THE AUDITOR GENERAL'S REPORT.

Auditor General Gregg, in his report for the year ending November 30, 1894, bears down somewhat upon dodging corporations, and admits that State taxes are hard to get under prevailing rules and regulations. He clearly illustrates how dividends are clearly illustrates how dividends are the Teacher's Work," published an kept down to avoid the State's levy. object, word, and spelling method, After saying that the finances of the Commonwealth are in a healthy condition in spite of the cunning of cor- that it would be well to teach them at porations he makes the valuable suggestion that reform is necessary, and that more equitable methods of en- His directions to teachers were the forcing the provisions of some of the present tax laws should be adopted.

He says: "The total receipts during the year ending November 30 were \$12,873.786.82, or \$378,941.07 less than they were in 1893, which is in part accounted for by the fact that in 1893 the receipts included \$921,- an exercise somewhat as follows: 966.30 received from Philadelphia from the Bardsley defalcation.

"There remains in the State Treasury an apparent balance of \$5,014, 942.18. In this, however, there is which leaves a real balance of \$3,-807,747.62. In pointing with pride to this healthy condition of the treasury the Auditor General does not fail can catch squirrels. to appreciate that it may prove a mixed blessing by inviting applications for its appropriation to purposes neither necessary nor deserving. He thought and interest in the little ones. suggests that if a considerable portion After you have extended the questionof the balance can be applied to some ing sufficiently, ask them if they the class, and the pupils requested to needed public use, whose benefits would like to know another way to see if they can find the word. The would be enjoyed by the entire people, without placing upon the Comsurplus should be so used.

Much regret is felt that the taxatax law that can be enforced, upon tween large net earnings, profits, diconcern would impose upon the Clerk an amount of work which could trained to think and express their the word; r-at. You may give the not be performed for want of time, thoughts at the same time they are sounds after me? and would greatly retard the settle- learning their letters." ment of accounts. A fixed rule of settlement of the tax on capital stock end calls "teaching the alphabet," satisfactory results.

ing dividends in excess of 6 percentum could, by placing large amounts of their net earnings in their surplus or their net earnings in their surplus or sinking funds, keep down their divi- tors is that of developing the power of learned in oral sentences, and training dends and thereby reduce the millage thought in children. rate in determining the tax on their capital stock, and that corporations declaring dividends less than 6 percentum could underestimate the cash Philbrick: value of their stock." Commenting on this view, he says: "Without strictly applying the principle that the capital stock of a corporation should be appraised at its actual cash value, not less than the average price which said stock sold for during the year, slate and pencil for each child. and not less than the price or value indicated by net earnings, it is feared that with corporations, in the case of the defects of the act of 1889 will not have been corrected.

"There are upwards of seven thousand five hundred corporations and The object of these exercises should limited partnerships and joint stock associations making capital stock re- sounds, and the organs of speech to ports to this department. Of these utter them; to form habits of attenprobably one haf do not report sales tion and of prompt obedience to all of stock during the year. In view of directions; and to excite the curiosity, these facts it is urged that the Legis or desire to learn something. Such lature so amend the present law of being the objects, the judgment of taxing capital stock that it shall be the teacher must guide in the selecpossible for the Auditor General to tion and adaptation of the matter. determine the tax in each case, save in exceptional ones, from reports training having been given, the teachmade to his department."

PRIVATE BANKERS AND BROKERS,

The Auditor General advocates a radical change in the law relating to all the class. the taxation of private bankers and brokers upon their annual net earnings, and the law requiring that they of business done by them. He sug-June 7, 1870, be so amended as to limit the application of the word care to secure the attention of all, the only who receive deposits of money. As a reason for this he says that there are in all about 2,000bankers and brokers rated by the Mercantile secured from all of them not onefourth would have any net earnings

to report. In the case of limited partnership associations now required to be recorded as are deeds with the Record-er, it is recommended that a bill be That is what this letter says. When passed requiring the Recorder to at once send to the Auditor General a transcript of the certificate duly cer- can make one like it.

Opal brooches are shown with the opal nearly 3 inches in their longest diametor.

Children Cry for Pitcher's Castoria.

METHODS OF PRIMARY READING.

Object, Word, and Letter Method.

By William Noetling.

In 1859 or 1860, Charles Northend,

of New Britain, Connecticut, in his

"Familiar Letters to One Entering

and suggested that the sounds of the letters might also be taught; or rather, the right time, but omitted to say when he considered the right time. following: "Call your little ones in front of the blackboard. If possible let each be furnished with a slate. Now draw upon the blackboard th picture of some animal or objectdog, for instance. With a pointingstick in hand, call attention, and have the word? Teacher. What animal is this? Children. 'A dog.' Teacher. 'Are all dogs alike? Children, 'No, ma'am; some are small and some are large.' Teacher, ' Are they alike in all but size?' Child-\$1,273,528.09 personal property tax ren. 'No, ma'am; they don't have desk; you are at school. Say, 'We due the several counties of the State, the same color.' Teacher. 'How many are at school.' I will write both letlegs has a dog? Children. 'Four.' Teacher. 'What can a dog do?' make the first; and then you see how

"You will readily see that these them. thought and interest in the little ones. ing been pursued long enough, the express the animal besides by a first who raises his hand is allowed to picture. They will all be anxious to come out and point to it. monwealth an annual charge therefore, know. Now print Dog under the pictit would seem well that the existing ure on the board, and require them before presenting another letter, these tion of capital stock of corporations, have it repeated several times. After which, with at, will form another limited partnership and joint stock having fixed their attention for a word. Let it be r. The same course associations cannot be made under a minute, make D only on the board, as before is pursued. First the atreports made to the Auditor General, the other letters, and in a short time the sound is learned. Then, it is and under a general rule of application they will be able to give their names written, exercising the conception and tion. The reports of corporations readily. It will be well also, at the imitation, and fixing the form in the continue to show discrepancies be- right time, to give them the powers of the letters, or their appropriate sounds. placed in order to form the word rat. vidends or surplus, and small actual You will readily see, that some object case value. An examination of each of interest to children may be connect- letters you have learned. They make Auditor General and his Corporation by judicious questioning, they may be

The following method, which Northis suggested as likely to produce more the says is from the pen of John D. Philbrick, "a distinguished educator," "An objection urged against the Revenue act of 1889," says General Gregg, "was that corporations earn- The method, as will be observed, is a with n making in. Then as before The method, as will be observed, is a with n making in. Then as before

> COMBINATION OF THE ALPHABETIC AND selves." PHONIC METHODS.

"Apparatus-A blackboard :

" Preliminary Training .- Children should not be put to reading immediately upon entering school for which no sales of stock were made, the first time. Judicious preliminary exercises will render subsequent progress, not only in this, but in other branches, more rapid and satisfactory. be to train the ear to distinguish

> " Lesson .- The proper preparatory er will select a single letter to begin with; it matters little which. Suppose it to be a. The card containing it is placed in the spelling-stick, in view of

" Teacher .- You see this letter. Now look at me. You all know me when you see me. Now I wish you to shall be assessed by the Mercantile look at this letter, so that you will Appraiser according to the amount know it whenever you see it. It stands than old-fashioned custard. for a sound. Listen, and hear me give gests that Section to of the act of the sound.' Having enunciated the sound distinctly several times, taking "broker" in the act to those brokers teacher might ask if any one has ever heard the sound before. Some may remember it, as given among the elementary sounds of the language. If so, they are pleased to find that the Appraisers, and if reports could be lesson is connected with something learned before. If it is not recalled, give the vowel sounds promiscuousy, requesting all to put np hands when

they hear it. " Teacher .- Now all give the you read it, you give the sound. You may take your slates and see if you

"Only a few, perhaps, will try at first. But the teacher passes rapidly around, giving a glance at slates, bestowing commendation on the best

efforts. make it on the blackboard. I begin of 6,000 cubic feet of coal calm, here, and go around in this way. You pumped from the river.

may try it again on your slates.

"The slates are inspected as before; the timid are encouraged, and the letter written for them on their slates. Then the drill on the sounds is repeated, and afterwards individuals called up to give it.

" If this is found enough for one lesson, when the course is resumed, the exercise on a should be reviewed. The teacher will then proceed with taking one that, with the preceding, will make a duo-literal word. Suppose it is t. The letters are placed to-

"Te acher .- 'You see I have put together the two letters you have learned, and they make a word; wouldn't you like to read the word? Hear me say the sounds, and see if you can tell what the word is. I will

" After several repetitions, perhaps some one will combine them and say,

" Teacher .- 'Yes, at; that is right. Now you have read a word. You often use the word. I am at the ters on the board. I begin thus, and Children. 'He can run fast and he I make the other, and cross it thus. You may take your slates, and make

" Now the reading lesson is changalphabet chart is suspended before

"If any time is allowed to elapse to do the same on their slates. Then steps should be reviewed. The next tell them the name of each letter, and letter to be learned should be one and ask its name, and so with each of tention is called to the form. Next, memory. The three letters are then

"Teacher .- 'You see the three ed with these early lessons, and that another word. Hear me give the sounds, and then see if you can tell

> "In the same way make the words, bat, cat, fat, hat, mat, sat, vat.

> The letter u might come next. This, placed after a will give the word an. Then m which placed before makes the class to make them for them-

Comparing the method advocated A specimen lesson as given by and so carefully outlined by Philbrick, an educational leader of his day, with those of the foremost educators and chart of easy words of one syllable; men of thought of the present time, an alphabet chart; a set of alphabet and we see that the years between cards, with a grooved stick, called a 1860 and the present, have not been spelling stick, in which the cards may a period of intellectual inactivity, but be inserted in spelling words; and a that a long stride has been taken ahead.

Though the foregoing method is antiquated, still teachers of our own day may profitably take a hint here and there from it as to the manner of presenting subjects to classes so as to create an interest in the pupils.

"With the approaching season when mince pie figures so largely in the culinary department its antiquity is worthy of mention," says the New York Times, "Once this pie had a religious significance, and before the Reformation the crust had a crib-like form, and Brand says it represented the manger in which the Holy Child was laid. In 1783 some one wrote to the Gentlemen's Magazine that 'a mince pye' indicated the offerings, of spice made by 'the wise men.'" very true; but the modern mince pie hasn't got so much religious significance, for it smacks so largely of the brandy made by the distiller that the eater is apt to feel his oats soon after it touches bottom; and any other kind of mince pie isn't a whit better

When the tied goes out-when the newly-married couple leave the church. Wiggs-" Do you dictate to a typewriter?" Waggs—"I used to, but not since I married her."

Wife-"Will you listen to me?" Husband-"Great Scott, woman, what else have I been doing since we were married?"

Butcher's clerk-" That chiropodist ordered some meat sent up, but I have forgotten what kind." Butcher-Send him corned beef."

To Keep the Susquehanna Pure.

Mayor Eby, of Harrisburg, has appointed a legislative committee of six to memorialize the Legislature for laws that will prevent the pollution of the Susquehanna river by mine separators washing their culm into it. The contractor who is cleaning the reservoir " Teacher .- Erase it. See me in Harrisburg says that it has a deposit

The newspaper editor is frequently advised to pitch into somebody and to make vigorous attacks on certain institutions and individuals. A dog fight will frequently attract a crowd, but none of the spectators are willing to be the dogs. A day seldom passes in the office of a newspaper without a visit from somebody who has a fault to find with someone or something. He wants the editor to attend to it another letter in a similar manner, for him. "Why don't you score 'em?" Then he goes into detail, talks about this and that being an outrage, etc. When the editor tells him he will publish this and that complaint, provided he will sign his own name to it, he says: "Oh, no, I don't want to get into any trouble with those people. Don't you see. Can't you put it in the shape of an editorial?" He don't care what trouble the newspaper may give them slowly,-a, t. Can you tell get into by publishing his grievance, but he is too politic and cowardly to assume the responsibility himself. There are plenty of such people in every community and the newspaper man always finds out where they are.

WHAT A MISTAKE!

Mrs. Wilcox Suffered Years Thinking There Was No Relief.

[SPECIAL TO OUR LADY READERS.] One night in a terrible snowstorm a man walked in a circle till daylight because hethoughtthat he was lost.



He had been tramping all night within a stone's throw of his home. There is a woman in Philadelphia who

in a daily circle of suffering, because she thought there was no relief.

Her suffering was caused by female weakness in its worst forms. She had pain in her back and loins, great fatigue from walking, leucorrhoea, local inflammation, and a frequent desire to urinate.

All this time relief was close at hand,

and she had only to accept it with the same faith that has saved thousands of others. Every druggist had it.

Lydia E. Pinkham's Vegetable Com-

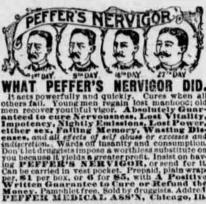
pound cured her of all weakness and disease, and she is now a different woman. This woman is Mrs. Walter Wilcox, of 736 West Street, who advises all women who suffer so from female weaknesses to try it and be cured. It cures kidney trouble in either sex, expels tumors, removes backache, and invigorates the system.



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RAILROAD TIME TABLE DELAWARE, LACKAWANNA & WESTERN RAILROAD.

BLOOMSBURG DIVISION.

STATIONS. 6.25 1.50 10.05 6.40 NORTHUMBERLAND .. bulasky .. loomsburg ime Hidge...

Briarcreek.... Berwick... Beach Haven. Hick's Ferry. Shickshinny... 3 56 11 56 lymouth 12 05 Forty Fort... 12 16 Vest Pittston Duryea Taylor..... Bellevue..

STATIONS. CRANTON ...

Connections at Rupert with Philadelphia & Reading Railroad for Tamanend, Tamaqua. Williamsport, Sunbury, Pottsville, etc. At Northumberland with P. & R. Div. P. R. R. for Harrisburg, Lock Haven, Emporium, Warren, Corry and Eric.

W. F. HALLSTEAD, Gen. Man., Soranton, Pa.

Fennsylvania Railread.

P. & E. R. R. DIV. AND N. C. R'Y

In effect Nov. 25, 1894. Trains leave Sunbury

EASTWARD.

RASTWARD.

9:48 a. m. Train 14 (Daily except Sunday) for flarrisburg and intermediate stations arriving at Philadelphia 3:00 p. m.; New York 5:55 p. m.; railimore, 3:10 p. m.; New York 5:55 p. m.; railimore, 3:10 p. m.; New York 5:55 p. m.; railimore, 3:10 p. m.; New York 5:55 p. m.; connecting at Philadelphia 10 rail 8:20 s. m.; resultance. Parior car to Philadelphia.

1:55 p. m. Train 8, (Daily except Sunday.) for Harrisburg and intermediate stations, arriving at Philadelphia a: 6:50 p. m.; New York, 5:35 p. m.; railimore 6:45 p. m.; washington 1:20 p. m. Parior cars to Philadelphia and passenger coaches to Philadelphia and baltimore.

5:25 p. m. Train 12 (Daily except Sunday.) for Barrisburg and intermediate points, arriving at Philadelphia 1:15 p. m. New York 3:33 a, m.; Baltimore 10:40 p. m., Passenger coach to Philadelphia.

8:17 p. m.—Train 6, (Daily.) for Harrisburg and all intermediate stations, arriving at Philadelphia 1:30 a. m.; New York 1:33 a. m. Philadelphia and New York. Philadelphia passengers can remain in sleeper undisturbed until 7 a. m.

1:50 a. m.-Train 4 (daily) for Harrisburg and intermediate stations, arriving at Philadelphia est a m., New York 9:33 a. m., weight of the mediate stations, arriving at Philadelphia and Dailimore.

8:10 a. m., Pullman Sleeping cars to Philadelphia and Baltimore.

4:36 a. m., and Washington 10:16 s. m. and Passenger coaches to Baltimore, Washington 10:17 s. m. and Passenger coaches to Baltimore, Washington 10:18 s. m. and Passenger coaches to Baltimore, Washington 10:16 s. m. and Passenger coaches to Baltimore, Washington 10:16 s. m. and 10:10 s. m.

WESTWARD.

WESTWARD.

1:35 a. m.—Train 9 (Daily except Sunday) for Canandalgua, Kochester, Buffalo and Niagara Falls, with Fullman sleeping cars and passeoger coaches to Rochester.

5:13 a. m.—Train 3 (Daily) for Erie, Canandalgua and intermediate stations, Rochester, Burfalo and Niagara Falls, with Fullman palace cars to Erie and Emira and passenger coaches to Erie and Rochester.

9:56—Train 15 (Daily) for Lock Haven and intermediate stations.

1:35 p. m.—Train 11 (Daily except Sunday) for Kane, Canandaigua and intermediate stations, Hochester, Buffalo, and Niagara Falls with through passenger coaches to Kane and Rochester and Parlor car to Rochester.

5:40 p. m.—Train 1, (Daily except Sunday) for Renovo, Elmira and intermediate stations.

9:25 p. m.—Train 13, daily for Williamsport and intermediate stations.

THROUGH TRAINS FOR SUNBURY FROM THE EAST AND SOUTH.

Train 15—Leaves New York, 12:15 night, Phila-delphia 4:30 a.m., Baltimore 4:45 a.m., Harris-burg, 8:15 a.m., daily arriving at Sunbury 9:56

deiphia 4;30 a. m., Baitimore 4:45 a. m., Harrisburg, S:15 a. m., daily arriving at Sunbury 9:56 a. m.

Train 11—Leaves Philadeiphia 8:50 a. m., (daily except Sunday) arriving at Sunbury, 1:35 with Parior car from Philadeiphia and passenger coaches from Philadeiphia and Baitimore.

Train 11—Leaves New York 9:30 a. m., Philadeiphia 12:15 p. m., Washington 10:30 a. m., Philadeiphia 12:15 p. m., Washington 10:30 a. m., Baitimore 11:40 A. M. (daily except Sunday) arriving at Sunbury 9:35 p. m. with passenger coaches from Philadeiphia and Baitimore.

Train 13 leaves New York 2:10 p. m., weekdays 2:00 p. m., Sunday. Philadeiphia 4:40 p. m. weekdays 4:30 p. m. Sunday. Philadeiphia 4:40 p. m. weekdays 4:30 p. m. Sunday. Washington 3:15 p. m., Baitimore 4:45 p. m., daily, arriving at Sunbury 9:25 p. m. Through Coach and Parior car from Philadeiphia.

Train 9 leaves New York 6:00 p. m., Philadeiphia 5:50 p. m., washington 7:10 p. m., Baitimore 5:22 p. m., arriving at Sunbury, 1:35 a. m. weekdays, with Pullman sleeping cars and passenger coaches from Washington and Baitimore.

Train 3 leaves New York 8:00 p. m., Philadeiphia 11:30 p. m., Washington 10:40 p. m., Haitimore 11:50 p. m., (Daily,) arriving at Sunbury 5:08 a. m., with Pullman sleeping cars from Philadeiphia, Washington and Baitimore and passenger coaches from Philadelphia and Baitimore.

SUNBURY HAZLETON, & WILKESBARKE RAILROAD, AND NORTH AND WEST BRANCH RAILWAY.

Dally except Sunday;
Train 7 leaves Sunbury 10:00 a. m. arriving at East Bloomsburg 10:48 a. m., Wilkes Barre 12:10 p. m. Hazleton 12:15 p. m., Pottsville 1:28 p. m.
Train 11 leaves Sunbury 5:47 p. m. arriving at East Bloomsburg 6:33 p. m., Wilkes-Barre 5:00 p. m. Hazleton 7:56 p. m. Pottsville 9:05 p. m.
Train 1 sleaves Wilkes-Barre 7:25 a. m. Pottsville 9:00 a. m., Hazleton 7:10 a. m., arriving at East Bloomsburg 5:47 a. m., Sunbury 9:35 a m.
Train 10 leaves Pottsville 1:50 p. m. Hazleton 3:04 p. m. Wilkes-Barre 3:12 p. m. arriving at East Bloomsburg 4:31 p. m., Sunbury 3:15 p. m.

SUNDAY TRAINS. Train 7 leaves Sunbury 10:00 a. m., arriving at tast Bloomsburg 10:48 a. m., Wilkes-Barre 12:10 Train 26 leaves Wilkes-Barre 4:40 p. m., arriving at East Bloomsburg 6:08 p. m., Sunbury 7:00 p, m.

J. R. WOOD, Gen. Pass, Agt.

RAILROAD SYSTEM In effect Nov, 18, 1894. TRAINS LEAVE BLOOMSBURG

For New York, Philadelphia, Reading Potts-ville, Tamaqua, weekdays 11.35 a. m., For Williamsport, weekdays, 7.35 a. m., 8.15 p. For Danville and Milton, weekdays, 7.35 a. m.,

For Baltimore, Washington and the West via B. & O. R. R., through trains leave Reading Ter-minal, Philadelphia, 3.20, 7.85, 11.96 a. m., 3.46, 7.87, p. m. Sundays 3.30, 7.85 11.95 a. m., 3.46, 7.27, p. m. Additional trains from 94 and Chestnut street station, weekdays, 1.85, 541, 8.23 p. m. Sundays, 1.35, 823 p. m.

TRAINS FOR BLOOMSBURG Leave New York via Philadelphia 8.00 a, m., and via Easton 8.10 a. m. Leave Philadelphia 10.00 a. m. Leave Reading 11.50 a. m. Leave Pottsville 12.50 p. m. Leave Tamaqua 1.20 a. m. Leave Williamsport weekdays 10.10 a m, 4.30 p.

m. 1.eave Catawissa weekdays, 7.00, 8.20 a. m. 1.30, 8.15, 6.15.
Leave Rupert, weekdays, 7.08, 8.27, 11.45 a. m., 1.37, 3.27, 6.23.

ATLANTIC CITY DIVISION. Leave Philadelphia, Chestnut Street wharf and South Street wharf for Atlantic City WEEE-DAYS-Express, 9.00, a. m., 2.00, 4.00, 5.00 p. m. Accommodation, 5.00 a. m., 5.45

SUNDAY—Express, 9,00, 10,00 a. m. Accommodation, 8,00 a. m. and 4,30 p. m. Returning, leave Atlantic City, depot, corner Atlantic and Arkansas Avenues. WEEK-DAYS—Express, 7.35, 9.00 a.m., and 4.00 and 5.30 p. m. Accommodation, 8.15 a.m. and 4.32 p. m.

Sundays—Express, 4.00, 7.30, p. m. Accommodation, 7.15 a. m. and 4.15 p. m. Parlor Cars on all Express trains. I. A. SWEIGARD. C. G. HANCOCK, Gen'l Superintendent. Gen'l Pass. Agt

Coles Creek Sugarloaf Laubachs

