

**WANAMAKER**  
ON TAXATION

Startling Figures Showing the Inequalities of Taxation Under Quay Machine Rule.

The Farmer and Workingmen Compelled to Pay \$2.94, While the Corporations Pay But One Penny.

Mr. Wanamaker, in a speech delivered at Huntingdon on Oct. 19, had the following to say upon the subject of taxation:

I have been waiting for an opportunity like this to say something more to the farmers and laboring men of Pennsylvania about taxation.

In my Williams Grove address on Sept. 1 I declared that the people, and especially the farmers, were unjustly taxed. I stated that through legislation passed by the Quay machine there was unjust discrimination in favor of corporations, and that the masses were forced to bear an unequal burden of state taxation, and I want to reiterate those statements again to-night, and to present to you specific proof of their correctness.

The statements that the farmers paid too much tax have been challenged in public speeches by the Republican candidate for governor and the Republican state chairman.

Nominee W. A. Stone, in his Pittsburgh speech on Sept. 7, in the course of his reply to assertions made by me, said: "There is not a corporation in Pennsylvania that ever for one moment realized that it was the favorite of the Republican party" (meaning the Quay machine). Speaking of our tax system he declared: "This is a great triumph for the Republican party, and one of which all Republicans should feel justly proud"; and, continuing, he said: "It seems to me that it would be much easier to prove that farmers, laborers and mechanics are the favorites of the Republican party, who have been so highly favored by its legislation."

At Hollidaysburg on Sept. 15 Candidate Stone is again quoted as saying that "The people are not taxed, and not one foot of your land (meaning the people) pays one cent of tax; we have taken the tax off the lands and put it on corporations."

**ELKIN QUOTED.**

Republican Chairman Elkin, at Carlisle on Aug. 31, said: "We (meaning the Quay machine) have taken taxes off the lands, occupations, trades and all personal property, except money at interest." At Pittsburgh on Sept. 7 he again declared that "the purpose and policy of the Republican party (meaning the Quay machine) has been to remove the burden of taxation from the people and place it upon those who obtain some franchise from the state, and we (meaning the Quay machine) have reason to feel proud of our record."

I am facing an audience composed largely of farmers. Before me are men who gain their livelihood by the tilling and handling of land. If there is one among you all who does not know that the statements of Candidate Stone and Chairman Elkin are false let him stand up and say so. There may be some farmers here who on next election day intend to vote to perpetuate the Quay machine. To them I want to ask if it is a fact, as Candidate Stone asserted in his Hollidaysburg speech, that you are not taxed and that not one foot of your land pays one cent of tax, and whether it is true, as Chairman Elkin states, that the Quay machine has taken the taxes off land?

If one single farmer in this audience will come upon the platform and show that his land is not taxed I will agree to make six speeches a week for the Quay machine from now until election time, and if there is one farmer here who owns or works a farm that cannot show by his tax receipts that all these statements are untrue I will stand by the same offer. And if there is one farmer who does not know that he is unjustly taxed and is paying part of the corporation's share I want him to send me his name and he will be given proof of his happy ignorance.

The subject of taxation is a vast and complex question, but there are phases of it and facts concerning it that can be reduced to simple, practical and convincing propositions. And specifically with varied figures I want to present some of them to you.

In this argument when I make use of the word "corporations" I mean those of that class that have the right to condemn and take private property for their own use, such as steam railroads which pay no local taxes for county, township, school or road purposes upon their roadbed and other property used in the operation of their franchise. And also other great combinations of corporate wealth, such as pools and trusts and companies capitalized at millions, all of which maintain armies of agents and lobbyists to invade and surround legislative bodies, whether national, state or municipal.

Candidate Stone tells the farmers of the state that the corporations pay the entire cost of running the state government, and also the appropriations to public schools. This statement is grossly untrue, as is shown in the last official record of the state treasurer.

The total receipts of the state treasury for 1897 were \$12,475,070.17. Of this sum the entire amount received from all sources, from all corporations, including the thousands of smaller corporations which we are not considering, together with the tax on bank stock, was only \$6,044,131.67, or about 50 per cent of the cost of running the state and paying the school appropriations. This demonstrates Candidate Stone's misrepresentation No. 1.

Candidate Stone says that corporations are taxed higher in Pennsylvania than they are in other states. This statement is untrue. For the purpose of proving the falsity of Mr. Stone's assertion I will compare the tax law of our state with that of New York.

**TAXES IN NEW YORK.**

In New York state every dollar of corporate property is taxed, yet our own ex-auditor general, Jerome B.

Niles, in a public speech delivered in 1892, made the astonishing statement that there were from \$100,000,000 to \$500,000,000 of railroad property in Pennsylvania that pays no tax whatever, either locally or to the state. In New York state the dollar of value is the basis upon which taxes are levied, real and personal, and no corporation of any kind can escape paying its share of taxes. But, by the statement of ex-Auditor General Niles, in Pennsylvania, through discriminating legislation passed by the corporations, one-half billion dollars' worth of corporate property escapes all taxation. The fairest way to show the difference in taxation of steam railroads between Pennsylvania and New York is to take the trunk lines and lateral railroads that lead out of Pennsylvania into New York, and compare the taxes they are compelled to pay in each state.

The Northern Central railroad, from Williamsport to the New York state line, near Elmira, a distance of 70 miles, does not pay one cent of taxes upon its roadbed and other real estate used in the exercise of its franchise in the Pennsylvania counties of Lycoming, Tioga and Bradford, representing a value of \$2,000,000. But when it reaches the township of Southport, Chemung county, New York, it contributes in taxes to that township \$372.40. Passing through the corner of Southport, through the city of Elmira, into the township of Horseheads, it pays to that township \$377.52. It touches the corner of Corchard and pays \$36.64, and enters the township of Veteran, in the same county, and pays to the township treasury \$1,038.80. Then it passes through the counties of Schuyler, Yates and Ontario to Niagara Falls, paying at the same rate in all counties named.

Then again take the Lehigh Valley railroad, which does not pay one cent of tax on its roadbed and other real estate for local purposes from the Delaware river at Easton through the counties of Northampton, Lehigh, Carbon, Luzerne, Wyoming and Bradford. When it reaches the township of Van Etten, in the state of New York, it contributes \$1,902.33 to that township treasury.

**ANOTHER ILLUSTRATION.**

Then take the Delaware and Lackawanna railroad, which contributes nothing to the local treasuries in Pennsylvania. When it reaches the township of Ashland, New York, only touching one corner, it contributes \$225.60 toward township taxes. To the township of Elmira it pays \$425.82, to the city of Elmira \$1,199.70, to Horseheads \$926.00, to Big Flats \$1,157.20, and so on to every township it passes through.

Then take the Tioga branch of the Erie railroad, which runs through Tioga county, Pennsylvania, and does not pay one dollar on its 50 miles of roadbed in that county. When it reaches Southport, in the state of New York, on a valuation of \$63,000 it pays to the township treasury \$441.

Then the Fall Brook railroad and leased lines, which pay nothing on their roadbed in the state of Pennsylvania, the moment it reaches the township of Lindley, in New York state, contributes \$1,500 to the local treasury of that township.

It should be remembered that in New York all these railroads, in addition to the local taxes specified, pay also a state tax for the general purposes of state government. Yet all the railroads I have mentioned pay no more or no less in the state of New York than the farmer, merchant, manufacturer, or the money lender on their dollar. So again Candidate Stone's statement that corporations pay more taxes in Pennsylvania than in other states is proven false.

This is Candidate Stone's misrepresentation number 2.

Again, Candidate Stone asserts that the corporations in Pennsylvania pay their full and equal share of taxes. Now, under our state law, they pay but four mills on the dollar of their capital stock (not counting the \$500,000,000 that escapes altogether); but does not every farmer here know that he pays from 15 to 25 mills on every dollar of his capital stock? Is this equal and fair taxation? This proves the falsity of another of Mr. Stone's statements.

**FARMERS IN OTHER STATES.**

Again, Candidate Stone asserts that the farmers of Pennsylvania are no more heavily taxed than those of other states. Yet the average tax in Pennsylvania on your land, for the past ten years, has been from 15 to 30 mills on the dollar, while in New York state it has averaged from three to ten mills on the dollar, and in some townships and cities in that state almost the entire local taxes are paid by the corporations. This proves the falsity of Mr. Stone's statements, and is misrepresentation number 4.

I might continue the list of his misrepresentations on this subject almost indefinitely, but time will not permit. You farmers who live in interior counties do not fully understand the way you are discriminated against, but the farmers who live along the New York state line, in the counties of Erie, Warren, McKean, Potter, Tioga, Bradford and Susquehanna realize how the machine made laws of Pennsylvania take the burden off of the corporations and place it upon the backs of the tillers of the soil.

All along the northern border the farms in New York state are more valuable than those of the same size and kind in Pennsylvania. A \$5,000 farm in the state of New York is not taxed to exceed \$25, while the adjoining farm in Pennsylvania of the same value pays from \$65 to \$85. And it is something New York farmers cannot understand why railroads in Pennsylvania are not made to assist in paying local taxes, and why Pennsylvania farmers support a political system that compels them to pay 20 mills on their dollar, while railroads pay only four mills on their property.

Through the machine passed and corporate protecting legislation of our state the corporations are favored to the extent of millions annually, which is paid by the farmer, land owner and laborer.

**SOME OFFICIAL FIGURES.**

For example, the last report of the secretary of internal affairs, for 1897,

showed the cost of all corporations of this class (railroads) in Pennsylvania to be \$1,553,072,313. The total cost of equipments owned by the railroads was \$39,404,286. Stocks and bonds owned by railroads, \$282,658,915; cash and current assets, \$90,292,289; other assets, \$200,598,217, making a total of \$2,315,942,880. Taking this to represent the cash value of the capital stock of these roads, and multiplying this sum by four mills, the rate the law requires, you have what the great railroad corporations alone should pay into the state, amounting to \$9,263,761. Yet the taxes paid by corporations of all kinds—big and little—together with the tax on gross receipts of corporations, and the tax on bank stocks amount to only \$6,044,131.67, showing a discrepancy upon this total basis of \$3,119,631, which in some manner the corporations are relieved from paying.

Now, farmers, you ought to ask Candidate Stone, who declares that there is no discrimination in favor of corporations, to account for this shortage of more than \$3,000,000.

But the loss of that vast sum of money is not a commencement of the injustice heaped upon the farmers by the present machine made tax system, since the same amount of property—\$2,315,942,880, the value of railroad stock and investment—in the hands of the farmer is taxed five times as much, or \$46,318,855.

The railroads in this official valuation pay only \$5,448,120.47, making a balance against you under this system that Mr. Stone calls equitable of \$40,870,735.

But experts say that the value of railroad property in Pennsylvania is double its assessed valuation, or nearly \$5,000,000,000. If this be true, then the railroads are paying about one mill on their dollar, while you farmers are paying 20 mills on yours.

**CORPORATION TAXES.**

Scores of like cases can be shown throughout the state, but time will forbid more detail on this particular point. I want to give you a few examples of how great corporations are protected. The Philadelphia and Erie railroad, which cost upward of \$30,000,000, through the kindness of machine legislation, is not obliged to pay one dollar of tax to the state on its capital stock until the road shall earn a 6 per cent dividend. Of course, that time has not and will never come, as its stock can be watered, salaries increased and expenditures kept high enough to prevent any such contingency.

Will Candidate Stone show where the machine made tax system of Pennsylvania, which he declares favors the farmer, has ever exempted \$40,000,000 of farm lands until the farmers have made 6 per cent clear, after enjoying like privileges with the Philadelphia and Erie railroad, of voting high salaries to their sons and friends and raising the valuation of their farms as they see fit?

You farmers who are paying 20 mills on every dollar of farm lands you have should ask Candidate Stone to explain the following figures taken from the auditor general's report of 1896. That report shows that the Philadelphia and Delaware Connecting railway, costing \$836,568.82, paid into the state treasury only \$35.22 in 1896.

The Kinzua Valley railroad, costing \$113,450.21, paid \$28.12; the Allentown railroad, costing \$1,085,747.34, paid \$75.02; the Baltimore and Harrisburg railroad, costing \$480,000, paid \$43.73; the Baltimore and Potomac railroad, costing \$3,000,000, paid \$675.41; the Bustleton railroad, costing \$100,000, paid \$10; the Clarion railroad, costing \$1,100,000, paid \$1.60, and the Pickering Valley railroad, costing \$481,339.08, paid the sum of 92 cents.

**TAXES ON RAILROADS.**

In other words, \$12,777,164.05, of railroad property paid a total tax of \$79.03 in 1896. At the same time \$12,777,164.05 of your property at 20 mills (the average) paid \$255,543.28. Stated in a simpler way: \$12,777,164.05 of property belonging to corporations and a like amount of property belonging to the farmers, together amounting to \$25,554,328.10, paid taxes in 1896 amounting to \$256,413.31, and of this sum the farmers paid \$255,543.28 and the corporations \$79.03; or, to still further show the inequality, every time the farmer paid \$2.94 of taxes the corporations, under the tax system that Candidate Stone says is fair to the farmer, paid but one penny.

I could prolong the list showing the inequalities of taxation almost indefinitely, but time will not permit to-night. After all, it seems much like a waste of argument to try and convince the voters of what every intelligent citizen already knows—that there is no fairness or equality in our machine made system of taxation.

But there is another side of this great question of taxation that must appeal to every person within the hearing of my voice. It is the remedy. It is far easier to justly criticize the deficiencies of economic policies than to recommend intelligent and adequate methods for their equitable adjustment. It is impossible for me tonight to do more than give in general terms the fundamental principles upon which, I believe, the taxation of our people should be founded.

**A REMEDY SUGGESTED.**

The dollar of value should be the basis upon which taxes are levied. The man owning \$1,000 worth of property, either in railroads, farming lands or corporate interests, should pay ten times as much tax as the man who owns but \$100 worth.

No taxable property should be given advantages or concessions in the hands of one owner that the like property or value does not receive in the hands of every other owner. A full assessment of all property should be made, and an impartial indiscriminating tax should be imposed.

The assessed valuation of property in Pennsylvania, real and personal, according to the last census, that of 1880, was, in round numbers, \$8,500,000,000. According to the best expert authority the actual valuation of real and personal property in Pennsylvania at the present time is \$10,000,000,000. If the value of assessable property is \$10,000,000,000, the present tax rate of four mills (that corporations are supposed to pay, but do not, though it is only about one-fifth the rate the farmers pay) would

yield \$40,000,000 to the state annually, or about three and one-half times the amount collected under the present law. This would pay the running expense of the state government and give the \$5,500,000 to public schools that is now allowed, and every cent to be paid back to counties to aid in reducing, or wiping out entirely, local taxation.

Nothing is plainer than that the heavy burden of taxation borne by certain interests results alone from the total or partial exemptions granted vast corporate interests, as the result of machine legislation. The resources of Pennsylvania are so vast and her wealth so great that, if each dollar of property paid its just share, taxation would be so light that it would scarcely be felt by any. But the machine made tax system of Pennsylvania that Wanamaker advocates a tax system that will place (we will say for argument) a four mill tax on their lands. To this I want to say, yes, I favor the placing of a four mill tax on your lands and your homes, if by so doing I can strike off the 20 mill tax that the machine made laws now compel you to pay.

I believe I can do no greater service to the people of my state than help to change the perpetual machine laid mortgage of 20 mills for a reasonable and moderate tax rate of four mills or less.

The above article by Mr. Wanamaker is a full expansion of the general points made by George A. Jenks, the Democratic candidate for governor. In several of his now famous campaign addresses, Vote for Jenks and equality of taxation and equality in all other respects before the law.

The Democratic party has for many years insisted that the management of the finances of the state of Pennsylvania has been reckless and indefensible. The late developments incidental upon the failure of the People's bank, and the admission that the manipulation of state funds in various other banking institutions were of a corrupt character, should be no news to the people, because at various times disclosures have been made through the Democratic minority in the state legislature of daring and flagrant misuse of the people's money entrusted to the state treasurers and auditors general. In the most direct way the specific charge was made in the session of the legislature of 1889 that a fraudulent misuse of the sinking fund moneys were being, and had been, made by Mr. Quay and Mr. Quay's creatures. These charges were formulated by Mr. S. M. Wherry, of Cumberland county, who made a strenuous, but ineffective, effort to have the abuses corrected. Mr. Wherry did more than that—he showed beyond question that a deliberate and corrupt misuse of the securities in the state sinking fund had been made. On March 22, 1889, he introduced a joint resolution calling attention in a conservative way to the fact that the sinking fund was being improperly manipulated. On March 25 he offered a series of resolutions, reciting the further startling fact that the sinking fund commissioners had sold, in December, 1887, and January, 1888, \$1,000,000 of United States bonds, which were under the law a permanent investment of the fund. This sale violated not only the constitution, but the statutes made in pursuance of the constitutional requirements. In connection with this series of resolutions, Mr. Wherry had spread upon the records of the legislative proceedings of that date a carefully prepared memorandum showing that this sale of bonds had resulted in a loss of one quarter of a million dollars to the state. These United States bonds were deliberately taken from the sinking fund treasury, then under the domination of Mr. Quay, and by the direct action of Mr. A. Wilson Norris, then the auditor general, and Mr. L. W. Wherry, of the treasury department. Mr. L. W. Wherry soon after left the state and has been absent ever since. He is supposed to be still absent from the state because of his connection with this and with other misuses of state funds. The facts presented by Mr. Wherry showed conclusively that for the two years of 1886, including transactions from Dec. 1, 1886, to Dec. 1, 1888, these manipulations had entailed a loss directly of two hundred and fifty thousand dollars upon the state.

It showed that in the early part of the fiscal year of 1887 one million dollars' worth of United States 4 per cent bonds were abstracted from the vaults of the treasury, where they belonged as a constitutional part of the sinking fund, sold and the proceeds placed in the various banks favored by the state political ring, of which Senator Quay was the head. Mr. Wherry, in a very conservative statement, declared that after a careful examination of this transaction, so suggestive upon its face, he was of the deliberate opinion that it was so much in violation of the constitution and the law, and that the bondsmen and the state officials who constituted the state sinking fund commissioners were liable for the loss entailed, and should be held accountable for every dollar of interest lost on the United States bonds sold, and for other losses to the state. He declared that in the aggregate the losses in two transactions alone exceeded sixty thousand dollars in one year. The actual and indirect loss, he declared, sustained by the state would amount to nearly \$2,000,000. He said: "At the very time the sinking fund commissioners were selling United States bonds at a loss of interest and buying 5 per cent state loans, payable in 1892, at from 115 to 118 $\frac{1}{2}$ , the state's 4 per cents, payable in 1912-25 years to run, were selling on the market at 121. Discussion of Mr. Wherry's resolutions were, of course, inevitably cut off. After a number of ineffectual attempts to have his charges considered, even after the report from the ways and means committee providing for an investigation and adjustment of this mismanagement of state funds had been presented, he was compelled to abandon his effort. His resolutions were carefully buried in committee.

Such is the mere record spread upon the journal of the house of representatives, showing a transaction even more daring than that by which the People's bank "plum tree" was shaken. The senior senator, when he wanted a loan for his family of a hundred thousand dollars, agitated the golden fruit plant of the state treasury to the extent in one case at least, of one hundred thousand dollars. In this instance, when his friend and chum, Mr. Norris,

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was up the tree, a shower of a million dollars was shaken out of the sinking fund. It was in vain that the most forcible and capable Democratic member of the house of representatives at that time or since made a protest. The state treasury stain which has been discovered since by disgusted and despairing Republicans was pointed out, and it should not be forgotten by a Democratic minority in the legislature. Since then the chickens have come home to roost in the Republican hencoop, but the barnyard might have been clean enough today, even for Mr. Wanamaker, had the way blazed out by Mr. Wherry been followed. The Democratic party often before had, and as many times since, has attempted to lift the lid off of the treasury corruption pot, but until now, no matter how many factional fights have occurred in the majority party, the Republican factions have sat upon the lid and held it down, although it burned the cuticle of some of them who hung on to the edges.

WHEN BABY HAD SCALD HEAD.—When mother had salt rheum.—When father had piles.—Dr. Agnew's Ointment gave the quickest relief and surest cure. These are gems of truth picked from testimony which is given every day to this greatest of healers. It has never been matched in curative qualities in Eczema, Tetter, Skin Eruptions, Piles, Scalds, Burns, Old Sores, etc.—and it's 35 cents.—43.  
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**Lippincott's Magazine for November, 1898.**

The complete novel in the November issue of Lippincott's, "A Triple Entanglement," by Mrs. Barton Harrison, has its scenes mainly in Spain and England. The hero is an American, whose course of true love does not by any means run smooth, but leads him into safe harbor at last. The tale is one of this favorite author's best, and perhaps the longest which has ever appeared in Lippincott's.

"Mercer's Best Shot," as described by Joseph A. Altscheler, was a very remarkable shot indeed, at an enemy whose shadow only could be seen. More vigor of conception and description has seldom been put into two pages.

J. Arroyo Knox, in "The Petrified Legs," revives and amplifies the Irish legend of Lough Neagh. "The Destroyer" is an allegory by Paul R. Heyl.

Jessie F. O'Donnell gives an account of "The Horse in Folk-Lore." Paul Ward Beck describes "A Ute Funeral." "Fanciful Predictions of War" and "Our Soldiers' Songs" are the titles of two brief papers by William Ward Crane.

Jane Ellis Joy has a little essay on "The Craze for the Unconventional," and J. K. Wetherill another on "The Golden Gift," which is Imagination. "Oriental Stage-Craft" is considered by L. W. The familiar question, "Who is your Favorite Author," is animated by Annie Steger Winston.

The poetry of the number consists of quatrains by Julia Schayer and Mary E. Stickney, and couplets by Carrie Blake Morgan and Clarence Urmy.

De Tanque—"When it comes to drinking, he can hold his end up." Old Soak—"Of course; he has to when he's full up to the neck, or he'd spill some of it."

WHAT SHE WAS TOLD.—"I was severely afflicted with salt rheum. I also felt weak and sick. I was told there was no medicine that could cure me, but I began taking Hood's Sarsaparilla and it gave me strength. When I had taken four bottles the salt rheum was cured and I have not had it since." Mrs. A. B. Amy, BROWN HILL, PA.

Hood's Pills cure all liver ills. Mailed for 25c. by C. I. Hood & Co., Lowell, Mass.

"He doesn't smoke, does he?" "No, your Majesty." "That's well. He must have been very dry. Probably a Prohibitionist." So saying, his Satanic Majesty resumed his perusal of his Spanish grammar.

Chronic nasal catarrh poisons every breath that is drawn into the lungs. There is procurable from any druggist the remedy for the cure of this trouble. A small quantity of Ely's Cream Balm placed into the nostrils spreads over an inflamed and angry surface, relieving immediately the painful inflammation, cleanses, heals and cures. A cold in the head vanishes immediately. Sold by druggists, or will be mailed for 50 cents, by Ely Bros., 56 Warren St., New York.

Sagasta—"Well, now, isn't that the refinement of cruelty?" Aunon—"I think the Americans have treated our captured heroes very well." Sagasta—"Yes; just to make trouble for Spain. Instead of killing their soldiers, they send them back to us to draw pensions."

COULDN'T ESTIMATE ITS VALUE!—Dr. Agnew's Cure for the Heart never fails. It relieves in 30 minutes, it cures. It is a beacon-light to lead you back to health. W. H. Musselman, of G. A. R., Weissport, Pa., says: "Two bottles of Dr. Agnew's Cure for the Heart entirely cured me of palpitation and smothering spells. Its value cannot be estimated. I feel like a new man."—41.  
Sold by C. A. Kleim.

He—"He tells some of the wildest hair-raising stories I ever heard." She—"His own experience?" He—"No; purely imaginative. He's drumming up trade for a fake cure for baldness."

DEAFNESS OF 12 YEARS STANDING.—Protracted Catarrh produces deafness in many cases. Capt. Ben. Connor, of Toronto, Canada, was deaf for 12 years from Catarrh, all treatments failed to relieve. Dr. Agnew's Catarrh Powder gave him relief in one day, and in a very short while the deafness left him entirely. It will do as much for you.—42.  
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