

TAKE YOUR CHOICE

Abstracts of the Senate Tariff Bill and Three Reports.

ARGUMENTS PRO AND CON.

The Majority of the Senate Finance Committee Pronounce Their Bill Just the Thing, and They Are Satisfied of the Inadequacy of the Mills Bill as a Remedial Measure—The Minority Say the Mills Bill is in the Interest of the Public Treasury and the Whole People, and the Senate Bill is in the Interest of the Private Pocket and a Few Thousand Manufacturers—They Recommend the Mills Bill as the Only Panacea—Mr. Beck "Goes It Alone" and Says He is Glad the Senate Has Gone to the Extreme of Protection.

WASHINGTON, Oct. 4.—Mr. Allison, from the committee on finance, reported in the senate the Republican substitute for the Mills tariff bill.

The estimated reduction in the income of the government made in this bill is in round numbers \$75,000,000, being about equally divided between customs duties and internal taxes. It cuts the sugar duty on nearly one-half as much as the reduction there aggregating \$27,750,000. Tobacco releases \$34,500,000; free alcohol for the arts, \$7,000,000. The free list is given \$6,500,000, and the other reductions amount to about \$8,000,000.

The changes proposed by the bill in internal revenue and tariff taxes are to take effect on and after the first day of February, 1889. The internal revenue tax on cigars, cheroots and cigarettes weighing more than three pounds per thousand is fixed at \$1.50 per thousand, less than three pounds to the thousand fifty cents. It repeals all laws restricting the sale of tobacco by farmers and producers; repeals the taxes on manufactured tobacco and snuff, the special taxes required to be paid by manufacturers and dealers in leaf tobacco and retail dealers in leaf tobacco, manufactured tobacco, snuff and cigars.

Alcohol used in the industrial arts under certain regulations by the commissioner of internal revenue, is to be exempt from the payment of the internal revenue tax.

In schedule A, covering chemical products, the duty on alcoholic perfumery, cologne water and other toilet waters is fixed at \$3 per gallon and 25 cents per pound.

Blacking of all kinds, 25 cents per pound; sulphate of copper, 2 cents per pound; refined camphor, 4 cents per pound; borax, crude, 8 cents; refined, 5 cents per pound; cements, 8 cents per hundred pounds; chloroform, 30 cents per pound; sulphuric ether, 30 cents per pound; morphine, 50 cents per ounce; castor oil, 50 cents per gallon; medicinal preparations, essences, medicated wines, etc., 40 cents per pound; cosmetics and toilet preparations, 50 cents per pound.

In the earthen and glass ware schedule the duty on common brown earthen ware and stone ware is fixed at 20 per centum ad valorem; plain glass bottles from 1 to 1 1/2 cents per pound; rough plate glass from 3/4 to 2 cents per square foot.

In the metal schedule iron and steel railway bars or bars made in part of steel, "T" rails, punched iron or steel flat rails, 7-10 of a cent per pound. The Mills bill fixes a duty of \$11 per ton on iron and steel railway bars, weighing more than 25 pounds to the yard, and \$14 per ton on iron or steel rails and \$15 per ton on iron or steel flat rails, weighing not over 25 pounds to the yard.

Iron ore and sulphur ore in the senate committee's bill are taxed 75 cents per ton; pig iron, spiegeleisen, wrought and scrap iron and scrap steel, 3-10 of a cent per pound, the same as under existing law; beams, girders and all structural steels, 1-10 of a cent per pound; boiler and plate iron or steel, from 1 to 3 1/2 cents per pound, and if valued above 12 cents per pound, 45 per centum ad valorem; hoop iron, from 1 to 1-10 of a cent per pound.

Cut nails, 1 cent per pound; iron or steel wire, from 1 1/2 to 3 cents per pound; copper ore, 1 1/2 cents per pound; copper plates and bars, 2 cents per pound; lead ore, 1 1/2 cents per pound; nickel ore, 5 cents per pound; zinc in blocks, 1 1/2 cents per pound; in sheets, 2 1/2 cents per pound.

In the wood and wooden schedule the duty on hewn and sawed timber is 20 per centum ad valorem; sawed boards, planks, etc., \$2 per thousand feet.

In schedule E, covering sugar, all sugars above B, D, S, 7-10 of a cent per pound; present rates are 4-10 of a cent per pound, while the Mills bill proposes a duty of 1-15-100 cents per pound; sugars above number 13 and not above 16 D, S., 1 1/2 cents per pound; in the Mills bill it is 2-20 cents per pound. Above No. 16 and not above 30 D, S., 1 1/2 cents per pound, against 2-40 cents per pound in the Mills bill. All above No. 30 D, S., 2 cents per pound, against 2-8 cents per pound in the Mills bill.

In the tobacco schedule, the duty on cigars and cigarettes is fixed at \$3.50 per pound; leaf tobacco not stemmed, \$1 per pound; unmanufactured leaf tobacco, 20 cents per pound; if stemmed, 25 cents; snuff, 20 cents per pound.

In the provision schedule, the duty on figs is fixed at 2 cents per pound; raisins, 2 cents per pound; cleaned rice, 1 cent per pound; uncleaned, 1/2 cent per pound; broken rice, 1/4 of a cent per pound. In the Mills bill the duty on cleaned rice is fixed at 1 cent per pound, and on uncleaned rice 1/2 cent per pound. The duty on salt in bags, sacks and barrels is fixed at 12 cents per hundred pounds; in bulk, 8 cents per hundred pounds, the same as at present.

Wheat, 20 cents per bushel; wheat flour, 20 per centum ad valorem; brandy, \$2 per proof gallon; cordials and absinthe are taxed \$2 per proof gallon; porter and beer in bottles, 25 cents per gallon; otherwise than in bottles, 20 cents per gallon.

In the cotton manufactures schedule cotton threads, warps, etc., are taxed from 10 cents to 45 cents per pound; cotton cloth from 2 1/2 to 6 1/2 cents per square yard; stockings, hose, gloves, shirts and drawers, 35 per centum ad valorem; cotton cords, braids etc., 35 per centum ad valorem.

Hackled flax in the senate bill is taxed \$40 per ton; in the Mills bill \$10. Tow of flax or hemp is taxed \$10 per ton; in the Mills bill it is on the free list. Hemp, \$30 per ton. Burlaps not exceeding sixty inches in width, except such as may be suitable for cotton bagging, 20 per centum ad valorem; this is in the Mills bill on the free list. Hemp or jute carpeting, 6 cents per square yard; cotton bagging and gunny cloth, suitable for covering cotton, 1/4 of a cent per pound; gunny cloth, not bagging, is tax 15 per centum ad valorem in the Mills bill. Oil cloth, linoleum,

carpets, 10 cents per square yard and 15 cents ad valorem.

In the wool and woolen schedules the duty on first and second class wools—clothing wools and combing wools—is fixed at 11 cents per pound. The present duty on these wools is 10 cents per pound. If valued at less than 20 cents per pound, and 19 cents a pound if valued at more than 20 cents per pound. The duty on carpet wools, or wools of the third class, valued at 12 cents a pound, is fixed at 2 1/2 cents per pound, if valued at more than 12 cents a pound 6 cents per pound. In the Mills bill, all wools, hair of the alpaca goat and other like animal wools, are placed on the free list. The duty on woolen rags, shoddy, mungo, flecks and wool waste in the senate committee's bill is fixed at 10 cents per pound, the same as under existing law, and those in the Mills bill are also placed on the free list.

The duty on woolen cloths, shawls and all manufactures of wool of every description, not specially enumerated in the bill, valued at not exceeding 40 cents per pound, is fixed at 35 cents per pound and 35 per centum ad valorem; valued at above 40 cents and not exceeding 60, 35 cents per pound and 40 per centum ad valorem; valued at above 60 cents a pound, 40 cents per pound and 40 per centum ad valorem. The Mills bill proposes a duty of 40 per centum ad valorem on these goods. The duty on flannels, blankets and hats, valued at not exceeding 30 cents a pound, is fixed in the senate bill at 10 cents per pound; valued at above 30 cents a pound and not exceeding 40 cents a pound, 12 cents per pound; valued at above 40 cents a pound and not exceeding 60 cents, 18 cents per pound and 35 per centum ad valorem; valued at above 60 cents a pound, 40 cents per pound and 40 per centum ad valorem.

Molasses above 56 degs., 4 cents per gallon, which rate is 4 cents a gallon below present rates, and 2 cents per gallon lower than the Mills bill rate. The duty on the cheapest grades of women's and children's dress goods, coat linings, Italian cloths, part wool or worsted, is fixed at 6 cents per square yard and 40 per centum ad valorem; on the higher grades, 11 cents per yard and 40 per centum ad valorem. In the Mills bill these goods are taxed 40 per cent. ad valorem. Ready made clothing, in the senate bill, is taxed 40 cents per pound and 40 per centum ad valorem; in the Mills bill only 45 per centum ad valorem; doaks, dolmans, jackets, talmas, etc., 40 cents per pound and 45 per centum ad valorem; in the Mills bill only 45 per centum ad valorem. No change in existing rates is proposed on carpets.

The silk and silk goods schedule imposes a tax of 50 cents per pound on partially manufactured goods and 30 per centum on thrown silk. Goods in the piece, including ribbons, are taxed from 75 cents and 15 cents per yard ad valorem to \$2.25 a pound and 15 per centum ad valorem, according to percentage of silk in the goods. Velvets, plushes, etc., are taxed from \$1 a pound and 15 per centum ad valorem to \$3.50 per pound and 15 per centum ad valorem. Silk webbing, gorings, etc., 50 per centum ad valorem; laces, embroideries, etc., 60 per centum ad valorem; paper hangings, imperial letter and note paper are taxed 25 per centum, the same as existing law and as proposed by the Mills bill; manufactures of paper not specially enumerated, 25 per centum ad valorem.

In the sundries schedule, bituminous coal is taxed 75 cents per ton; matches 10 cents per gross, boxes, or 1 cent per thousand matches if not in boxes; unmanufactured stone, except marble, 14 cents per cubic foot; dressed, 25 cents per centum ad valorem; watches, watch cases and jewelry, 25 per cent. ad valorem.

The importation of opium containing less than 9 per centum of morphia, and of opium prepared for smoking is prohibited. The free list includes, among numerous other articles, tea and coffee, asphaltic coal, cocoa, gold, silver and copper coin, fish for bait, raw or uncurd hides, raw silk, silk cocoons and silk waste, silkworm eggs, cedar, mahogany, rosewood, satinwoods and all manufactured cabinet woods; paintings, statuary and photographic pictures imported by associations for the encouragement of science, art or industry; all works of arts, collections in illustration of the progress of the arts, science or manufactures; photographs, works in terra cotta, parian, pottery, artistic copies of antiquities in metal, animals imported for exhibition, arsenic, arrowroot (raw), beeswax, bologna sausages, bolting cloths; books, engravings, etchings, which have been printed more than twenty years; books printed in other than the English language; opium containing 9 per cent or more of morphia, gold and silver ores and bullion, cinnamon, diamonds (rough or uncut), unmanufactured feathers and down, jute and jute butts, manila, seal grass and undressed furs, gunny bags and cloth fit only for remanufacture, molasses testing not above 56 degs, logg railroad ties, ship timber and ship planking, and all lumber, wire, rope, iron and steel materials built in the United States for foreign account and ownership, for the purpose of being employed in the foreign trade, and all articles of foreign production needed for the repair of American vessels engaged exclusively in foreign trade.

It provides no remedy for undervaluations, but, on the contrary, it invites and gives immunity to unlimited fraud by the substitution of ad valorem for specific duties. "It does not remedy any of the inequalities or anomalies, or cure any of the defects of existing law; it merely transfers the existing inequalities and creates, by its obscurity of purpose and phraseology and by its faulty construction, doubts and ambiguities which must multiply indefinitely the confusion now existing. "It does not preserve the classification of dutiable articles in schedule, and it is impossible to say in many instances to what class of existing law the amendments proposed by the bill were intended to apply, or what their effect would be; and the results which would flow from its failure as a corrective measure would be much less disastrous to the material interests of the country than those which must surely follow the adoption of its vicious affirmative propositions." examination and criticism of the Mills bill in detail and long discussion of free trade, protection, labor, cost of production and war tariff, the majority close their report with the following observation concerning their work and the two tariff measures now before congress: "In all the numerous changes suggested your committee have had constantly in view the interest of the public treasury; the more beneficial influences would be felt in every section and by every class of our people, which would give greater diversity to our industries, and by strengthening and invigorating the American system of protection secure the harmonious development and prosperity of agriculture, manufactures and commerce, and produce free trade. The difference between the house bill and the substitute reported by your committee are fundamental. The house bill has been formulated on the theory that a diminution or repeal of protective duties, and that tariff revision means simply that indiscriminate cutting down of rates which encourages importations, benefits foreign manufacturers and produces free trade. The substitute proposes to reduce revenues and at the same time to preserve the American system. It is based upon the idea that tariff revision implies an equitable readjustment of duties in the interest and for the benefit of the people of the United States, and in the distribution of rates its framers have not hesitated to erect or maintain defensive barriers which would carry confidence and comfort into American homes."

MAJORITY REPORT.

Republicans of the Finance Committee Commend the New Bill.

WASHINGTON, Oct. 5.—The majority and minority reports on the tariff bill were presented in the senate. Both are very long and explicit, and are intended for distribution as campaign documents. The majority report, representing the views of the Republican members of the committee on finance, fills eighty-nine closely printed pages, of which over twenty-five are tabular. There are detailed comparisons between the features of the Mills bill and also those of the present law and the bill upon which this is a report, making all of the essential points comprehensive to the average reader.

The majority report opens with the statement that the demand for a careful and thorough revision of our revenue laws is imperative. This revision, it says, is necessary to reduce the national revenues, which are now excessive; to remedy the defects, anomalies and incongruities which have been from time to time discovered in the tariff schedules, or which have been created by erroneous decisions of the treasury department; to secure the proper readjustment and equalization of tariff rates, rendered necessary by modified business conditions; improvements in method of production; radical changes in prices, or by new elements or sources of competition, and to give relief and protection to many industries which are now suffering on account of the inadequate rates levied on competing products.

The public demand, the report says, for a reduction of revenue is more urgent on account of the insupportable retention in the national treasury, or in the national banks, of volumes of money in excess of the amount required to pay the current demands upon the treasury and to meet maturing obligations of the government.

The existence of this immense surplus furnishes occasion for constant anxiety and apprehension of possible financial disaster. The failure to prevent this dangerous accumulation is, as it does, extravagant expenditures and constituting an ever present menace to the prosperity of all our people, cannot be too severely condemned; but it is a failure for which the executive department of the government alone is responsible. This accumulation could and should have

been profitably avoided, and the possibility of business disaster averted by a prompt return of the money collected from the people to the channels of trade through the purchase of United States bonds that could at all times have been obtained for prices which, to the government, would have been equal to an investment, if otherwise unprofitable funds, at a rate of interest of not less than 3 per cent. per annum.

It is probably true that the \$60,000,000 deposited in national banks cannot now be withdrawn without peril to the business interests of the respective communities where the banks are located, and that this sum must remain for an indefinite period a loan to favored institutions without interest. This unfortunate situation, however, must have been foreseen when the deposits were made, and it should be aggravated by further deposits; nor should it furnish an excuse for the failure to promptly dispose of the much larger sum remaining in the treasury in the manner indicated.

To amend the provisions of law which enforce the collection of excessive revenue, and to remedy the defects which we have enumerated, are within the scope of legislative relief, and congress may properly be held responsible for any evils resulting from a continuance of existing conditions. It may, however, be fairly said that responsibility for delay in the adoption of the legislative remedies rests upon the party in control of the house of representatives, which by the constitution has sole power to originate revenue bills. The anticipation of the senate in any effort to cure existing evils by proper legislation has not been possible, from the fact that the bill under consideration is the first that has reached the senate in more than five years giving them jurisdiction over the subject.

Criticizing the inaction of "those whose anxiety for reform has been manifested by repeated declarations," the report says: "It would have been easy at any time when congress has been in session since the 31 of March, 1885—and its sessions have covered at least twenty months of that period—to have secured the concurrence of the two houses upon a measure which would have reduced the revenue and amended the administrative features of our customs law in a satisfactory manner."

"It has been the evident purpose of those who have controlled the policy of the party in power to delay action, to magnify causes for uneasiness and to multiply and intensify evils until the people of the country should imperatively demand relief, and then to assume that the evils and embarrassments from which we are suffering are the necessary incidents of the protective system, and that relief can only be found in the emancipation or destruction of that system. The known attachment of the great mass of wage earners of the country to a system which has been productive to them of unexampled prosperity, prevented the adoption of a policy of open attack, and made it necessary for a plausible reason to be found for the stealthy accomplishment of their destructive designs."

The majority say that after a thorough examination of the Mills bill, they have become satisfied of its inadequacy as a remedial measure in view of the condition which confronts us, and in some general criticisms of the bill reached these conclusions:

"Its adoption would probably result in an increase instead of a reduction of customs revenues. "It provides no remedy for undervaluations, but, on the contrary, it invites and gives immunity to unlimited fraud by the substitution of ad valorem for specific duties. "It does not remedy any of the inequalities or anomalies, or cure any of the defects of existing law; it merely transfers the existing inequalities and creates, by its obscurity of purpose and phraseology and by its faulty construction, doubts and ambiguities which must multiply indefinitely the confusion now existing. "It does not preserve the classification of dutiable articles in schedule, and it is impossible to say in many instances to what class of existing law the amendments proposed by the bill were intended to apply, or what their effect would be; and the results which would flow from its failure as a corrective measure would be much less disastrous to the material interests of the country than those which must surely follow the adoption of its vicious affirmative propositions."

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MINORITY REPORT.

The Senate Bill Condemned and the Mills Bill Recommended.

The minority at the outset complain that none of them were consulted or informed about the provisions of the substitute reported by the Republican majority until it was reported to the full committee on the 26th of last month, and of the hearings before the sub-committee since last May, they assert that it is safe to say all the interests benefited by a high protective tariff have been fully heard and have had much influence in the shaping of the substitute, while the great body of the people, the taxpayers and victims of this policy, have not appeared and have not yet been heard. Criticizing the substitute, the minority say the essential difference between the house bill and the senate substitute is apparent and radical at the outset in the matter of revenue. The one is framed in the interest of the public treasury; the other in the interest of private pockets. The one is framed in the interest of the whole people; the other in the interest of 300,000 manufacturers. The one is designed to reduce both government revenue and taxation, the taxation especially which bears heaviest on the necessities of life; the other is intended to raise public revenue, indeed, but to maintain private revenues by increasing and retaining taxation on all the necessities of life. Practically, the substitute offers to the people free whiskey and free tobacco, leaving all the expensive machinery for the collection of the

revenue and enforcement of the law in full force, while it increases taxation upon the actual and indispensable necessities of life, and this, too, when there is a large surplus in the treasury, and under existing laws that surplus is being increased at the rate of over \$105,000,000 per month, thus withdrawing and withholding from the channels of trade, commerce and business of the country money absolutely necessary to their successful operations.

The substitute, the minority say, not only retains a duty on raw wool, but increases the duty from 10 to 11 cents a pound on clothing and combing wool, and the existing duty is retained on carpet wools, which all parties agree are not produced in this country, and the changes made in the manufacture of wool increases the taxation, and to that extent increases the cost of the manufactured article and especially the cheaper grades—the clothing of the poor.

In the cotton schedule, they say, the great process of "leveling up" is called into requisition. By changes in classification and by new sub-divisions still further complicating the administration, and by changes in rates in effect principally increasing taxes, most glaring inconsistencies and discriminations are perpetuated in this so-called revision.

Commenting on the connection between the tariff and trusts, the minority say: "The present tariff is the nursing mother of trusts. It is the wall behind which these combinations are formed, by which the people are plundered. Tariffs keep out the foreign competition and the combination suppresses the domestic, and the whole people are at their mercy and must pay whatever is demanded. Language is inadequate to describe the inequity of these corporations against the rights of the people or to depict their disastrous effects upon the general welfare. As the tariffs, which render trusts possible, are established and maintained at the special instance of those who form them, it would seem but simple justice as well as good policy to tear down as much as possible of the cover, and refuse to longer aid them in wrong doing. They are not "private affairs," as has been asserted, but public evils of the gravest character, affecting the price of every article which contributes to the comfort and support of the people. The provisions of the substitute favor them greatly, and will serve to encourage their formation in still other branches of manufacture. Many of those belonging to trusts appeared before the finance committee, clamorous for such legislation as would promote their interests. They are all opposed to the house bill, which should commend it to all who condemn oligarchy methods. It is bad enough to permit those who are most interested—manufacturers—to appear before our committee and suggest the legislation they wish, but surely we should not listen to the trusts and aid them to rob us with both hands."

The absurd accusation that the Mills bill would "raise the rate of the wool trade," "the ruin of industry," and the "degradation of American wool," the minority say is as false as misleading. How the flow of surplus money into the treasury can be stopped without reducing the taxes which produce it no man can devise, how these taxes can be reduced without taking off from the top toward the bottom no imagination can conceive. Therefore, it would seem, no man can propose to cut off excessive taxation without subjecting himself to the charge of "free trade," because any reduction whatever "looks toward free trade." True, government revenues might be reduced by making duties so high as to prohibit importation altogether; but that is the other end of the road, which increases taxes paid to private persons. If the first method of reduction leads to free trade the other leads to free plunder, which is worse.

Free wool is discussed, and the minority is firmly convinced that besides the incalculable advantage to the whole country which would result from the placing of wool upon the free list, it is easily demonstrable that no class will suffer, but that each will reap his share of the benefit. If the tax be taken off wools, our manufacturers at once become bidders for wool against the foreign manufacturer, and as a certain consequence the price will rise, and this will operate doubly against the foreign manufacturer. He will buy his wools dearer, and most untaxed in our markets corresponding grades. We would import more wools, of course, and in no other way on our great factories prosper, because their capacity is beyond our own wool production.

They close the report by recommending to the senate and the country the Mills bill as a measure for the reduction of taxes, based alike on justice and good policy. The minority report is signed by Senators Harris, Vance, Voorhees and McPherson; the last named qualifying his indorsement of the report with this statement: "I concur in the report indorsing the house bill in respect to articles placed upon the free list, but desire some modifications in the dutiable list."

MR. BECK'S REPORT.

He Thinks the New Bill Favors the Rich More Than the Poor.

Senator Beck, in his individual report on the tariff bill, says that the struggle of the majority of the committee on finance seems to be, and its effect certainly is, to close our ports as far as possible to commerce from abroad, and surrender to other nations the commerce of the outside world, and subject our exports to such extortions in freight charges as combinations of foreign ship owners may see fit to exact.

Continuing, he argues that the attempt of committee to restore specific, instead of ad valorem rates means that the goods used by the poor shall be taxed out of all proportion to those used by the rich. The pretenses upon which high tariff are now demanded will be strong, he says, fifty years hence as they are at present. It is no longer infant industries that are clamoring. The manufacturers are stalwart giants now. The bills now presented by the respective political organizations, continues Mr. Beck, are infinitely more important in the principles they represent than in the amount of taxation they propose to remove, measured merely in money.

Referring to the president's message he says: "If any protection is to be afforded the American people that be subordinated private ends to public interests and had the courage to express convictions regardless of personal consequences, President Cleveland in his message has satisfied them that he has acted with an eye single to the public good. It will be a striking evidence of the power of employers over their workmen if they succeed in making them believe that the wool enters into the contest to be waged. The struggles made by their leaders, Gen. Harrison included, to flood the country with Chinese wool, and to have the wool of 10,000 of them at a time, as the managers of the Central Pacific railroad did, give the lie to all their professions of sympathy with high priced American labor; and importing a million hand, says Mr. Beck, can delude the American people.

Continuing, he says that the president's message and the house bill were both eminently conservative. The senate bill, in the wool, cotton and other schedules, not only increased the rate of tax, but did it in the form of compound and specific duties, so as to conceal the increases. The cotton schedules were simply outrageous. Mr. Beck says he is glad the committee has gone to the extreme of protection, restriction and destruction. Concluding, he condemns the cotton bagging trusts as a tariff creation.

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