of America: Capital stock, 1908, ----- \$11 13 Fees of office, ----- 55	11 68
28,	North & West Branch Telephone Company: Gross receipts, 1900 (12 mos.), -----	22 49

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
June 28,	Cumberland Valley Telephone Company: On account Loans, 1902, ----- \$1,079 52 On account Loans, 1903, ----- 1,019 58	\$2,099 10
28,	Hudson Coal Company: Capital stock, 1908, ----- \$250 00 Fees of office, ----- 12 50	262 50
28,	F. A. Poth & Sons, Incorporated: Capital stock, 1908, ----- \$250 00 Fees of office, ----- 12 50	262 50
28,	Dents Run Coal Company: Capital stock, 1908, ----- \$20 00 Fees of office, ----- 1 00	21 00
28,	The Pullman Company: Capital stock, 1908, ----- \$262 83 Fees of office, ----- 13 14	275 97
	Bonus, 1906, ----- \$2 50 Fees of office, ----- 12	2 62
	Bonus, 1907, ----- \$2 50 Fees of office, ----- 12	2 62
28,	Jersey Shore Electric Company: Capital stock, 1908, ----- \$45 00 Fees of office, ----- 2 25	47 25
28,	W. K. Niver Coal Company: Capital stock, 1908, ----- \$75 00 Fees of office, ----- 3 75	78 75
28,	Bethlehem City Water Company: Capital stock, 1908, ----- \$300 00 Fees of office, ----- 15 00	315 00
	Loans, 1908, ----- \$105 00 Fees of office, ----- 5 25	110 25
28,	Coudersport & Port Allegany Railroad Company: Loans, 1908, ----- \$465 00 Fees of office, ----- 23 25	488 25
28,	Edison Electric Illuminating Company, Williamsport: Capital stock, 1908, ----- \$100 00 Fees of office, ----- 5 00	105 00
28,	Irvona Coal & Coke Company: Capital stock, 1908, ----- \$1 00 Fees of office, ----- 05	1 05
28,	Julius Christensen & Company: Capital stock, 1908, ----- \$50 00 Fees of office, ----- 2 50	52 50
	Loans, 1907, ----- \$5 00 Fees of office, ----- 25	5 25
28,	Allentown Electric Light & Power Company: Capital stock, 1908, ----- \$75 00 Fees of office, ----- 3 75	78 75

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
June 28,	Dunkirk, Allegheny Valley & Pittsburg Railroad Company: Capital stock, 1908, ----- \$805 00 Fees of office, ----- 40 25	\$845 25
29,	Delaware, Lackawanna & Western Railroad Company: Capital stock, 1908, ----- \$12,500 00 Fees of office, ----- 625 00	13,125 00
29,	Panther Valley Water Company: Capital stock, 1907, ----- \$300 00 Fees of office, ----- 15 00	315 00
	Capital stock, 1908, ----- \$335 00 Fees of office, ----- 16 75	351 75
30,	Provident Life & Trust Company of Philadelphia: Capital stock, 1904, ----- \$21,502 50 Capital stock, 1905, ----- 28,500 00	50,002 50
	Capital stock, 1906, ----- \$32,000 00 Capital stock, 1907, ----- 17,500 00 Capital stock, 1908, ----- 21,000 00	70,500 00
30,	James H. Worden, Prothonotary, docket fees, \$3.00 each, in 149 cases adjusted to date and since May 10, 1909, ---	447 00
July 1,	Westmoreland Coal Company: Capital stock, 1908, ----- \$750 00 Fees of office, ----- 37 50	787 50
1,	Lukens Iron & Steel Company: Loans, 1908, ----- \$164 00 Fees of office, ----- 8 20	172 20
1,	Buffalo, Rochester & Pittsburg Railway Company: Capital stock, 1908, ----- \$2,000 00 Fees of office, ----- 100 00	2,100 00
1,	Westmoreland Railway Company (now the Pittsburg, McKeesport & Greensburg Railway Company): Capital stock, 1900, ----- \$150 00 Fees of office, ----- 7 50	157 50
	Capital stock 1901, ----- \$150 00 Fees of office, ----- 7 50	157 50
1,	Lackawanna Iron & Steel Company: Capital stock, 1908, ----- \$750 00 Fees of office, ----- 37 50	787 50
1,	American Railways Company: Capital stock, 1908, ----- \$26 71 Fees of office, ----- 1 33	28 04
1,	New York Central & Hudson River Railroad Company: Capital stock, 1908, ----- \$450 00 Fees of office, ----- 22 50	472 50
1,	Tide Water Pipe Company, Limited: Capital stock, 1908, ----- \$1,250 00 Fees of office, ----- 62 50	1,312 50

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
July 1,	Associated Producers Company:	
	Capital stock, 1908, -----	\$487 50
	Fees of office, -----	24 37
		\$511 87
1,	Lackawanna Coal & Coke Company:	
	Capital stock, 1908, -----	\$1 00
	Fees of office, -----	05
		1 05
1,	Nescopec Coal Company:	
	Capital stock, 1908, -----	\$135 00
	Fees of office, -----	6 75
		141 75
1,	Upper Lehigh Coal Company:	
	Capital stock, 1908, -----	\$950 00
	Fees of office, -----	47 50
		997 50
1,	Mid Valley Coal Company:	
	Capital stock, 1908, -----	\$700 00
	Fees of office, -----	35 00
		735 00
1,	Mid Valley Supply Company, Limited:	
	Capital stock, 1908, -----	\$50 00
	Fees of office, -----	2 50
		52 50
1,	Penn Gas Coal Company:	
	Capital stock, 1908, -----	\$1,350 00
	Fees of office, -----	67 50
		1,417 50
2,	Hollenbach Coal Company:	
	Capital stock, 1908, -----	\$500 00
	Fees of office, -----	25 00
		525 00
2,	Peoples Street Railway Company of Nanticoke & Newport:	
	Capital stock, 1908, -----	\$150 00
	Fees of office, -----	7 50
		157 00
2,	Eureka Electric Light, Heat & Power Company:	
	Capital stock, 1908, -----	\$17 50
	Fees of office, -----	87
		18 37
2,	Sterling Coal Company:	
	Capital stock, 1908, -----	\$100 00
	Fees of office, -----	5 00
		105 00
2,	Clearfield Bituminous Coal Corporation:	
	Capital stock, 1908, -----	\$150 00
	Fees of office, -----	7 50
		157 50
	Loans, 1908, -----	\$50 62
	Fees of office, -----	2 53
		53 15
2,	Merion & Radnor Gas & Electric Company:	
	Loans, 1908, -----	\$134 00
	Fees of office, -----	6 70
		140 70
2,	Dauphin County Gas Company:	
	Loans, 1908, -----	\$150 00
	Fees of office, -----	7 50
		157 50



## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
July 2,	Harrisburg Gas Company:	
	Loans, 1908, -----	\$975 00
	Fees of office, -----	48 75
		\$1,023 75
2,	Allentown Gas Company:	
	Loans, 1908, -----	\$300 00
	Fees of office, -----	15 00
		315 00
2,	Chester County Gas Company:	
	Loans, 1908, -----	\$110 00
	Fees of office, -----	5 50
		115 50
2,	Charles J. Webb & Company, Incorporated:	
	Capital stock, 1908, -----	\$293 00
	Fees of office, -----	14 65
		307 65
2,	Ledam & Worrall Company:	
	Capital stock, 1908, -----	\$50 00
	Fees of office, -----	2 50
		52 50
6,	Albert J. Edwards, Esq., of Pittsburg, docket fees in Allegheny National Bank cases, -----	18 00
6,	Welsbach Company:	
	Capital stock, 1908, -----	\$75 00
	Fees of office, -----	3 75
		78 75
6,	Wyoming Valley Coal Company:	
	Capital stock, 1907, -----	\$925 00
	Fees of office, -----	46 25
		971 25
	*Loans, 1907, -----	\$1 00
	Fees of office, -----	05
		1 05
6,	The Equitable Illuminating Gas Light Company of Philadelphia:	
	Loans, 1908, -----	\$2,250 00
	Fees of office, -----	112 50
		2,362 50
6,	Keystone Coal & Coke Company:	
	Capital stock, 1908, -----	\$2,500 00
	Fees of office, -----	125 00
		2,625 00
6,	Investment Company of Philadelphia:	
	Capital stock, 1908, -----	\$1,666 37
	Fees of office, -----	83 33
		1,750 00
6,	Lehigh Valley Transit Company:	
	Loans, 1908, -----	\$2,386 00
	Fees of office, -----	119 30
		2,505 30
6,	Philadelphia & Garrettford Street Railway Company:	
	Loans, 1908, -----	\$150 00
	Fees of office, -----	7 50
		157 50
6,	Reading Company:	
	Capital stock, 1907, -----	\$41,862 00
	Fees of office, -----	500 00
		42,362 00
6,	Union Steel Company:	
	Loans, 1908, -----	\$500 00
	Fees of office, -----	25 00
		\$525 00

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
July 6,	H. C. Frick Coke Company:	
	Loans, 1908, -----	\$360 00
	Fees of office, -----	18 00
		\$378 00
6,	Atlas Portland Cement Company:	
	Capital stock, 1908, -----	\$200 00
	Fees of office, -----	10 00
		210 00
6,	Lackawanna Light Company:	
	Loans, 1908, -----	\$65 00
	Fees of office, -----	3 25
		68 25
6,	Mountain Ice Company:	
	Capital stock, 1908, -----	\$106 83
	Fees of office, -----	5 34
		112 17
6,	Philadelphia & Bristol Water Company:	
	Loans, 1908, -----	\$50 00
	Fees of office, -----	2 50
		52 50
	Loans, 1907, -----	\$50 00
	Fees of office, -----	2 50
		52 50
6,	Diston Water Company:	
	Capital stock, 1906, -----	\$80 50
	Fees of office, -----	4 02
		84 52
	Capital stock, 1907, -----	\$87 50
	Fees of office, -----	4 37
		91 87
	Capital stock, 1908, -----	\$100 50
	Fees of office, -----	5 02
		105 52
7,	Meadville & Cambridge Springs Street Railway Company:	
	Loans, 1906, -----	\$285 00
	Fees of office, -----	14 25
		299 25
	Loans, 1907, -----	\$285 00
	Fees of office, -----	14 25
		299 25
7,	New Castle Telephone Company:	
	Loans, 1900-05 on account, -----	\$570 00
	Capital stock, 1900-05 on account, -----	600 00
		1,170 00
7,	Cumberland Valley Telephone Company:	
	Loans, 1903, on account, -----	966 77
7,	Centre & Clearfield Street Railway Company:	
	Gross receipts, 1906 (6 mos.), -----	\$180 85
	Gross receipts, 1906, (6 mos.), -----	193 88
	Gross receipts, 1908 (6 mos.), -----	160 88
		535 61
7,	Tioga Improvement Company:	
	Capital stock, 1908, -----	\$127 50
	Fees of office, -----	6 37
		133 87
7,	Quakertown Traction Company:	
	Loans, 1908, -----	\$885 00
	Fees of office, -----	44 25
		929 25

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
July 7,	Shanferoke Coal Company:	
	Capital stock, 1908, -----	\$500 00
	Fees of office, -----	25 00
		\$525 00
7,	Stevens Coal Company:	
	Capital stock, 1908, -----	\$1 00
	Fees of office, -----	05
		1 05
7,	J. M. Dodge Company:	
	Capital stock, 1908, -----	\$86 43
	Fees of office, -----	4 32
		90 75
8,	Johnstown Water Company:	
	Capital stock, 1908, -----	\$200 00
	Fees of office, -----	10 00
		210 00
9,	Pottstown Borough, Montgomery County:	
	Loans, 1901-6, balance, -----	884 00
9,	Philadelphia & Western Railway Company:	
	Capital stock, 1908, -----	\$200 00
	Fees of office, -----	10 00
		210 00
9,	Madeira Hill Coal Mining Company:	
	Capital stock, 1908, -----	\$87 50
	Fees of office, -----	4 37
		91 87
9,	Union Railroad Company:	
	Capital stock, 1908, -----	\$2,700 00
	Fees of office, -----	135 00
		2,835 00
12,	St. Clair Terminal Railroad Company:	
	Capital stock, 1908, -----	\$1,250 00
	Fees of office, -----	62 50
		1,312 50
	Capital stock, 1907, -----	\$375 00
	Fees of office, -----	18 75
		393 75
12,	Kane & Elk Railroad Company:	
	Capital stock, 1904, -----	\$75 00
	Loans, 1904, -----	40 94
	Gross receipts, 1904 (6 mos.), -----	82 90
		198 84
12,	Consolidated Telephone Companies of Pennsylvania:	
	Gross receipts, 1903 (6 mos.), -----	\$903 62
	Gross receipts, 1904 (6 mos.), -----	1,118 20
	Gross receipts, 1905 (6 mos.), -----	1,188 52
	Gross receipts, 1905 (6 mos.), -----	1,203 32
	Gross receipts, 1906 (6 mos.), -----	1,248 62
	Gross receipts, on account, 1906 (6 mos.), -----	337 72
		6,000 00
12,	Walnut Run Coal Company:	
	Capital stock, 1908, -----	\$125 00
	Fees of office, -----	6 25
		131 25
12,	Spring Brook Lumber Company:	
	Capital stock, 1908, -----	\$25 00
	Fees of office, -----	1 25
		26 25
12,	Standard Ice Manufacturing Company:	
	Loans, 1908, -----	\$237 50
	Fees of office, -----	11 87
		249 37

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
July 12,	Kingston Coal Company: Capital stock, 1908, ----- \$1,900 00 Fees of office, ----- 95 00	\$1,995 00
12,	Susquehanna River North & West Branch Telegraph Company: Capital stock, 1908, ----- \$25 00 Fees of office, ----- 1 25	26 25
13,	Jamestown & Franklin Railroad Company (now Jamestown, Franklin & Clearfield Railroad Company): Capital stock, 1908, ----- \$325 00 Fees of office, ----- 16 25	341 25
13,	Union Supply Company: Capital stock, 1908, ----- \$975 00 Fees of office, ----- 48 75	1,023 75
13,	Consumers Brewing Company of Erie (now Wayne Brewing Company): Capital stock, 1907, ----- \$25 00 Fees of office, ----- 1 25	26 25
14,	Gilpin Coal Company: Capital stock, 1908, ----- \$50 00 Fees of office, ----- 2 50	52 50
14,	National Mining Company: Capital stock, 1908, ----- \$500 00 Fees of office, ----- 25 00	525 00
14,	Carnegie Land Company: Capital stock, 1908, ----- \$450 00 Fees of office, ----- 22 50	472 50
14,	Sharon Land Company: Capital stock, 1908, ----- \$50 00 Fees of office, ----- 2 50	52 50
14,	Mingo Coal Company: Capital stock, 1908, ----- \$100 00 Fees of office, ----- 5 00	105 00
14,	Sharon Coke Company: Capital stock, 1908, ----- \$375 00 Fees of office, ----- 18 75	393 75
14,	Union Steel Company: Capital stock, 1908, ----- \$127 50 Fees of office, ----- 6 87	133 87
14,	Clairton Steel Company: Loans, 1907, ----- \$323 00 Fees of office, ----- 16 15	339 15
14,	Enterprise Slate Company: Capital stock, 1899, -----	12 50
14,	The Patriot Company: Loans, 1903, -----	121 17
14,	Meadville, Conneaut Lake & Linesville Railroad Company: Capital stock, 1908, ----- \$107 50 Fees of office, ----- 5 87	112 87

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
July 14,	Monongahela Southern Railroad Company: Capital stock, 1908, ----- \$800 00 Fees of office, ----- 40 00	\$840 00
14,	Powhatan Coal & Coke Company: Capital stock, 1908, ----- \$450 00 Fees of office, ----- 22 50	472 50
15,	Clearfield & Mahoning Railway Company: Capital stock, 1908, ----- \$475 00 Fees of office, ----- 23 75	498 75
17,	Pottstown Passenger Railway Company: Capital stock, 1908, ----- \$500 00 Loans, 1908, ----- 380 00	880 00
	Interest, ----- \$17 60 Fees of office, ----- 44 00	61 60
19,	Carnegie Natural Gas Company: Capital stock, 1908, ----- \$800 00 Fees of office, ----- 40 00	840 00
19,	Wilkes-Barre Eastern Railroad Company: Capital stock, 1908, ----- \$375 00 Fees of office, ----- 43 75	918 75
19,	Jefferson Railroad Company: Capital stock, 1908, ----- \$2,500 00 Fees of office, ----- 125 00	2,625 00
19,	Erie & Wyoming Valley Railroad Company: Capital stock, 1908, ----- \$362 50 Fees of office, ----- 18 12	380 62
19,	Erie Railroad Company: Capital stock, 1908, ----- \$1,500 00 Fees of office, ----- 75 00	1,575 00
19,	Nypano Railroad Company: Capital stock, 1908, ----- \$500 00 Fees of office, ----- 25 00	525 00
19,	New York, Lake Erie & Western Coal & Railroad Company: Capital stock, 1908, ----- \$500 00 Fees of office, ----- 25 00	525 00
18,	Columbus & Erie Railroad Company: Capital stock, 1908, ----- \$300 00 Fees of office, ----- 15 00	315 00
19,	Buffalo, Bradford & Pittsburg Railroad Company: Capital stock, 1908, ----- \$100 00 Fees of office, ----- 5 00	105 00
19,	Erie Land & Improvement Company: Capital stock, 1908, ----- \$125 00 Fees of office, ----- 6 25	131 25

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
July 19,	Northwestern Mining & Exchange Company: Capital stock, 1908, ----- \$700 00 Fees of office, ----- 35 00	\$735 00
19,	New York, Susquehanna & Western Coal Company: Capital stock, 1908, ----- \$450 00 Fees of office, ----- 22 50	472 50
19,	Hillside Coal & Iron Company: Capital stock, 1908, ----- \$375 00 Fees of office, ----- 43 75	918 75
19,	Butler Mine Company, Limited: Capital stock, 1908, ----- \$100 00 Fees of office, ----- 5 00	105 00
19,	Pennsylvania Coal Company: Capital stock, 1908, ----- \$4,000 00 Fees of office, ----- 200 00	4,200 00
19,	Sorosis Shoe Company of Pittsburg: Capital stock, 1908, ----- \$50 00 Fees of office, ----- 2 50	52 50
19,	Sorosis Shoe Company of Philadelphia: Capital stock, 1908, ----- \$75 00 Fees of office, ----- 3 75	78 75
19,	H. C. Frick Coke Company: Capital stock, 1908, ----- \$1,934 00 Fees of office, ----- 96 70	2,030 70
22,	The Patriot Company: Interest on Loans tax, 1903, 6 per cent., -----	32 11
22,	Jenkintown & Cheltenham Gas Company: Loans, 1908, ----- \$49 00 Fees of office, ----- 2 45	51 45
22,	Huntingdon & Broad Top Mountain Railroad & Coal Company: Capital stock, 1908, ----- \$1,400 00 Fees of office, ----- 70 00	1,470 00
22,	York Haven Water & Power Company: Loans, 1908, ----- \$527 00 Fees of office, ----- 26 35	553 35
	Capital stock, 1908, ----- \$250 00 Fees of office, ----- 12 50	262 50
22,	Pennsylvania Beech Creek & Eastern Coal Company: Capital stock, 1906, ----- \$200 00 Fees of office, ----- 10 00	210 00
22,	Montoursville Passenger Railway Company: Capital stock, 1908, ----- \$125 00 Fees of office, ----- 6 25	131 25

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
July 23,	Old Economy Brewing Company:	
	Capital stock, 1905, -----	\$12 50
	Capital stock, 1906, -----	25 00
	Capital stock, 1907, -----	25 00
	Loans, 1905, -----	80 00
	Loans, 1906, -----	120 00
	Loans, 1907, -----	120 00
		\$382 50
23,	Newport & Shermans Valley Railroad Company:	
	Gross receipts, 1903 (to June 30), -----	\$314 78
	Gross receipts, 1904 (to June 30), -----	377 06
	Gross receipts, 1905 (to June 30), -----	386 77
		1,078 61
28,	Elk & Highland Railroad Company:	
	Capital stock, 1903, -----	\$229 50
	Fees of office, -----	11 47
		240 97
	Capital stock, 1904, -----	229 50
	Fees of office, -----	11 47
		240 97
	Capital stock, 1905, -----	\$229 50
	Fees of office, -----	11 47
		240 97
	Capital stock, 1906, -----	\$280 07
	Fees of office, -----	14 00
		294 07
	Loans, 1901, -----	\$13 30
	Fees of office, -----	66
		13 96
	Loans, 1902, -----	\$64 60
	Fees of office, -----	3 23
		67 83
	Loans, 1903, -----	\$21 44
	Fees of office, -----	1 07
		22 51
	Loans, 1904, -----	\$15 72
	Fees of office, -----	78
		16 50
	Gross receipts, 1901 (12 mos.), -----	\$209 35
	Fees of office, -----	10 46
		219 81
	Gross receipts, 1904 (12 mos.), -----	\$131 67
	Fees of office, -----	6 58
		138 25
	Gross receipts, 1905 (12 mos.), -----	\$136 00
	Fees of office, -----	6 80
		142 80
	Gross receipts, 1906 (6 mos.), -----	\$38 91
	Fees of office, -----	1 94
		40 85
	Gross receipts, 1906 (6 mos.), -----	\$37 27
	Fees of office, -----	1 86
		39 13
	Gross receipts, 1908 (24 mos.), -----	\$168 96
	Fees of office, -----	8 45
		177 41
	Capital stock, 1907, -----	\$178 50
	Capital stock, 1908, -----	255 00
	Fees of office, -----	21 67
		455 17
29,	James H. Worden, Prothonotary, docket fees, \$3.00 each, in 131 cases adjusted since June 30, 1909, -----	393 00

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS

Year.	Name.	Amount
July 29,	Assembly Association of West Chester:	
	Capital stock, 1907, -----	\$10 00
	Capital stock, 1908, -----	10 00
	Loans, 1908, -----	121 60
		\$141 60
30,	Beech Creek Extension Railroad Company:	
	Loans, 1908, -----	\$500 00
	Fees of office, -----	25 00
		525 00
	Capital stock, 1908, -----	\$150 00
	Fees of office, -----	7 50
		157 50
30,	Pittsburg, Fort Wayne & Chicago Railway Company:	
	Loans, 1907, -----	\$360 00
	Fees of office, -----	18 00
		378 00
Aug. 3,	Chartiers Telephone Company:	
	Gross receipts, June 30, 1906, -----	\$18 89
	Gross receipts, December 31, 1906, -----	14 51
	Gross receipts, June 30, 1907, -----	15 50
	Gross receipts, December 31, 1907, -----	15 99
	Gross receipts, June 30, 1908, -----	14 41
	Gross receipts, December 31, 1908, -----	14 02
		93 32
5,	Beech Creek Railroad Company:	
	Capital stock, 1908, -----	\$3,525 00
	Fees of office, -----	176 25
	Loans, 1908, -----	1,110 00
	Fees of office, -----	55 50
		4,866 75
9,	Centre & Clearfield Street Railway Company:	
	Gross receipts, December 31, 1907 (6 mos.), -----	\$236 03
	Gross receipts, June 31, 1907, -----	190 31
	Gross receipts, to December 31, 1908, (6 mos.), -----	176 66
		603 00
9,	Pencoyd & Philadelphia Railroad Company:	
	Capital stock, 1908, -----	\$75 00
	Fees of office, -----	3 75
		78 75
13	Trenton, New Hope & Lambertville Street Railway Company:	
	Capital stock, 1904, -----	\$132 00
	Fees of office, -----	6 60
	Capital stock, 1905, -----	275 00
	Capital stock, 1906, -----	350 00
	Capital stock, 1907, -----	350 00
	Loans, 1904, -----	17 94
	Loans, 1905, -----	189 14
	Loans, 1906, -----	213 75
	Loans, 1907, -----	334 40
		1,863 43
16,	W. K. Niver Coal:	
	Capital stock, 1907, -----	\$375 00
	Fees of office, -----	18 75
		393 75
19,	Bradford Gas Company:	
	Capital stock, 1905, -----	\$400 00
	Fees of office, -----	20 00
		420 00
27,	Interest, -----	78 60
24,	The Acme Motor Car Company:	
	Loans, 1907, -----	816 94



## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Aug 28,	Lebanon Stove Works Company:	
	Loans, 1903, -----	\$129 20
	Loans, 1904, -----	129 20
		\$258 40
Sept. 1,	Odd Fellows Hall Association (Kane):	
	Loans, 1903, -----	\$38 00
	Loans, 1904, -----	38 00
	Loans, 1905, -----	40 00
	Capital stock, 1901, -----	11 66
	Capital stock, 1902, -----	78 25
	Capital stock, 1903, -----	78 25
	Capital stock, 1904, -----	85 00
	Capital stock, 1905, -----	85 00
	Interest on above, -----	83 17
		537 23
1,	Peter E. Sheppard, Prothonotary, Fayette County, com- mission on tax on writs, October, 1908, disallowed, ---	2 21
1,	C. D. Daugherty, Treasurer, Adams County, Balance due Commonwealth for year 1908, -----	9 68
7,	Centre & Clearfield Street Railway Company:	
	Loans, 1906, -----	663 86
7,	Newport & Shermans Valley Railroad Company:	
	Gross receipts, 1906 (12 mos.), -----	\$354 74
	Gross receipts, 1907 (12 mos.), -----	371 20
	Gross receipts, 1908 (12 mos.), -----	323 60
		1,040 54
10,	Porter Wilson, Register & Recorder, Butler County:	
	Balance due Commonwealth, -----	19 27
16,	National State Vault Company:	
	Loans, 1908, -----	\$9 50
	Interest, -----	30
	Capital stock, 1908, -----	59 34
	Interest, -----	1 77
		70 91
17,	Consolidated Telephone Companies of Pennsylvania:	
	Gross receipts, 1906, to December 31, 1906, Balance, -----	\$935 93
	Gross receipts, 1907, to June 30, 1907, ---	1,438 55
	Gross receipts, 1907, to December 31, 1907, ---	1,479 78
	Gross receipts, 1908, to June 30, 1908, ---	1,507 85
	Gross receipts, 1908, to December 31, 1908, on account, -----	637 89
		6,000 00
24,	Association for Mechanical Development Company:	
	Capital stock, 1906, -----	270 83
29,	Royersford Sewerage & Conduit Company:	
	Capital stock, 1905, -----	\$3 54
	Capital stock, 1906, -----	5 00
	Capital stock, 1907, -----	5 00
		13 54
29,	United Gas & Electric Company:	
	Gross receipts, 6 mos., December 31, 1906, ---	\$23 56
	Gross receipts, 6 mos., June 30, 1907, ---	55 29
	Gross receipts, 6 mos., December 31, 1907, ---	63 97
	Gross receipts, 6 mos., June 30, 1908, ---	48 30
	Gross receipts, 6 mos., December 31, 1908, ---	51 18
	Interest on above, -----	11 86
		254 16
30,	Paul Wuesthoff Company:	
	Capital stock, 1907, -----	\$77 00
	Fees of office, -----	3 85
		80 85

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Oct. 4,	Sunbury & Northumberland Electric Railway Company:	
	Loans, 1906, -----	\$1 00
	Fees of office, -----	05
		\$1 05
5,	Great Southern Lumber Company:	
	Loans, 1908, -----	\$306 60
	Fees of office, -----	15 33
		321 93
6,	Hiller Land Company:	
	Capital stock, 1906, -----	\$92 50
	Capital stock, 1907, -----	148 50
	Capital stock, 1908, -----	148 50
		389 80
6,	Thos. G. Vincent, Prothonotary, Montour County:	
	Balance due Commonwealth, -----	41 79
12,	Centre & Clearfield Street Railway Company:	
	Loans, 1907, -----	749 36
13,	Percy Mining Company:	
	Capital stock, 1897, -----	\$15 00
	Interest, -----	15
	Fees of office, -----	75
		15 90
13,	Hiller Land Company:	
	Capital stock, 1898 to 1908 inclusive, -----	181 50
	Interest on C. S., 1906-7-8, -----	7 21
13,	Thomas B. Bridgens, Treasurer, Clinton County:	
	Balance due Commonwealth, -----	15 00
13,	Ligonier Electric Light Company:	
	Gross receipts, 1907 (6 mos.), -----	\$37 89
	Gross receipts, 1908 (6 mos.), -----	34 54
	Capital stock, 1905, -----	32 50
	Capital stock, 1906, -----	42 50
	Capital stock, 1907, -----	50 00
	Interest, -----	6 15
	Fees of office, -----	6 33
		209 96
15,	Dilworth Porter & Company, Limited:	
	Capital stock, 1907, on account, -----	\$566 36
	Interest, -----	85 52
		651 88
15,	Pittsburg & Homestead Company:	
	Capital stock, 1906, -----	\$500 00
	Interest, -----	52 50
	Fees of office, -----	25 00
		577 50
	Capital stock, 1905, -----	\$133 75
	Interest, -----	14 04
	Fees of office, -----	6 68
		154 47
18,	Ligonier Electric Light Company:	
	Balance fees of office, -----	3 49
20,	Seranton Yarn Finishing Company:	
	Capital stock, 1905, -----	\$42 50
	Interest, -----	8 71
	Fees of office, -----	2 12
		53 33
	Capital stock, 1906, -----	\$42 50
	Interest, -----	5 31
	Fees of office, -----	2 12
		49 93
	Loans, 1905, -----	\$58 52
	Interest, -----	11 99
	Fees of office, -----	2 92
		73 43

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year	Name.	Amount.
Oct. 20,	Scranton Yarn Finishing Company—Continued.	
	Loans, 1906, -----	\$38 00
	Interest, -----	4 75
	Fees of office, -----	1 90
		\$44 65
21,	Pittsburg Company, on account capital stock, 1901, 2 and 3, viz:	
	Capital stock, 1901, -----	\$1,100 00
	Capital stock, 1902, -----	1,000 00
	On account capital stock, 1903, -----	400 00
		2,500 00
22,	Third National Bank, Pittsburg:	
	Tax on shares, as per report filed March 1, 1898, -----	\$1,038 58
	Interest, -----	706 23
		1,744 81
25,	Lincoln National Bank, Pittsburg:	
	Tax on shares, as per reports filed March 1, 1898, and for years ending June 20, 1899 and 1900, total, -----	\$680 78
	Interest, -----	421 05
		1,081 83
25,	Colonial Coal Company:	
	Capital stock, 1905, -----	\$60 73
	Capital stock, 1906, -----	141 55
	Capital stock, 1907, -----	103 12
	Capital stock, 1908, -----	75 00
	Interest, -----	6 27
		386 67
26,	Meadville & Cambridge Springs Street Railway Com- pany:	
	Gross receipts, 1906 (6 mos.), -----	\$135 44
	Gross receipts, 1906, (6 mos.), -----	182 65
	Gross receipts, 1907 (6 mos.), -----	140 95
	Capital stock, 1906, -----	50 00
	Capital stock, 1907, -----	50 00
	Interest, -----	58 41
	Fees of office, -----	27 95
		645 40
26,	Jerauld Shoe Company:	
	Capital stock, 1908, -----	\$137 50
	Interest, -----	2 00
		139 50
27,	Central Lyceum Bureau of Harrisburg:	
	Capital stock, 1907, -----	25 00
27,	Estate of Jonas Delker, deceased, for the maintenance of said Jonas Delker, an alleged indigent patient in State Hospital at Danville, recovered by the Common- wealth, -----	608 83
28,	Unionville & Hatfield Turnpike Company:	
	Capital stock, 1907, -----	22 50
Nov. 1,	First National Bank, Etna:	
	Tax on shares, 1909, -----	320 19
1,	Unionville & Hatfield Turnpike Company:	
	Interest on capital, stock, 1907, -----	1 91
4,	First National Bank, Etna:	
	Interest on tax on shares, 1909, -----	1 61
5,	Bolivar Coal & Coke Company:	
	On account Capital stock, 1907, -----	200 00
8,	St. Clair Opera House Company:	
	Capital stock, 1904-5-6-7, on account, -----	300 00
11,	Freedley Meadow Land Company:	
	Capital stock, 1904, -----	50 00

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Nov. 15,	Kane & Elk Railroad Company:	
	Loans, 1905, -----	\$39 00
	Loans, 1906, -----	38 00
	Gross receipts, 1905, (12 mos.), -----	128 76
	Gross receipts, 1906, -----	164 02
	Capital stock, 1905, -----	75 00
	Capital stock, 1906, -----	75 00
		\$519 78
17,	Athens Realty & Investment Company:	
	Capital stock, 1902-7, Inc., -----	\$347 88
	Interest, -----	22 61
	Fees of office, -----	17 39
		387 88
17,	Berwick Electric Light Company:	
	Capital stock, 1908, -----	\$150 00
	Interest, -----	3 75
	Loans, 1908, -----	110 20
	Interest, -----	2 75
	Gross receipts, 1908, (12 mos.), -----	238 82
	Interest, -----	8 35
		513 87
18,	Duncansville Borough:	
	Loans, 1908, -----	72 20
19,	Parnassus Borough:	
	Loans, 1908, -----	\$49 02
	Interest, -----	1 96
		50 98
22,	Plymouth Coal Company:	
	Loans, 1908, -----	\$92 44
	Interest, -----	1 56
	Capital stock, 1908, -----	1,250 00
	Interest, -----	14 17
		1,358 17
23,	Center & Clearfield Street Railway Company:	
	Interest on C. S., 1901-2-5-6-7, -----	\$23 74
	Interest on loans, 1906-7, -----	91 05
	Interest on G. R., 1904-5-6-7-8, -----	188 44
		303 23
26,	Borough of Gettysburg:	
	Loans, 1908, -----	\$132 00
	Interest, -----	1 32
		133 32
29,	George Keller Brewing Company:	
	Loans, 1906, -----	\$163 18
	Loans, 1907, -----	165 07
	On account C. S., 1905, -----	271 75
		600 00
29,	Lehigh Coal & Navigation Company:	
	Capital stock, 1908, -----	\$16,000 00
	Fees of office, -----	800 00
		16,800 00
29,	Westinghouse Electric & Manufacturing Company:	
	Loans, 1907, -----	\$1,841 00
	Fees of office, -----	92 05
		1,933 05
	Loans, 1908, -----	\$1,841 00
	Fees of office, -----	92 05
		1,933 05
	Capital stock, 1907, -----	\$7,000 00
	Fees of office, -----	350 00
		7,350 00
	Capital stock, 1908, -----	\$7,000 00
	Fees of office, -----	350 00
		7,850 00

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Nov. 29,	Manufacturers Light & Heat Company:	
	Loans, 1906, -----	\$10,031 34
	Fees of office, -----	501 56
		\$10,532 90
	Loans, 1907, -----	\$8,040 02
	Fees of office, -----	402 00
		8,442 02
	Loans, 1908, -----	\$8,021 94
	Fees of office, -----	401 09
		8,423 03
	Capital stock, 1906, -----	\$13,031 10
	Fees of office, -----	651 55
		13,682 05
	Capital stock, 1907, -----	\$8,684 70
	Fees of office, -----	434 23
		9,118 93
	Capital stock, 1908, -----	\$6,512 78
	Fees of office, -----	325 63
		6,838 41
29,	Indiana Coal Company:	
	Loans, 1902, -----	\$357 20
	Capital stock, 1904, -----	237 60
		594 80
29,	Real Estate Trust Company of Philadelphia:	
	Capital stock, 1906, -----	\$1,821 00
	Fees of office, -----	91 05
		1,912 05
	Tax on shares, 1908 and 1909, -----	\$7,185 35
	Fees of office, -----	359 27
		7,544 62
30,	Lehigh Valley Coal Company:	
	Capital stock, 1908, -----	\$4,500 00
	Fees of office, -----	225 00
		4,725 00
30,	Lehigh Valley Railroad Company:	
	Capital stock, 1908, -----	\$14,250 00
	Fees of office, -----	712 50
		14,962 50
30,	R. A. Naginey, et al., sureties on bond of Saml. D. Coldren, late Register of Wills, Mifflin County, on account balance due Commonwealth, -----	607 01
Dec. 1,	Morgan Wright Company:	
	Capital stock, 1906, -----	\$21 22
	Loans, 1906, -----	17 41
		38 63
1,	Altoona & Logan Valley Electric Railway Company:	
	Capital stock, 1908, -----	\$200 00
	Fees of office, -----	10 00
		210 00
	Loans, 1908, -----	\$707 10
	Fees of office, -----	35 35
		742 45
1,	Berwick Water Company:	
	Capital stock, 1908, -----	\$175 00
	Fees of office, -----	8 75
		183 75
1,	American Dredging Company:	
	Capital stock, 1908, -----	\$16 67
	Fees of office, -----	83
		17 50
1,	Gandy Belting Company:	
	Capital stock, 1897 to 1906, -----	\$88 67
	Fees of office, -----	4 43
		93 10

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Dec. 1,	Consumers Gas Company, Reading: Capital stock, 1908, ----- \$15 64 Fees of office, ----- 78	\$16 42
1,	Merion & Radnor Gas & Electric Company: Capital stock, 1908, ----- \$36 66 Fees of office, ----- 1 83	38 49
1,	Chester County Gas Company: Capital stock, 1908, ----- \$7 83 Fees of office, ----- 39	8 22
1,	Harrisburg Gas Company: Capital stock, 1908, ----- \$22 50 Fees of office, ----- 1 12	23 62
3,	Seranton Gas & Water Company: Capital stock, 1908, ----- \$2,000 00 Fees of office, ----- 100 00	2,100 00
3,	Dunmore Gas & Water Company: Capital stock, 1908, ----- \$430 00 Fees of office, ----- 21 50	451 50
3,	Seranton Railway Company: Loans, 1908, ----- \$348 25 Fees of office, ----- 17 41	365 66
3,	Seranton & Pittston Traction Company: Loans, 1908, ----- \$57 00 Fees of office, ----- 2 85	59 85
3,	The United Gas Improvement Company: Capital stock, 1908, ----- \$10,808 44 Fees of office, ----- 540 42	11,348 86
3,	Olyphant Water Company: Capital stock, 1908, ----- \$375 00 Fees of office, ----- 18 75	393 75
3,	Dickson City Water Company: Capital stock, 1908, ----- \$125 00 Fees of office, ----- 6 25	131 25
3,	Archbald Water Company: Capital stock, 1908, ----- \$250 00 Fees of office, ----- 12 50	262 50
3,	McCall Ferry Power Company: Capital stock, 1908, ----- \$500 00 Fees of office, ----- 25 00	525 00
3,	West Berwick Water Supply Company: Loans, 1908, ----- \$95 00 Fees of office, ----- 4 75	99 75
3,	Franklin Sugar Refining Company: Capital stock, 1908, ----- \$195 93 Fees of office, ----- 9 80	205 73

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Dec. 6,	Ashford Company: Capital stock, 1907, ----- \$115 00 Loans, 1907, ----- 138 36	\$253 36
6,	Alden Coal Company: Capital stock, 1908, ----- \$475 00 Fees of office, ----- 23 75	498 75
6,	Lukens Iron & Steel Company: Capital stock, 1908, ----- \$152 40 Fees of office, ----- 6 62	159 02
6,	West Branch Coal Company: Capital stock, 1908, ----- \$5 00 Fees of office, ----- 25	5 25
6,	John B. Stetson Company: Capital stock, 1908, ----- \$1,502 12 Fees of office, ----- 75 20	1,579 32
6,	Robeson Iron Company, Limited: Capital stock, 1908, ----- \$445 00 Fees of office, ----- 22 25	467 25
6,	Huntingdon & Broad Top Mountain Railroad & Coal Company: Loans, 1908, ----- \$156 07 Fees of office, ----- 7 80	163 87
6,	Gimbel Brothers, Incorporated: Capital stock, 1908, ----- \$3,750 00 Fees of office, ----- 187 50	3,937 50
6,	State Line & Sullivan Railroad Company: Capital stock, 1908, ----- \$750 00 Fees of office, ----- 37 50	787 50
6,	Adams Express Company: Capital stock, 1908, ----- \$164 13 Fees of office, ----- 8 20	172 33
6,	J. H. Worden, Prothonotary, docket fees, \$3.00 each, in 86 cases adjusted since July 29, 1909, -----	254 00
6,	Schuylkill Coal & Iron Company: Capital stock, 1908, ----- \$125 00 Fees of office, ----- 6 25	131 25
7,	Shanferoke Coal Company: Loans, 1908, ----- \$2,274 58 Fees of office, ----- 113 72	2,388 30
8,	Tionesta Valley Railway Company: Capital stock, 1908, ----- \$325 00 Fees of office, ----- 16 25	341 25
8,	Susquehanna & New York Railroad Company: Capital stock, 1908, ----- \$450 00 Fees of office, ----- 22 50	472 50
9,	Mountain Supply Company: Capital stock, 1908, ----- \$175 00 Fees of office, ----- 8 75	183 75

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Dec. 10,	Bethlehem Steel Company:	
	Loans, 1908, -----	\$3,957 29
	Fees of office, -----	197 86
		\$4,155 15
10,	Thomas Colliery Company:	
	Loans, 1908, -----	\$200 00
	Fees of office, -----	10 00
		210 00
13,	Stoddart Coal Company:	
	Interest on capital stock, 1904-5-6, -----	45 12
13,	Neversink Distilling Company, Limited:	
	Capital stock, 1907, -----	\$800 00
	Interest, -----	67 26
		867 20
13,	Schuylkill & Lehigh Valley Railroad Company:	
	Capital stock, 1908, -----	\$125 00
	Fees of office, -----	6 25
		131 25
13,	Pennsylvania & New York Canal & Railroad Company:	
	Capital stock, 1908, -----	\$500 00
	Fees of office, -----	25 00
		525 00
13,	Hazleton Water Company:	
	Capital stock, 1908, -----	\$225 00
	Fees of office, -----	11 25
		236 25
13,	Consolidated Real Estate Company:	
	Capital stock, 1908, -----	\$50 00
	Fees of office, -----	2 50
		52 50
13,	Glen Summit Hotel & Land Company:	
	Capital stock, 1908, -----	\$67 50
	Fees of office, -----	3 37
		70 87
13,	Delaware, Susquehanna & Schuylkill Railroad Company:	
	Capital stock, 1908, -----	\$750 00
	Fees of office, -----	37 50
		787 50
14,	Freedley Meadow Land Company:	
	Interest on C. S. for 1904, -----	\$12 50
	Fees of office, -----	2 50
		15 00
14,	Ashford Company:	
	Interest on C. S. & L., 1907, -----	\$21 36
	Fees of office, -----	12 66
		34 02
14,	American National Bank:	
	Tax on shares June 20, 1908 to November	
	20, 1909, -----	\$1,963 13
	Interest, -----	15 05
		1,078 18
14,	Keystone Telephone Company of Philadelphia:	
	Capital stock, 1908, -----	\$2,750 00
	Fees of office, -----	137 50
		2,887 50
	Loans, 1908, -----	\$2,202 68
	Fees of office, -----	110 13
		2,312 81
14,	Allegheny & Western Railway Company:	
	Capital stock, 1908, -----	\$50 00
	Fees of office, -----	2 50
		52 50



## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Dec. 15,	Coxe Brothers & Company, Incorporated:	
	Capital stock, 1908, -----	\$4,000 00
	Fees of office, -----	200 00
		\$4,200 00
15,	Stoddart Coal Company:	
	Capital stock, 1907, -----	\$25 00
	Capital stock, 1908, -----	5 00
	Interest, -----	1 00
		31 00
15,	Consolidated Telephone Companies of Pennsylvania:	
	Gross receipts, 1908 (to December 31), balance, -----	\$864 71
	Loans, 1902, -----	683 22
	Loans, 1903, -----	4,188 70
	Loans, 1904, on account, -----	263 37
		6,000 00
16,	Neversink Distilling Company, Limited:	
	Capital stock, 1907—Paid.	
	Fees of office, -----	40 00
16,	New York & Middle Coal Field Railroad & Coal Com- pany:	
	Capital stock, 1908, -----	\$750 00
	Fees of office, -----	37 50
		787 50
16,	Wyoming Valley Coal Company:	
	Capital stock, 1908, -----	\$5 00
	Fees of office, -----	25
		5 25
16,	Richardson & Ross Quarry Company:	
	Capital stock, 1904, -----	\$50 00
	Capital stock, 1905, -----	50 00
	Capital stock, 1906, -----	50 00
	Fees of office, -----	7 50
		157 50
16,	Central Railroad Company of New Jersey:	
	Capital stock, 1908, -----	\$1,125 00
	Fees of office, -----	56 25
		1,181 25
16,	York Haven Water & Power Company:	
	Loans, 1907, -----	\$316 34
	Fees of office, -----	15 81
		332 15
20,	Pennsylvania Beech Creek & Eastern Coal Company:	
	Capital stock, 1907, -----	\$200 00
	Fees of office, -----	10 00
		210 00
20,	Scott Paper Company:	
	Loans, 1907, -----	\$108 00
	Fees of office, -----	5 40
		113 40
	Loans, 1908, -----	\$128 00
	Fees of office, -----	6 40
		134 40
27,	Parient Borough:	
	Loans, 1908, -----	
		3 80
27,	Shipman Coal Company:	
	Capital stock, 1905, -----	\$100 00
	Capital stock, 1906, -----	125 00
	Capital stock, 1907, -----	100 00
		325 00
28,	Acme Coal Mining Company:	
	Capital stock, 1908, -----	\$75 00
	Fees of office, -----	3 75
		78 75

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Dec. 29,	New York, Chicago & St. Louis Railroad Company:	
	Capital stock, 1908, -----	\$825 00
	Fees of office, -----	41 25
		\$866 25
30,	Mutual Telephone Company of Erie:	
	Capital stock, 1900, -----	\$375 00
	Interest, -----	75 00
		450 00
	Capital stock, 1901, -----	\$374 75
	Capital stock, 1902, -----	375 00
	Capital stock, 1903, -----	375 00
		1,124 75
	Gross receipts, 12 months ending Decem- ber 31, 1899, -----	\$194 25
	Gross receipts, 6 months ending Decem- ber 31, 1900, -----	122 90
	Gross receipts, 6 months ending Decem- ber 31, 1901, -----	148 69
	Gross receipts, 6 months ending Decem- ber 31, 1904, -----	197 48
		663 32
	Gross receipts, 6 months ending June 30, 1905, -----	\$203 40
	Gross receipts, 6 months ending Decem- ber 31, 1905, -----	204 15
	Interest, -----	87 62
		495 17
30,	Indiana Coal Company:	
	Capital stock, 1905, -----	\$198 00
	Loans, 1903, -----	326 80
		524 60
30,	Chartiers Telephone Company:	
	Capital stock, 1906, -----	\$91 12
	Capital stock, 1907, -----	60 75
	Capital stock, 1908, -----	48 60
		200 47
30,	Johnstown & Cramer Turnpike Company:	
	Loans, 1899, -----	\$15 84
	Loans, 1900, -----	15 84
	Loans, 1901, -----	15 84
	Loans, 1902, -----	15 84
	Loans, 1903, -----	15 84
	Loans, 1904, -----	15 84
	Loans, 1905, -----	15 84
	Loans, 1906, -----	15 84
	Loans, 1907, -----	15 84
	Interest, -----	8 72
		151 28
1910.		\$244,856 88
Jan. 3,	Austin Borough:	
	Loans, 1904, -----	\$13 30
	Loans, 1907, -----	12 00
	Loans, 1908, -----	13 20
		38 50
5,	Johnstown & Cramer Turnpike Company:	
	Fees of office, -----	7 13
7,	Gallitzin Water Company:	
	Capital stock, 1908, -----	\$25 00
	Fees of office, -----	1 25
		26 25

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Jan. 7,	Buffalo & Lake Erie Traction Company:	
	Capital stock, 1908, -----	\$350 00
	Fees of office, -----	17 50
		\$367 50
11,	Central Lyceum Bureau of Harrisburg:	
	Capital stock, 1908, -----	25 00
	Interest, -----	3 25
		28 25
11,	Samuel W. Black Company:	
	Capital stock, 1908, -----	\$375 00
	Interest, -----	8 12
		383 12
11,	Old Forge Borough:	
	Interest on loans, 1908, -----	\$2 13
	Fees of office, -----	2 37
		4 50
12,	Shipman Koal Company:	
	Interest on C. S., 1905-6-7, -----	\$22 12
	Fees of office, -----	16 25
		38 37
12,	Kittanning & Leechburg Railways Company:	
	Loans, 1907, -----	104 50
13,	Kramer-Kirk Company:	
	Capital stock, 1906, -----	\$12 50
	Capital stock, 1907, -----	32 50
	Interest, -----	2 19
	Fees of office, -----	2 25
		49 44
14,	Keystone Indemnity Company:	
	Gross premiums, 1906, -----	119 10
14,	Leighton Lace Company:	
	Interest on loans, 1905-6, -----	\$34 00
	Interest on loans, 1907, -----	7 45
		41 45
14,	Odd Fellows Hall Association of Lewistown:	
	Capital stock, 1852 to 1879, inc., -----	\$401 58
	Interest, -----	78 27
	Capital stock, 1901 to 1905, inc., -----	150 60
	Interest, -----	25 97
	Fees of office, -----	27 60
		684 02
14,	Austin Borough:	
	Interest on loans, 1904, -----	\$3 68
	Interest on loans, 1907, -----	96
	Fees of office, -----	1 92
		6 56
18,	Morgan Wright Company:	
	Loans, 1907, -----	38 00
20,	Halifax Water Company:	
	Capital stock, 1906-7, -----	\$30 00
	Loans, 1906-7, -----	114 00
		144 00
24,	Butler Coal & Coke Company:	
	Capital stock, 1908, -----	\$150 00
	Loans, 1908, -----	22 80
	Interest, -----	8 64
		190 08
24,	Charles L. Bailey & Company, Incorporated:	
	Capital stock, 1897, -----	\$162 50
	Interest, -----	92 62
	Fees of office, -----	8 12
		263 24

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Jan. 24,	J. G. White & Company, Incorporated:	
	Capital stock, 1906, -----	\$195 25
	Fees of office, -----	9 76
	Bonus, 1906, -----	116 96
	Fees of office, -----	5 85
	Capital stock, 1907, -----	109 32
	Fees of office, -----	5 47
		\$442 61
25,	Luzerne County Brewing Company:	
	Capital stock, 1907, -----	\$50 00
	Loans, 1907, -----	505 40
		555 40
25,	Peoples Light, Heat & Power Company, Mahanoy City:	
	Capital stock, 1908, -----	\$160 42
	Loans, 1908, -----	41 61
	Gross receipts, 1907 (2 mos.), -----	46 61
	Gross receipts, 1908 (6 mos.), -----	135 96
	Gross receipts, 1908 (6 mos.), -----	136 37
	Gross receipts, 1909 (6 mos.), -----	128 98
		649 95
26,	Trustees of Elizabeth Maneval for maintenance of said Maneval, an alleged indigent patient in Hospital for the Insane at Danville, -----	900 00
27,	Pittsburg & New Orleans Coal Company:	
	Capital stock, 1906, -----	\$88 54
	Capital stock, 1907, -----	125 00
	Capital stock, 1908, -----	125 00
		338 54
31,	Dupont Land Company:	
	Capital stock, 1908, -----	\$6 25
	Interest, -----	20
		6 45
31,	North Pittsburg Realty Company:	
	Interest on capital stock, 1908, -----	\$7 27
	Interest on loans, 1908, -----	3 90
		11 17
31,	Pittsburg, Harmony, Butler & New Castle Railway Com- pany:	
	Interest on O. S., 1908, -----	\$5 30
	Interest on loans, 1908, -----	31 06
	Interest on gross receipts, to June 30, 1909, -----	21 90
		58 26
Feb. 1,	Wayman & Wood Company:	
	Capital stock, 1906, -----	\$433 12
	On account capital stock, 1907, -----	103 84
		536 96
2,	James H. Worden, Prothonotary, docket fees, \$3.00 each, in 61 cases adjusted since December 6, 1909, -----	183 00
2,	H. W. Johns-Manville Company:	
	Capital stock, 1908, -----	\$81 83
	Fees of office, -----	25 62
		107 45
2,	Morgan-Wright Company:	
	On account O. S., 1907, -----	50 00
3,	Plymouth Coal Mining Company:	
	Capital stock, 1908, -----	\$25 00
	Fees of office, -----	1 25
		26 25

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Feb. 3,	Forks Station Land Company:	
	Capital stock, 1897, -----	\$5 00
	Capital stock, 1898, -----	5 00
	Capital stock, 1899, -----	5 00
	Capital stock, 1900, -----	5 00
	Capital stock, 1901, -----	5 00
	Capital stock, 1902, -----	5 00
	Capital stock, 1903, -----	5 00
	Capital stock, 1904, -----	5 00
	Capital stock, 1906, -----	5 00
	Capital stock, 1907, -----	5 00
	Interest on C. S., 1906, -----	34
	Interest on C. S., 1907, -----	2 84
	Fees of office, -----	2 36
		\$49 54
3,	Indiana Coal Company:	
	Capital stock, 1906, -----	\$190 08
	Loans, 1904, -----	409 64
		599 72
4,	Luzerne County Brewing Company:	
	Interest on loans, 1907, -----	\$55 59
	Fees of office, -----	27 77
		83 36
4,	Broad Street Realty Company:	
	Interest on loans, 1908, -----	
		355 83
4,	Harbison-Walker Company:	
	Loans, 1908, -----	\$698 08
	Fees of office, -----	64 92
		763 00
4,	Harbison-Walker Refractories Company:	
	Loans, 1908, -----	\$1,005 68
	Fees of office, -----	78 78
		1,084 46
4,	Pennsylvania Light & Power Company:	
	Capital stock, 1908, -----	\$750 00
	Fees of office, -----	37 50
		787 50
4,	Edison Electric Light Company of Philadelphia:	
	Capital stock, 1908, -----	\$218 00
	Fees of office, -----	10 90
		228 90
4,	Standard Electric Company of Parsons:	
	Capital stock, 1899, -----	\$5 19
	Capital stock, 1900, -----	5 50
	Capital stock, 1901, -----	5 50
	Capital stock, 1902, -----	20 00
	Capital stock, 1903, -----	20 00
	Capital stock, 1904, -----	20 00
	Capital stock, 1905, -----	20 00
	Capital stock, 1906, -----	20 00
	Capital stock, 1907, -----	20 00
		136 19
	Loans, 1899, on account, -----	\$95 00
	Loans, 1900, on account, -----	95 00
	Loans, 1901, -----	95 00
	Loans, 1902, -----	95 00
	Loans, 1903, -----	103 84
	Loans, 1904, -----	109 05
	Loans, 1905, -----	140 01
	Loans, 1906, on account, -----	95 00
	Loans, 1907, -----	14 00
		978 09

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Feb. 4,	Standard Electric Company of Parsons—Continued.	
	Gross receipts, 1898 (6 months), -----	\$1 03
	Interest, -----	60
		\$1 63
	Gross receipts, 1899 (6 months), -----	\$12 00
	Interest, -----	1 68
		13 68
	Gross receipts, 1900 to 1903 (4 years inc.), -----	\$207 91
	Interest, -----	35 32
		243 23
	Gross receipts, 1904 (6 months), -----	\$43 62
	Interest, -----	12 67
		56 29
	Gross receipts, 1905 (6 months), -----	\$47 96
	Interest, -----	8 16
		56 12
	Gross receipts, 1905 (6 months), -----	\$45 55
	Interest, -----	7 75
		53 30
	Gross receipts, 1906 (6 months), -----	\$43 93
	Interest, -----	7 58
		51 51
	Gross receipts, 1906 (6 months), -----	\$42 32
	Interest, -----	7 38
		49 70
	Gross receipts, 1907 (6 months), -----	\$46 00
	Interest, -----	4 50
		50 50
	Gross receipts, 1907 (6 months), -----	\$51 27
	Interest, -----	5 02
		56 29
4,	Tarentum Savings & Trust Company:	
	Tax on shares, 1909, -----	
4,	Pittsburg Company:	422 53
	Capital stock, 1898, -----	\$28 19
	Balance stock, 1903, -----	600 00
	Capital stock, 1904, -----	950 00
	Capital stock, 1905, -----	900 00
	On account stock, 1906, -----	21 81
		2,500 00
4,	Leighton Water Supply Company:	
	Loans, 1908, -----	\$58 90
	Fees of office, -----	2 95
		61 88
4,	Pittsburg Buffalo Company:	
	Loans, 1908, -----	\$5 40
	Fees of office, -----	27
		5 67
7,	Lackawanna Valley Electric Light & Power Supply Company:	
	Capital stock, 1908, -----	\$300 00
	Fees of office, -----	15 00
		315 00
	Loans, 1908, -----	\$91 20
	Fees of office, -----	4 56
		95 76
9,	Ford & Kendig Company:	
	Capital stock, 1908, -----	\$5 00
	Fees of office, -----	15 25
		20 25
9,	Pennsylvania Coal & Coke Company:	
	Capital stock, 1907, -----	\$4,000 00
	Fees of office, -----	200 00
		4,200 00

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Feb. 9,	Pennsylvania Coal & Coke Company—Continued.	
	Loans, 1907, -----	\$700 00
	Fees of office, -----	35 00
		\$735 00
14,	Beaver Springs Water Company:	
	Capital stock, 1906, -----	\$15 00
	Interest, -----	1 51
		16 51
14,	Peoples Light, Heat & Power Company (Mahanoy City):	
	Fees of office, -----	\$8 02
	On C. S. & L., 1908 and G. R., 1907-9, ----	2 08
		22 39
		32 49
14,	Stroudsburg Water Supply Company:	
	Interest C. S., 1908, -----	\$4 90
	Interest loans, 1908, -----	7 36
		12 26
16,	T. W. Phillips Gas & Oil Company:	
	Loans, 1908, -----	\$483 12
	Fees of office, -----	78 19
		561 31
16,	Peoples Light Company of Pittston:	
	Loans, 1908, -----	\$93 10
	Fees of office, -----	4 66
		97 76
18,	Tarentum Savings & Trust Company:	
	Interest on tax on shares, 1909, -----	\$17 32
	Fees of office, -----	21 13
		38 45
23,	Ashville Coal & Coke Company:	
	Interest on C. S., 1904-5-6-7, -----	\$5 49
	Interest on loans, 1907, -----	11
	Fees of office, -----	5 56
		11 16
28,	Chartiers Telephone Company:	
	Interest on C. S. tax, 1906-7-8, -----	\$5 96
	Fees of office, -----	10 02
		15 98
28,	Peoples Light, Heat & Power Company:	
	Interest C. S., 1908, -----	\$12 04
	Interest L., 1908, -----	3 12
	Interest G. R., 1907-8-9, -----	37 56
		52 72
Mar. 1,	Monongahela Valley Land Company:	
	Capital stock, 1906, -----	\$22 00
	Capital stock, 1907, -----	33 00
	Capital stock, 1908, -----	33 00
	Interest, -----	2 35
	Fees of office, -----	4 40
		94 75
2,	Standard Electric Company (Parsons):	
	Loans, 1899, balance, -----	\$5 00
	Loans, 1900, balance, -----	5 00
	Loans, 1901, balance, -----	5 00
	Loans, 1906, balance, -----	5 00
	Interest on loans, 1899 to 1906 inclusive, -----	195 90
	Fees of office:	
	On account C. S., 1899 to 1907, -----	6 80
	On account loans, 1899 to 1907, -----	44 09
	On account G. R., 1898 to 1907, -----	34 14
		300 93

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Mar. 2,	American Plate Glass Company:	
	Capital stock, 1907, -----	\$141 94
	Interest, -----	17 03
	Capital stock, 1908, -----	182 94
	Interest, -----	10 60
		\$352 51
3,	Indiana Coal Company:	
	Loans, 1905, -----	\$355 30
	Capital stock, 1907, -----	184 80
		540 10
7,	Moshannon Coal Mining Company:	
	Capital stock, 1908, -----	\$375 00
	Loans, 1908, -----	410 09
	Interest, -----	18 33
		793 42
8,	Beaver Springs Water Company:	
	Capital stock, 1907, -----	\$15 00
	Interest, -----	1 00
		16 00
8,	Linden Land & Building Company:	
	On account C. S., 1907, -----	300 00
8,	Stephens Tin Mining, Milling & Manufacturing Company:	
	Capital stock, 1890, -----	\$3 00
	Capital stock, 1891, -----	3 00
	Capital stock, 1893, -----	5 00
	Capital stock, 1894, -----	5 00
	Capital stock, 1902, -----	1 60
	Capital stock, 1903, -----	1 00
	Capital stock, 1904, -----	1 00
	Capital stock, 1905, -----	5 00
	Capital stock, 1906, -----	1 60
	Capital stock, 1907, -----	5 00
	Capital stock, 1908, -----	5 00
		35 00
	Loans, 1902, -----	\$2 89
	Loans, 1904, -----	5 93
	Loans, 1906, -----	6 27
	Loans, 1907, -----	7 19
	Loans, 1908, -----	8 59
		30 87
9,	M. Stipp Construction Company:	
	Capital stock, 1906, -----	\$90 00
	Capital stock, 1907, -----	90 00
	Capital stock, 1908, -----	90 00
	Fees of office, -----	13 50
		283 50
17,	Morgan-Wright Company:	
	Balance C. S., 1907, -----	39 00
17,	Keystone Indemnity Company:	
	Tax on gross premiums, 1907, -----	147 40
21,	Williamsport & North Branch Railroad Company:	
	Interest on C. S., 1906, -----	\$102 46
	Fees of office, -----	52 76
		155 22
	Capital stock, 1907, -----	\$1,075 00
	Interest, -----	51 31
	Fees of office, -----	54 37
		1,180 68
	Interest on loans, 1907, -----	\$8 67
	Fees of office, -----	7 69
		16 36



## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Mar. 21,	Williamsport & North Branch Railroad Company—Continued.	
	Interest on G. R., 1907 (6 months), -----	\$49 61
	Fees of office, -----	20 64
		\$70 25
	Interest on G. R., 1907 (6 months), -----	\$46 94
	Fees of office, -----	25 37
		72 31
23,	Meadville, Conneaut Lake & Linesville Street Railway Company:	
	Capital stock, 1903-45, -----	\$150 00
	Capital stock, 1906, -----	50 00
	Interest, -----	22 00
		222 00
23,	Meadville Traction Company:	
	Capital stock, 1903, -----	\$1,096 05
	Interest, -----	185 23
	Fees of office, -----	54 80
		1,336 08
	Capital stock, 1904, -----	\$1,100 00
	Interest, -----	185 90
	Fees of office, -----	55 00
		1,340 90
	Capital stock, 1905, -----	\$1,100 00
	Interest, -----	185 90
	Fees of office, -----	55 00
		1,340 90
	Capital stock, 1906, -----	\$1,210 00
	Fees of office, -----	60 50
		1,270 50
	Gross receipts, 1906 (6 months), -----	\$147 64
	Fees of office, -----	7 38
		155 02
	Gross receipts, 1907 (12 months), -----	\$359 85
	Fees of office, -----	23 57
		383 42
28,	James Manufacturing Company:	
	Interest on capital stock, 1896, -----	\$3 81
	Interest on capital stock, 1897, -----	3 27
	Interest on capital stock, 1898, -----	3 65
	Interest on capital stock, 1899, -----	3 65
	Interest on capital stock, 1900, -----	3 65
	Interest on capital stock, 1901, -----	3 65
	Interest on capital stock, 1902, -----	4 97
	Interest on capital stock, 1903, -----	5 39
	Interest on capital stock, 1904, -----	5 44
		37 48
28,	Kane & Elk Railroad Company:	
	Interest on loans, 1903, -----	\$0 19
	Fees of office, -----	27
		46
	Interest on loans, 1904, -----	\$2 21
	Fees of office, -----	2 04
		4 25
	Interest on loans, 1905, -----	\$2 97
	Fees of office, -----	1 95
		4 82
	Interest on loans, 1906, -----	\$2 80
	Fees of office, -----	1 90
		4 70
	Loans, 1907, -----	\$38 00
	Interest, -----	3 40
	Fees of office, -----	1 90
		43 30

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Mar. 28,	Kane and Elk Railroad Company—Continued.	
	Interest on G. R., 1902, -----	\$5 43
	Fees of office, -----	3 97
		\$9 40
	Interest on G. R., 1903, -----	\$6 95
	Fees of office, -----	5 08
		12 03
	Interest on G. R., 1904, -----	\$7 09
	Fees of office, -----	4 12
		11 21
	Interest on G. R., 1905, -----	\$4 88
	Fees of office, -----	6 43
		11 31
	Interest on G. R., 1906, -----	\$6 21
	Fees of office, -----	8 20
		14 41
	Gross receipts, 1907 (12 months), -----	\$226 40
	Interest, -----	12 21
	Fees of office, -----	11 32
		249 93
	Interest on C. S., 1903, -----	\$5 13
	Fees of office, -----	3 75
		8 88
	Interest on C. S., 1904, -----	\$6 40
	Fees of office, -----	3 75
		10 15
	Interest on C. S., 1905, -----	\$2 84
	Fees of office, -----	3 75
		6 59
	Interest on C. S., 1906, -----	\$2 84
	Fees of office, -----	3 75
		6 59
	Capital stock, 1907, -----	\$93 75
	Interest, -----	5 04
	Fees of office, -----	4 68
		103 47
	Gross receipts, 1908 (18 months), -----	\$264 00
	Interest, -----	14 24
	Fees of office, -----	13 20
		291 44
28,	Morgan-Wright Company:	
	On account C. S., 1908, -----	40 00
28,	Wilkes-Barre & Wyoming Valley Traction Company:	
	Loans, 1908, -----	\$1,033 00
	Fees of office, -----	51 65
		1,084 65
28,	Wilkes-Barre, Dallas & Harvey's Lake Railway Company:	
	Loans, 1908, -----	\$186 20
	Fees of office, -----	9 31
		195 51
28,	Lebanon Valley Street Railway Company:	
	Loans, 1908, -----	\$34 20
	Fees of office, -----	1 71
		35 91
29,	Pittsburg Dry Goods Company:	
	Capital stock, 1907, -----	\$2,254 52
	Fees of office, -----	112 73
		2,367 25
30,	Meadville & Cambridge Springs Street Railway Com-	
	pany:	
	Loans, 1908, -----	\$309 30
	Fees of office, -----	15 47
		324 77

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Mar. 31,	Commercial Coal Mining Company:	
	Interest on C. S., 1908, -----	\$29 92
	Interest on loans, 1908, -----	20 05
		\$49 97
31,	James H. Worden, Prothonotary, docket fees, \$3.00 each, in 73 cases adjusted since February 2, 1910, -----	219 00
31,	Clarion Gas Company:	
	Capital stock, 1907, -----	\$350 00
	Fees of office, -----	17 50
		367 50
April 4,	Williamsport & North Branch Railroad Company:	
	On account C. S., 1908, -----	500 00
4,	Steelton Ferry Company:	
	Capital stock, 1908, -----	\$6 00
	Interest, -----	14
		6 14
	Gross receipts, 1908 (6 months), -----	\$7 20
	Gross receipts, 1908 (6 months), -----	5 60
	Gross receipts, 1909, (6 months), -----	7 01
	Interest, -----	48
		20 29
4,	Wolfenden Shore & Company:	
	Capital stock, 1908, -----	
	Fees of office, -----	18
		18
6,	East Connellsville Coke Company:	
	Capital stock, 1906, -----	\$68 75
	Capital stock, 1907, -----	82 50
	Capital stock, 1908, -----	66 00
		217 25
6,	Sharon Steel Company:	
	Loans, 1908, -----	\$100 00
	Fees of office, -----	5 00
		105 00
6,	Indiana Coal Company:	
	Loans, 1906, -----	\$321 86
	Capital stock, 1908, -----	168 00
		489 86
6,	Clairton Steel Company:	
	Capital stock, 1908, -----	\$49 43
	Fees of office, -----	2 47
		51 90
	Loans, 1908, -----	\$99 72
	Fees of office, -----	4 98
		104 70
6,	Clairton Land Company:	
	Capital stock, 1908, -----	\$25 00
	Fees of office, -----	1 25
		26 25
8,	Schuylkill Haven Gas & Water Company:	
	Loans, 1905, -----	\$342 00
	Interest, -----	6 84
	Loans, 1906, -----	342 00
	Interest, -----	6 84
	Loans, 1907, -----	342 00
	Interest, -----	6 84
	Loans, 1908, -----	342 00
	Interest, -----	6 84
		1,395 36

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Apr. 8,	Schuylkill Haven Gas & Water Company—Continued.	
	Capital stock, 1905, -----	\$125 00
	Interest, -----	2 50
	Capital stock, 1906, -----	150 00
	Interest, -----	3 00
	Capital stock, 1907, -----	175 00
	Interest, -----	3 50
	Capital stock, 1908, -----	187 50
	Interest, -----	3 74
		\$650 24
8,	Beaver Springs Water Company:	
	Loans, 1906, -----	\$57 00
	Interest, -----	5 41
		62 41
11,	Northern Electric Street Railway Company:	
	Loans, 1908, -----	\$719 80
	Fees of office, -----	35 99
		755 79
11,	Homestead Real Estate Company:	
	Capital stock, 1908, -----	\$700 00
	Fees of office, -----	35 00
		735 60
	Loans, 1908, -----	\$35 92
	Fees of office, -----	1 79
		37 71
12,	National Tube Company (of New Jersey):	
	Capital stock, 1908, -----	\$80 00
	Fees of office, -----	4 00
		84 00
12,	Bessemer & Lake Erie Railroad Company:	
	Capital stock, 1908, -----	\$500 00
	Fees of office, -----	25 00
		525 00
13,	Grove City Savings & Trust Company:	
	Tax on shares, 1908, -----	\$281 25
	Interest, -----	29 71
		310 96
14,	Pittsburg, Bessemer & Lake Erie Railroad Company:	
	Loans, 1908, -----	\$630 43
	Fees of office, -----	31 52
		661 95
18,	Sharon Coal & Limestone Company:	
	Capital stock, 1908, -----	\$25 00
	Fees of office, -----	1 25
		26 25
20,	New York, Pittsburg & Chicago Air Line Railroad Com- pany:	
	Capital stock, 1907, -----	\$250 00
	Interest, -----	17 37
	Fees of office, -----	12 50
		279 87
20,	Conemaugh Powder Company:	
	Capital stock, 1904, -----	\$5 50
	Capital stock, 1905, -----	5 50
	Capital stock, 1906, -----	2 75
	Loans, 1908, -----	66 50
	Fees of office, -----	69
		80 94
20,	Haws Coal Company:	
	Capital stock, 1907, -----	\$385 00
	Capital stock, 1908, -----	385 00
	Penalty, -----	500 00
		1,270 00

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Apr. 25,	Williamsport & North Branch Railroad Company:	
	On account C. S., 1908, -----	\$500 00
25,	Coal Glen Railroad Company:	
	Capital stock, 1908, -----	\$5 00
	Fees of office, -----	25
		5 25
26,	Clement King Company:	
	Capital stock, 1909, -----	\$15 86
	Fees of office, -----	79
		16 65
27,	Pennsylvania Central Brewing Company:	
	Capital stock, 1907, -----	\$1,740 00
	Fees of office, -----	87 00
		1,827 00
	Capital stock, 1908, -----	\$1,750 00
	Fees of office, -----	112 50
		1,862 50
27,	Keystone Coal & Coke Company:	
	Loans, 1908, -----	\$982 54
	Fees of office, -----	49 12
		1,031 66
27,	Beech Creek Coal & Coke Company:	
	Capital stock, 1907, -----	\$5 00
	Fees of office, -----	25
		5 25
	Capital stock, 1908, -----	\$5 00
	Fees of office, -----	25
		5 25
29,	Philadelphia & Bristol Water Company:	
	Capital stock, 1907, -----	\$250 00
	Fees of office, -----	12 50
		262 50
	Capital stock, 1908, -----	\$300 00
	Fees of office, -----	15 00
		315 00
29,	Philadelphia & West Chester Traction Company:	
	Capital stock, 1908, -----	\$16 95
	Fees of office, -----	85
		17 80
	Loans, 1908, -----	\$418 74
	Fees of office, -----	20 93
		439 67
29,	Real Estate & Mortgage Company, Limited:	
	Capital stock, 1901, -----	\$401 38
	Capital stock, 1902, -----	450 00
	Capital stock, 1903, -----	475 00
	Capital stock, 1904, -----	500 00
	Capital stock, 1905, -----	575 00
	Interest, -----	561 05
	Fees of office, -----	120 06
		3,082 49
May 4,	U. S. Finance Company:	
	Capital stock, 1908, -----	\$1 35
	Fees of office, -----	1 75
		3 10
5,	Baldwin Locomotive Works:	
	Capital stock, 1909, -----	\$827 39
	Fees of office, -----	41 37
		868 76
5,	Pittsburg Oil & Gas Company:	
	Loans, 1908, -----	\$5 00
	Fees of office, -----	25
		5 25

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
May 6,	Belleverson Bridge Company:	
	Loans, 1902, -----	\$106 59
6,	Chestnut Ridge Coal Company:	
	Loans, 1903, -----	269 16
6,	Bethlehem Consolidated Gas Company:	
	Loans, 1907, -----	\$1,070 78
	Interest, -----	91 92
		1,162 70
9,	Colorado Coal Mining Company:	
	Capital stock, 1904, -----	\$132 00
	Capital stock, 1905, -----	132 00
		264 00
9,	Ridgewood Coal Company:	
	Commission on \$278.66, -----	13 93
10,	Midland Realty Company:	
	Capital stock, 1907, -----	\$10 42
	Capital stock, 1908, -----	25 00
	Loans, 1907, -----	418 39
		453 81
12,	Citizens Light & Power Company (Oil City):	
	Interest on C. S., 1906-7-8, -----	\$16 87
	Fees of office, -----	84
		17 71
12,	Bickford Fire Brick Company:	
	Capital stock, 1908, -----	\$425 00
	Interest, -----	55 25
		480 25
	Loans, 1908, -----	\$909 34
	Interest, -----	113 66
		1,023 00
13,	Fayette Laundry Company:	
	Capital stock, 1904, -----	\$50 41
	Capital stock, 1905, -----	55 00
	Capital stock, 1906, -----	55 00
	Capital stock, 1907, -----	55 00
	Capital stock, 1908, -----	50 00
	Loans, 1908, -----	11 78
	Interest, -----	7 11
		284 30
16,	Kansas Natural Gas Company:	
	Loans, 1904, -----	\$5 00
	Loans, 1905, -----	5 00
	Loans, 1906, -----	5 00
	Loans, 1907, -----	5 00
	Loans, 1908, -----	5 00
	Fees of office, -----	1 25
		26 25
16,	Great Lakes Coal Company:	
	Capital stock, 1908, -----	\$4,834 00
	Loans, 1908, -----	3,100 17
		7,934 17
19,	George Keller Brewing Company:	
	Capital stock, 1905, balance, -----	\$29 26
	Capital stock, 1906, -----	250 00
	Capital stock, -----	219 92
	Interest, -----	158 68
	Fees of office, -----	54 95
		712 81
20,	Haws Coal Company:	
	Interest on C. S., 1907 & 1908 and penalty, -----	38 10

SCHEDULE J.—Continued.  
SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
May 24,	Bolivar Coal & Coke Company: Capital stock, 1907, balance, ----- \$175 00 Capital stock, 1908, ----- 325 00 Interest, ----- 53 71	\$553 71
26,	Cambria Brewing Company: Interest on C. S., 1908, ----- \$70 27 Interest on L., 1908, ----- 36 42	106 69
26,	Merritt & Company: Capital stock, 1897, ----- \$17 84 Capital stock, 1898, ----- 20 30 Capital stock, 1899, ----- 51 79 Capital stock, 1900, ----- 39 77 Capital stock, 1901, ----- 76 80 Capital stock, 1902, ----- 116 09 Capital stock, 1903, ----- 117 59 Capital stock, 1904, ----- 95 10 Capital stock, 1905, ----- 83 71 Capital stock, 1906, ----- 96 14 Capital stock, 1907, ----- 87 63 Interest, ----- 33 45	836 21
31	American Lime & Stone Company: Loans, 1907, -----	1,511 68
June 2,	Wayman & Wood Company: Balance C. S., 1906-7-8, ----- \$886 16 Interest, ----- 63 77 Fees of office, ----- 71 15	1,021 08
6,	American Plate Glass Company: Bonus on increase, ----- \$908 13 Interest, ----- 115 36 Fees of office, ----- 45 40 Fees of office on C. S. 1907, ----- 7 09	1,075 98
7,	Chestnut Ridge Coal Company: Loans, 1904, -----	224 20
14,	Pittsburg Company: Balance C. S., 1906, ----- \$939 94 Capital stock, 1907, ----- 836 75 Loans, 1906, ----- 190 55 On account loans, 1907, ----- 147 54	2,114 78
16,	Keystone Indemnity Company: Tax on gross premiums, 12 months ending December 31, 1908, -----	114 60
16,	Brilliant Light Oil Company: Capital stock, 1902, ----- \$27 50 Capital stock, 1903, ----- 16 50 Capital stock, 1904, ----- 22 00 Capital stock, 1905, ----- 16 50 Capital stock, 1906, ----- 16 50 Capital stock, 1907, ----- 16 50 Capital stock, 1908, ----- 16 50 On account capital stock, 1900, ----- 32 00	164 00
20,	Tatanig Realty Company: Capital stock, 1908, ----- \$166 32 Interest, ----- 8 31 Loans, 1908, ----- 133 00 Interest, ----- 6 65	314 29

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
June 22,	Newport & Sherman's Valley Railroad Company:	
	Interest on C. S., 1906-7-8, -----	\$0 70
	Interest on loans, 1906-7-8, -----	3 91
	Interest on G. R., 1903, on account, ----	95 39
		\$100 00
23,	Scranton Railway Company:	
	Capital stock, 1908, -----	\$5,750 00
	Fees of office, -----	287 50
		6,037 50
	Capital stock, 1909, -----	\$1,750 00
	Fees of office, -----	87 50
		1,837 50
	Capital stock, 1910 (to May 31), -----	\$1,021 00
	Fees of office, -----	51 05
		1,072 05
	Loans, 1909, -----	\$888 23
	Fees of office, -----	44 41
		932 64
	Loans, 1910 (to May 31), -----	\$386 76
	Fees of office, -----	19 34
		406 10
23,	Carbondale Railway Company:	
	Loans, 1909 (from July 26), -----	\$24 62
	Fees of office, -----	1 23
		25 85
	Loans, 1910 (to May 30), -----	\$24 62
	Fees of office, -----	1 23
		25 85
23,	The Pittsburg Company:	
	Balance loans, 1907, -----	28 19
23,	R. Seidle & Sons, Incorporated:	
	Capital stock, 1908, -----	\$176 00
	Interest, -----	9 68
		185 68
24,	Greenwood Cemetery Company:	
	Capital stock, 1908, -----	\$49 50
	Interest, -----	1 24
		50 74
30,	Diamond Land & Improvement Company:	
	Capital stock, 1908, -----	\$165 00
	Interest, -----	8 25
		173 25
30,	Victoria Coal Mining Company:	
	Capital stock, 1908, -----	\$200 00
	Interest, -----	8 52
	Fees of office, -----	10 00
		218 52
July 8,	Verstine Hibbard & Company:	
	Capital stock, 1907, -----	314 00
11,	Edison Electric Illuminating Company of Ashland:	
	Capital stock, 1907 & 1908, -----	440 00
12,	James H. Worden, Prothonotary, docket costs, \$3 each, in 58 cases adjusted since March 30, 1910, -----	174 60
15,	Colorado Coal Mining Company:	
	Capital stock, 1906, -----	\$99 00
	Capital stock, 1907, -----	66 00
	Capital stock, 1908, -----	39 60
		204 60



## SCHEDULE J.--Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
July 18,	Williamsport & North Branch Railroad Company:	
	Capital stock, 1908, balance, -----	\$50 00
	Loans, 1908, -----	146 30
	Gross receipts, 1908 (to June 30), -----	364 90
	On account gross receipts, 1908 (to December 31), -----	38 80
		\$600 00
19,	Mifflin Land Improvement Company:	
	Capital stock, 1901, -----	\$13 75
	Capital stock, 1902, -----	27 50
	Capital stock, 1903, -----	13 75
	Capital stock, 1904, -----	11 00
	Capital stock, 1905, -----	11 00
	Capital stock, 1906, -----	11 00
	Capital stock, 1908, -----	10 00
	Loans, 1901, -----	5 93
	Loans, 1902, -----	14 21
	Loans, 1903, -----	14 21
	Loans, 1904, -----	14 21
	Loans, 1905, -----	14 21
	Loans, 1906, -----	14 21
	Loans, 1908, -----	17 48
		192 46
19	Hampton Land Improvement Company:	
	Capital stock, 1908, -----	\$165 00
	Interest, -----	4 95
	Loans, 1908, -----	22 00
	Interest, -----	66
		192 61
22,	Citizens North-end Street Passenger Railway Company:	
	Capital stock, 1908, -----	\$51 00
	Fees of office, -----	2 55
		53 55
22,	22nd Street & Allegheny Avenue Passenger Railway Com- pany:	
	Capital stock, 1908, -----	\$2,814 00
	Fees of office, -----	140 70
		2,954 70
22,	2nd & 3rd Streets Passenger Railway Company:	
	Capital stock, 1908, -----	\$915 50
	Fees of office, -----	45 77
		961 27
22,	13th & 15th Streets Passenger Railway Company:	
	Loans, 1908, -----	\$29 10
	Fees of office, -----	1 45
		30 55
22,	15th & 15th Streets Passenger Railway Company:	
	Capital stock, 1908, -----	\$1,155 00
	Fees of office, -----	57 75
		1,212 75
22,	Philadelphia & Grays Ferry Passenger Railway Com- pany:	
	Capital stock, 1908, -----	\$344 60
	Fees of office, -----	17 23
		361 83
22,	Philadelphia, Cheltenham & Jenkintown Passenger Rail- way Company:	
	Capital stock, 1908, -----	\$65 00
	Fees of office, -----	3 25
		68 25
22,	Philadelphia Traction Company:	
	Loans, 1908, -----	\$80 90

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
July 22,	Philadelphia & Willow Grove Street Railway Company:	
	Loans, 1908, -----	\$35 00
	Fees of office, -----	1 75
		\$36 75
	Capital stock, 1908, -----	\$109 80
	Fees of office, -----	5 49
		115 29
22,	Ridge Avenue Passenger Railway Company:	
	Capital stock, 1908, -----	\$2,735 00
	Fees of office, -----	136 75
		2,871 75
22,	17th & 19th Streets Passenger Railway Company:	
	Loans, 1908, -----	\$10 00
	Fees of office, -----	50
		10 50
22,	Philadelphia City Passenger Railway Company:	
	Loans, 1908, -----	\$14 00
	Fees of office, -----	70
		14 70
	Capital stock, 1908, -----	\$785 00
	Fees of office, -----	39 25
		824 25
22,	Walnut Street Connecting Passenger Railway Company:	
	Capital stock, 1908, -----	\$55 00
	Fees of office, -----	2 75
		57 75
22,	Catharine & Bainbridge Street Passenger Railway Company:	
	Loans, 1908, -----	\$10 00
	Fees of office, -----	50
		10 50
	Capital stock, 1908, -----	\$425 00
	Fees of office, -----	21 25
		446 25
22,	Continental Passenger Railway Company:	
	Capital stock, 1908, -----	\$300 00
	Fees of office, -----	15 00
		315 00
	Loans, 1908, -----	\$12 00
	Fees of office, -----	60
		12 60
22,	Citizens Passenger Railway Company:	
	Capital stock, 1908, -----	\$150 00
	Fees of office, -----	7 50
		157 50
22,	Darby, Media & Chester Street Railway Company:	
	Capital stock, 1908, -----	\$165 00
	Fees of office, -----	8 25
		173 25
	Loans, 1908, -----	\$36 35
	Fees of office, -----	1 81
		38 16
22,	West Philadelphia Passenger Railway Company:	
	Loans, 1908, -----	\$37 04
	Fees of office, -----	1 85
		38 89
	Capital stock, 1908, -----	\$864 25
	Fees of office, -----	43 21
		907 46
22,	Union Traction Company of Philadelphia:	
	Loans, 1908, -----	\$12 64
	Fees of office, -----	63
		13 27

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
July 22,	Union Passenger Railway Company:	
	Loans, 1908, -----	\$32 50
	Fees of office, -----	1 62
		\$34 12
	Capital stock, 1908, -----	\$675 00
	Fees of office, -----	33 75
		708 75
22,	Hustontown, Mantua & Fairmount Passenger Railway Company:	
	Loans, 1908, -----	\$32 50
	Fees of office, -----	1 62
		34 12
22,	Market Street Elevated Passenger Railway Company:	
	Loans, 1908, -----	\$35 00
	Fees of office, -----	1 75
		36 75
22,	Peoples Passenger Railway Company:	
	Loans, 1908, -----	\$32 50
	Fees of office, -----	1 62
		34 12
22,	Philadelphia & Darby Railway Company:	
	Loans, 1908, -----	\$10 00
	Fees of office, -----	50
		10 50
22,	Green & Coates Streets, Philadelphia, Passenger Railway Company:	
	Capital stock, 1908, -----	\$750 00
	Fees of office, -----	37 50
		787 50
22,	Germantown Passenger Railway Company:	
	Capital stock, 1908, -----	\$800 00
	Fees of office, -----	40 00
		840 00
22,	Frankford & Southwark Philadelphia City Passenger Railway Company:	
	Capital stock, 1908, -----	\$3,525 00
	Fees of office, -----	176 25
		3,701 25
22,	Fairmount Park & Haddington Passenger Railway Company:	
	Capital stock, 1908, -----	\$150 00
	Fees of office, -----	7 50
		157 50
22,	Empire Passenger Railway Company:	
	Loans, 1908, -----	\$10 00
	Fees of office, -----	50
		10 50
22,	Electric Traction Company:	
	Loans, 1908, -----	\$8 36
	Fees of office, -----	41
		8 77
22,	Doylestown & Willow Grove Railway Company:	
	Loans, 1908, -----	\$30 00
	Fees of office, -----	1 50
		31 50
22,	Electric Traction Company:	
	Capital stock, 1908, -----	\$5,921 03
	Fees of office, -----	296 05
		6,217 08
22,	Peoples Traction Company:	
	Capital stock, 1908, -----	\$11,863 00
	Fees of office, -----	593 15
		12,456 15

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
July 22,	Philadelphia Rapid Transit Company:	
	Capital stock, 1908, -----	\$14,165 61
	Fees of office, -----	708 28
		\$14,873 89
22,	Philadelphia Traction Company:	
	Capital stock, 1908, -----	\$18,270 00
	Fees of office, -----	913 50
		19,183 50
22,	Union Traction Company of Philadelphia:	
	Capital stock, 1908, -----	\$7,672 77
	Fees of office, -----	383 63
		8,056 40
22,	Fuller Engineering Company:	
	Capital stock, 1906, -----	\$2 29
	Capital stock, 1907, -----	38 50
	Capital stock, 1908, -----	38 50
	Capital stock, 1909, -----	52 50
		131 79
26,	Hillsdale Coal & Coke Company:	
	Capital stock, 1907-8, -----	418 00
26,	Midland Realty Company:	
	Loans, 1908, on account, -----	327 01
28,	Samuel S. Brown, one of sureties on the bond of Samuel D. Coldren, late Register of Wills, Mifflin County, on account, -----	1,560 70
28,	Robert A. Dellett, for W. S. Dellett, one of the sureties on the bonds of Samuel D. Coldren, late Register of Wills, Mifflin County, on account, -----	1,846 77
Aug. 5,	Irwin Land Company:	
	Capital stock, 1906-7-8, est. settlement, -----	528 00
8,	Baldwin Land Company:	
	Capital stock, 1908, -----	\$66 00
	Loans, 1908, -----	33 00
	Interest, -----	3 00
		102 00
8,	Odd Fellows Masonic Building Association:	
	Capital stock, 1906, -----	\$71 50
	Capital stock, 1907, -----	71 50
	Capital stock, 1908, -----	71 50
	Interest, -----	3 25
		217 75
8,	Hindman Realty Company:	
	Capital stock, 1908, -----	\$82 50
	Interest, -----	2 25
		84 75
8,	Lake Trade Coal Company:	
	Capital stock, 1908, -----	\$55 00
	Loans, 1908, -----	11 00
	Interest, -----	2 21
		68 21
12,	Highland Realty Company:	
	Capital stock, 1908, -----	\$33 00
	Interest, -----	99
		33 99
12,	Hillsdale Coal & Coke Company:	
	Interest on C. S., 1907 & 08, -----	11 97

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Aug. 12,	Mount Gretna Light & Power Company:	
	Capital stock, 1902, -----	\$16 50
	Capital stock, 1904, -----	17 60
	Capital stock, 1906, -----	19 25
	Capital stock, 1907, -----	20 90
	Capital stock, 1908, -----	22 00
	Loans, 1902, -----	5 28
	Loans, 1904, -----	6 16
	Loans, 1906, -----	15 40
	Loans, 1907, -----	7 92
	Loans, 1908, -----	8 80
	Interest, -----	4 89
		\$144 70
17,	Williamsport & North Branch Railway Company:	
	Balance G. R., December 31, 1908, -----	\$477 51
	On account G. R., June 30, 1909, -----	22 49
		500 00
23,	Saxonburg Mineral Spring Company:	
	Capital stock, 1908, -----	\$133 50
	Loans, 1908, -----	60 80
	Interest, -----	10 45
		204 75
Sept. 6,	Buffalo & Susquehanna Railroad Company:	
	Capital stock, 1907, -----	\$6,000 00
	Fees of office, -----	300 00
		6,300 00
	Loans, 1907, -----	\$1,330 00
	Fees of office, -----	66 50
		1,396 50
	Capital stock, 1908, -----	\$2,000 00
	Fees of office, -----	100 00
		2,100 00
	Loans, 1908, -----	\$1,750 00
	Fees of office, -----	87 50
		1,837 50
16,	Williamsport and North Branch Railroad Company:	
	Gross receipts, 1909 (to June 30), balance, -----	316 34
21,	Olymer Water Company:	
	Interest on C. S., 1906, -----	\$11 24
	Interest on C. S., 1907-8, -----	9 12
	Interest on loans, 1907-8, -----	7 35
		27 71
30,	Greenough Red Ash Coal Company:	
	Fees of office, -----	96 25
Oct. 7,	Campbell Hathaway Company:	
	Capital stock, 1903, -----	\$67 50
	Interest January 6, 1909, -----	6 75
	Capital stock, 1908, -----	150 00
	Interest June 29, 1909, -----	10 50
	Fees of office, -----	10 87
		245 62
7,	Indiana Coal Company:	
	Loans, 1907, -----	288 42
10,	Monterey Quarrying Company:	
	Capital stock, 1905, -----	\$74 25
	Capital stock, 1906, -----	5 50
	Capital stock, 1907, -----	5 50
	Capital stock, 1908, -----	5 50
	Interest, -----	2 36
	Fees of office, -----	4 54
		97 65

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Oct. 10,	Monterey Quarrying Company:	
	Loan tax, 1905, -----	\$58 53
	Interest, -----	1 52
	Fees of office, -----	2 92
		\$62 97
10,	Brilliant Light Oil Company:	
	Loans, 1900 to 1908, -----	\$30 09
	Capital stock, 1909, -----	15 00
	Capital stock, 1900, balance, -----	1 00
		46 09
10,	Midland Realty Company:	
	Loans, 1908, on account, -----	150 00
17,	Ridgwood Coal Company:	
	Capital stock, 1908, -----	\$137 50
	Interest, -----	3 43
		140 93
19,	Charles G. Wetter, defendant, amount of restitution made by said defendant, pursuant to sentences of U. S. Court of Dauphin County, -----	14,000 00
20,	Logan Company:	
	Fees of office, -----	54
20,	Brilliant Light Oil Company:	
	Interest on loans, 1900 to 1908, inclusive, -----	\$0 12
	Interest on C. S., 1909, -----	02
		14
21,	St. Clair Opera House Company:	
	Capital stock, 1903, -----	\$43 75
	Loans, 1903, -----	15 20
	Loans, 1904, -----	24 70
	Loans, 1905, -----	24 79
	Loans, 1906, -----	24 70
	Loans, 1907, -----	24 70
	Interest on C. S., 1903-7, -----	18 29
	Interest on loans, 1903-7, -----	9 22
	Fees of office, -----	22 88
		208 14
31,	Keystone Glass Company:	
	Capital stock, 1905, -----	\$36 67
	Capital stock, 1906, -----	55 00
	Capital stock, 1907, -----	55 00
	Capital stock, 1908, -----	5 50
		152 17
Nov. 15,	East Donora Land Company:	
	Capital stock, 1906-7-8, -----	\$165 00
	Loans, 1906-7-8, -----	63 64
	Interest, -----	10 51
	Fees of office, -----	11 68
		255 83
15,	James H. Worden, Prothonotary, docket costs, \$3 each, in 60 cases adjusted since July 12, 1910, -----	180 00
23,	Mortgage Trust Company of Philadelphia:	
	Capital stock, 1907, -----	\$160 00
	Fees of office, -----	8 00
		168 00
23,	Parrish Coal Company:	
	Capital stock, 1909, -----	\$375 00
	Fees of office, -----	18 75
		393 75
23,	Ellsworth Collieries Company:	
	Capital stock, 1909, -----	\$175 00
	Fees of office, -----	8 75
		183 75

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Nov. 23,	Lackawanna Iron & Steel Company:	
	Capital stock, 1909, -----	\$500 00
	Fees of office, -----	25 00
		\$525 00
23,	Dodson Coal Company:	
	C. S., 1909, -----	\$50 00
	Fees of office, -----	2 50
		52 50
23,	Franklin Sugar Refining Company:	
	C. S., 1909, -----	\$400 00
	Fees of office, -----	20 00
		420 00
25,	The Diamond Rubber Company of New York:	
	Capital stock, 1909, -----	\$41 50
	Fees of office, -----	2 08
		43 58
25,	Panther Run Coal Company:	
	Capital stock, 1909, -----	
	Balance interest, -----	\$2 12
	Fees of office, -----	27 96
		30 08
25,	Portage Coal Mining Company:	
	Capital stock, 1907, -----	\$90 00
	Fees of office, -----	4 50
		94 50
25,	Lackawanna Valley Electric Light & Power Supply Com- pany:	
	Loans, 1909, -----	\$94 65
	Fees of office, -----	4 70
		98 75
25,	Clairton Steel Company:	
	Loans, 1905, -----	
		5,133 17
25,	Bowman Coal Mining Company:	
	Capital stock, 1909, -----	\$107 50
	Fees of office, -----	5 37
		112 87
28,	Ridgway Light & Heat Company:	
	Capital stock, 1909, -----	\$1,200 00
	Fees of office, -----	60 00
		1,260 00
28,	Spencer Kellogg Company:	
	Capital stock, 1909-10, -----	\$29 64
	Fees of office, -----	1 48
		31 12
	Bonus, 1909, -----	\$8 66
	Fees of office, -----	43
		9 03
28,	American Dredging Company:	
	Capital stock, 1909, -----	\$445 40
	Fees of office, -----	22 27
		467 67
28,	Gilpin Coal Company:	
	Capital stock, 1909, -----	\$100 00
	Fees of office, -----	5 00
		105 00
28,	Mid Valley Supply Company, Limited:	
	Capital stock, 1909, -----	\$60 00
	Fees of office, -----	3 00
		63 00
28,	Philadelphia Warehousing & Cold Storage Company:	
	Capital stock, 1909, -----	\$94 62
	Fees of office, -----	4 70
		98 72

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Nov. 28,	Bagdad Coal & Coke Company: Capital stock, 1909, ----- \$100 00 Fees of office, ----- 5 00	\$105 00
28,	Berwick Water Company: Capital stock, 1909, ----- \$200 00 Fees of office, ----- 10 00	210 00
28,	Eastern Securities Company: Capital stock, 1909, ----- \$20 00 Fees of office, ----- 1 00	21 00
28,	DuBois Electric Company: Capital stock, 1909, ----- \$25 00 Fees of office, ----- 1 25	26 25
28,	Madeira Hill & Company: Capital stock, 1909, ----- \$120 00 Fees of office, ----- 6 00	126 00
28,	Provident Life & Trust Company of Philadelphia: Capital stock, 1909, ----- \$11,676 00 Fees of office, ----- 583 80	12,259 80
28,	Philadelphia & Garrettford Street Railway Company: Loans, 1909, ----- \$100 00 Fees of office, ----- 5 00	105 00
29,	Elk & Highland Railroad Company: Capital stock, 1909, ----- \$7 47 Fees of office, ----- 37	7 84
29,	Howard Gas Coal Company: Capital stock, 1909, ----- \$25 00 Fees of office, ----- 1 25	26 25
29,	Irvona Coal & Coke Company: Capital stock, 1909, ----- \$50 00 Fees of office, ----- 2 50	52 50
29,	Consumers Brewing Company of Philadelphia: Capital stock, 1909, ----- \$187 50 Fees of office, ----- 9 37	196 87
29,	Robeson Iron Company: Capital stock, 1909, ----- \$170 00 Fees of office, ----- 8 50	178 50
30,	Green & Read Construction Company: Interest on C. S., 1909-9, -----	90
30,	Philadelphia Electric Company: Capital stock, 1908, ----- \$400 00 Fees of office, ----- 20 00	420 00
	Capital stock, 1909, ----- \$500 00 Fees of office, ----- 25 00	525 00
30,	Brush Electric Light Company: Capital stock, 1908, ----- \$175 00 Fees of office, ----- 8 75	183 75



## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Nov. 30,	Brush Electric Light Company—Continued.	
	Fees of office, -----	8 75
		\$183 75
30,	Central Pennsylvania Lumber Company:	
	Capital stock, 1909, -----	\$1,250 00
	Fees of office, -----	62 50
		1,312 50
30,	Annora Coal Company:	
	Capital stock, 1909, -----	\$175 00
	Fees of office, -----	8 75
		183 75
Dec 1,	W. F. Trimble & Sons Company:	
	Capital stock, 1905, -----	\$5 00
	Fees of office, -----	25
		5 25
	Capital stock, 1906, -----	\$5 00
	Fees of office, -----	25
		5 25
	Capital stock, 1907, -----	\$5 00
	Fees of office, -----	25
		5 25
	Capital stock, 1908, -----	\$5 00
	Fees of office, -----	25
		5 25
1,	Sayre Electric Company:	
	Loans, 1909, -----	\$50 00
	Fees of office, -----	2 50
		52 50
1,	Darby, Media & Chester Street Railway Company:	
	Loans, 1909, -----	\$7 70
	Fees of office, -----	38
		8 08
1,	Doylestown & Willow Grove Railway Company:	
	Loans, 1909, -----	\$10 00
	Fees of office, -----	50
		10 50
1,	Electric Traction Company:	
	Loans, 1909, -----	\$10 80
	Fees of office, -----	54
		11 34
1,	Hustonville, Mantua & Fairmount Passenger Railway Company:	
	Loans, 1909, -----	\$12 50
	Fees of office, -----	62
		13 12
1,	Market Street Elevated Passenger Railway Company:	
	Loans, 1909, -----	\$10 00
	Fees of office, -----	50
		10 50
1,	Peoples Passenger Railway Company:	
	Loans, 1909, -----	\$10 00
	Fees of office, -----	50
		10 50
1,	Philadelphia Rapid Transit Company:	
	Loans, 1909, -----	\$12 50
	Fees of office, -----	62
		13 12
1,	Philadelphia & Willow Grove Street Railway Company:	
	Loans, 1909, -----	\$10 00
	Fees of office, -----	50
		10 50

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Dec. 1,	Union Traction Company of Philadelphia: *	
	Loans, 1909, -----	\$1 77
	Fees of office, -----	. 08
		\$1 85
1,	Lehigh Valley Transit Company:	
	Loans, 1909, -----	\$673 00
	Fees of office, -----	33 65
		706 65
1,	Diamond Coal Land Company:	
	Capital stock, 1909, -----	\$5 00
	Fees of office, -----	25
		5 25
1,	The Pullman Company:	
	Capital stock, 1909, -----	\$150 00
	Fees of office, -----	7 50
		157 50
1,	Great Southern Lumber Company:	
	Loans, 1909, -----	\$36 00
	Fees of office, -----	1 80
		37 80
1,	Pennsylvania & Real Estate Investment Company:	
	Capital stock, 1903-8, -----	\$132 00
	Interest, -----	6 66
	Fees of office, -----	6 60
		145 26
2,	Baker & Jackman Company:	
	Capital stock, 1905, -----	\$198 00
	Capital stock, 1906, -----	203 50
	Capital stock, 1907, -----	209 00
	Capital stock, 1908, -----	214 50
	Interest, -----	40 56
	Fees of office, -----	41 25
		906 81
2,	Hooverhurst & Southwestern Railroad Company:	
	Capital stock, 1907, -----	\$425 00
	Fees of office, -----	21 25
		446 25
	Capital stock, 1908, -----	\$400 00
	Fees of office, -----	20 00
		420 00
	Capital stock, 1909, -----	\$125 00
	Fees of office, -----	6 25
		131 25
2,	Catharine & Bainbridge Streets Railway Company:	
	Loans, 1909, -----	\$10 00
	Fees of office, -----	50
		10 50
2,	Empire Passenger Railway Company:	
	Loans, 1909, -----	\$10 00
	Fees of office, -----	50
		10 50
2,	Philadelphia City Passenger Railway Company:	
	Loans, 1909, -----	\$10 00
	Fees of office, -----	50
		10 50
2,	Philadelphia & Darby Railway Company:	
	Loans, 1909, -----	\$10 00
	Fees of office, -----	50
		10 50

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Dec. 2,	Seventeenth & Nineteenth Streets Passenger Railway Company: Loans, 1909, ----- \$10 00 Fees of office, ----- 50	\$10 50
2,	Thirteenth & Fifteenth Streets Passenger Railway Company of City of Philadelphia: Loans, 1909, ----- \$8 20 Fees of office, ----- 41	8 61
2,	Union Passenger Railway Company; Loans, 1909, ----- \$10 00 Fees of office, ----- 50	10 50
2,	West Philadelphia Passenger Railway Company: Loans, 1909, ----- \$12 08 Fees of office, ----- 60	12 68
2,	Philadelphia Traction Company: Loans, 1909, ----- \$7 10 Fees of office, ----- 35	7 45
5,	Adams Express Company: Capital stock, 1909, ----- \$177 50 Fees of office, ----- 8 87	186 37
5,	Colonial Collieries Company: Capital stock, 1909, ----- \$400 00 Fees of office, ----- 20 00	420 00
5,	Black Creek Coal Company: Loans, 1909, ----- \$60 00 Fees of office, ----- 3 00	63 00
5,	Madeira Hill Coal Mining Company: Capital stock, 1909, ----- \$135 00 Fees of office, ----- 6 75	141 75
6,	Gallitzin Water Company: Capital stock, 1909, ----- \$25 00 Fees of office, ----- 1 25	26 25
6,	C. Schmidt & Sons Brewing Company: Capital stock, 1909, ----- \$1,250 00 Fees of office, ----- 62 50	1,312 50
6,	Bowman-Mell & Company: Bonus, ----- \$100 00 Interest, ----- 4 50 Fees of office, ----- 5 00	109 50
7,	Pittsburg Oil & Gas Company: Loans, 1909, ----- \$5 00 Fees of office, ----- 25	5 25
8,	Erie County Telephone Company: Capital stock, 1909, ----- \$25 00 Fees of office, ----- 1 25	26 25
8,	Schuylkill & Lehigh Valley Railroad Company: Capital stock, 1909, ----- \$100 00 Fees of office, ----- 5 00	105 00

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Dec. 8,	Consolidated Real Estate Company:	
	Capital stock, 1909, -----	\$50 00
	Fees of office, -----	2 50
		\$52 50
8,	Pennsylvania & New York Canal & Railroad Company:	
	Capital stock, 1909, -----	\$500 00
	Fees of office, -----	25 00
		525 00
8,	Stevens Coal Company:	
	Capital stock, 1909, -----	\$400 00
	Fees of office, -----	20 00
		420 00
8,	J. K. Rhodes & John C. Shahan, sureties on official bond of Samuel D. Coldren, late Register of Wills, Mifflin County:	
	Balance, -----	\$3,000 00
	Fees of office, -----	150 00
		3,150 00
9,	G. Dannehauser & Sons Company:	
	Capital stock, 1908, -----	\$40 50
	Interest, -----	2 72
	Fees of office, -----	2 02
		45 24
9,	Powhatan Coal & Coke Company:	
	Capital stock, 1909, -----	\$100 00
	Fees of office, -----	5 00
		105 00
10,	Altoona & Becch Creek Railroad Company:	
	Capital stock, 1899, 1902-3-4 and 5; gross receipts, 1902, (12 months), 1903 (12 months), 1904 (12 months), and 1905 (12 months), amount of judgment, -----	\$1,357 19
	Interest, -----	83 24
	Fees of office, -----	39 00
		1,479 43
	Tax liens: Loans, 1903-4-5, -----	\$193 44
	Interest, -----	17 89
		211 33
12,	Erie Railroad Company:	
	Capital stock, 1909, -----	\$1,500 00
	Fees of office, -----	75 00
		1,575 00
12,	Blossburg Coal Company:	
	Capital stock, 1909, -----	\$125 00
	Fees of office, -----	6 25
		131 25
12,	Pennsylvania Coal Company:	
	Capital stock, 1909, -----	\$4,803 71
	Fees of office, -----	240 18
		5,043 89
12,	Wilkes-Barre & Eastern Railroad:	
	Capital stock, 1909, -----	\$875 00
	Fees of office, -----	43 75
		918 75
12,	New York, Susquehanna & Western Coal Company:	
	Capital stock, 1909, -----	\$750 00
	Fees of office, -----	37 50
		787 50
12,	Northwestern Mining & Exchange Company:	
	Capital stock, 1909, -----	\$450 00
	Fees of office, -----	22 50
		472 50

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Dec. 12,	Hillside Coal & Iron Company: Capital stock, 1909, ----- \$875 00 Fees of office, ----- 43 75	\$918 75
12,	Nypano Railroad Company: Capital stock, 1909, ----- \$500 00 Fees of office, ----- 25 00	525 00
12,	New York, Lake Erie & Western Coal & Railroad Com- pany: Capital stock, 1909, ----- \$500 00 Fees of office, ----- 25 00	525 00
12,	Erie & Wyoming Valley Railroad Company: Capital stock, 1909, ----- \$362 50 Fees of office, ----- 18 12	380 62
12,	Erie Land & Improvement Company: Capital stock, 1909, ----- \$25 00 Fees of office, ----- 1 25	26 25
12,	Jefferson Railroad Company: Capital stock, 1909, ----- \$300 00 Fees of office, ----- 15 00	315 00
12,	Buffalo, Bradford & Pittsburg Railroad Company: Capital stock, 1909, ----- \$100 00 Fees of office, ----- 5 00	105 00
12,	Butler Mine Company, Limited: Capital stock, 1909, ----- \$100 00 Fees of office, ----- 5 00	105 00
13,	Highland Coal & Coke Company: Capital stock, 1907-8, ----- \$275 00 Interest, ----- 14 57 Fees of office, ----- 13 75	303 32
13,	Beech Creek Extension Railroad Company: Capital stock, 1909, ----- \$150 00 Fees of office, ----- 7 50	157 50
13,	Pennsylvania & Western Railroad Company: Capital stock, 1909, ----- \$27 50 Fees of office, ----- 1 37	28 87
14,	Sunbury & Northumberland Electric Railway Company: Capital stock, 1909, ----- \$175 00 Fees of office, ----- 8 75	183 75
14,	Atlas Portland Cement Company: Capital stock, 1909, ----- \$383 71 Fees of office, ----- 19 43	403 14
15,	Midland Coal Company: Capital stock, 1903, ----- \$2,087 50 Fees of office, ----- 97 54	3,185 04
	Capital stock, 1904, ----- \$3,087 50 Fees of office, ----- 97 54	3,185 04

## SCHEDULE J.—Continued.

## SCHEDULE OF COLLECTIONS.

Year.	Name.	Amount.
Dec. 15,	Midland Coal Company—Continued.	
	Capital stock, 1905, -----	\$3,087 50
	Fees of office, -----	97 54
		\$3,185 04
	Capital stock, 1906, -----	\$3,087 50
	Fees of office, -----	97 54
		3,185 04
	Capital stock, 1907, -----	\$3,087 50
	Fees of office, -----	97 54
		3,185 04
	Capital stock, 1908, -----	\$3,087 50
	Fees of office, -----	97 54
		3,185 04
16,	Verstine Hibbard & Company:	
	Interest on C. S., -----	57 34
16,	Philipsburg Electric Light, Gas, Power & Heating Com-	
	pany:	
	Interest on C. S., Loans & G. R., taxes paid, -----	406 94
19,	Kansas Natural Gas Company:	
	Loans, 1909, -----	\$5 00
	Fees of office, -----	25
		5 25
21,	Philipsburg Electric Light, Gas Power & Heating Com-	
	pany:	
	Interest on settlement for interest on	
	taxes paid, -----	\$3 39
	Fees of office, -----	20 34
		23 73
22,	Altoona & Logan Valley Electric Railway Company:	
	Capital stock, 1909, -----	\$300 00
	Fees of office, -----	15 00
		315 00
	Loans, 1909, -----	\$463 25
	Fees of office, -----	23 16
		486 41
22,	Philadelphia Coach Material Company:	
	Capital stock, 1908, -----	45 00
27,	Mutual Benefit Telephone Company:	
	Capital stock, 1905, -----	\$25 00
	Capital stock, 1906, -----	26 50
	Gross receipts, 1906 to December 31, -----	30 15
		81 65
27,	Potter Gas Company:	
	Capital stock, 1909, -----	\$700 00
	Fees of office, -----	35 00
		735 00
27,	Gimbel Brothers, Incorporated:	
	Capital stock, 1909, -----	\$6,000 00
	Fees of office, -----	300 00
		6,300 00
27,	Jamestown, Franklin & Clearfield Railroad Company:	
	Capital stock, 1909, -----	\$906 17
	Fees of office, -----	45 30
		951 47
29,	Chas. J. Webb & Company, Incorporated:	
	Capital stock, 1909, -----	\$149 50
	Fees of office, -----	7 47
		156 97
		\$279,170 72

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