

Internal-Revenue Taxation.

SPEECH OF

HON. ANDREW G. CURTIN, OF PENNSYLVANIA,

IN THE HOUSE OF REPRESENTATIVES,

Tuesday, June 27, 1882.

The House being in Committee of the Whole on the state of the Union, and having under consideration the bill (H. R. No. 5538) to reduce internal-revenue taxation.

Mr. Curtin said: Mr. Speaker: If this Congress at its assemblage had approached an empty Treasury I cannot but feel that its action might have met with the much more hearty approbation of the people who sent us here. We would have been compelled to legislate in the direction of economy, and would have endeavored to originate measures by which the Treasury would have been supplied so as to maintain the national faith and pay the necessary expenses of the Government. It would, no doubt, have been the general sentiment as well as the disposition of the members of the House to have so legislated in the interest of economy as to reduce the expenses of the Government; and, really, it seems to me that it would be better for the country and its future, and more creditable in the legislative action of Congress, for us to endeavor, as far as possible, to retrench and lighten the burdens now resting upon a tax-paying people.

We have legislated lavishly from a full Treasury. We have provided for the erection of court-houses and post-offices where such conveniences may have been needed, but I fear they were in many instances passed by combinations in this House, where there was no actual necessity for them. We have been liberal, and it might not be unjust to say lavish in appropriations for the improvement of river navigation to facilitate internal commerce and the improvement of harbors for the better accommodation of our foreign commerce. We were invited to a full Treasury when we came here, and we seem by our actions to have accepted the invitation.

WHAT RELIEF IS OFFERED TO INDUSTRY? When the session commenced it was expected by the people that a large reduction would be made to relieve the people from the burdens of internal taxation, and thus afford a measure of relief to the productive interests and industries of the country. In the bill presented to the House from the Committee on Ways and Means I now ask what measure of relief is afforded to those who produced? I presume the bill under consideration is to pass as it comes from the committee under the inexorable will of the majority, trained, disciplined, and ready for action. It was certainly anticipated before the introduction of this bill, and it is even not unjust to say that it was promised that there would be actual relief to the industrial interests of the country and to the pursuits of productive labor.

The bill now about to become a law has offered a broad field for discussion in this House, and no doubt many of the speeches made were intended for home consumption, and will find their way into districts represented by gentlemen on this floor. The Democrats stoutly contend for large reductions, and many of them for the repeal of all the war taxes, the entire abrogation of the internal-revenue system and with it the four or five thousand public officers who find their means of support in the continuance of the system. The bill on passage does afford relief to the people in relieving them from the tax on matches that nobody seriously felt, and which is scarcely appreciable, for, as was repeatedly stated on this floor, especially by the distinguished gentleman who stands at the head of the Ways and Means Committee, that relief was to be afforded to the producer, and as the tax on matches is the only relief which is offered by the bill; not much in that direction has been accomplished.

ARBITRARY AND OPPRESSIVE TAX LAWS. Early in the session the gentleman from Missouri [Mr. Hatch] introduced a bill to relieve the onerous taxation from which the tobacco interests of his constituents suffered. He represented that the law as it then existed rested oppressively upon a large portion of his constituency, and his presentation was so clear and the justice of his demand so impressed the House that he came within seven votes of the two-thirds necessary to have the bill taken up out of order and passed; and yet of the number of amendments offered to this bill, directed to the relief of that interest by that gentleman and others, not one of them was accepted by the majority.

Gentlemen had changed their views and political considerations had affected their judgment and their conscience and the force of discipline made the majority solid in the House with very rare exceptions. I voted for every amendment offered to the bill to give relief from that oppressive tax and the manner of its collection, and I cannot but be of opinion that this bill when passed will afford no relief to that industry without that provision in it.

I will not pretend to offer to this House the various acts of Congress on the taxation of tobacco and its means of collection that have been reiterated over and over again and are well understood, but will confine myself to a presentation of the various laws and their oppressive features as briefly as possible.

The dealer in tobacco who is licensed pays an annual fee of \$25. The farmer who produces the tobacco can sell to him, not only by the bale or hoghead. There is a fictitious retail dealer in leaf-tobacco, so called, but there is none in fact, and the proviso of the statute is a delusion, for the very conclusive reason that the law which pretends to license him to deal in leaf-tobacco by retail fixes the tax and license he is required to pay so high that it is impossible for any one to follow the business. For ex-

ample, he is required to pay a license of \$500, and for every dollar's worth of tobacco he deals in over \$1,000 he is required to pay fifty cents to the Government. Of course no one can afford to follow a business in which he is required to pay one-half of its proceeds as a tax, and it follows a logical sequence that there are no retail dealers in leaf-tobacco; and therefore no one of that class fixed by the law to whom the producer can sell in quantities less than a hoghead.

This must necessarily prove oppressive to small farmers who do not raise a hoghead of tobacco. There is a pretense in the bill now under consideration that the small producer may be relieved by a reduction of the license of the dealer in leaf-tobacco to \$250, and requiring him to pay thirty cents on every dollar's worth of tobacco he sells over \$1,000; but this of course is quite as much a prohibition to retail dealers as the provision in the law it is intended to repeal, for no one can afford to pay a license of \$250 and then pay thirty cents on each dollar of the proceeds of his business for all he sells above \$1,000 worth. So in this respect the bill is simply a deception, unworthy of our Government, and was drawn in ignorance of the law or was designed for the continued oppression of that class of the people of the United States who are producers of tobacco in small quantities.

THE TAX-GATHERER AND THE TOBACCO TAX.

I notice that in June, 1880, Congress passed a law permitting parties who paid a license of \$5 to buy leaf-tobacco by retail to the amount of 25,000 pounds per annum, and to such licensed dealers the farmer was allowed to sell his tobacco in any quantity provided he raised it on his farm or received it as rent from tenants, but even this trifling boon to the small farmers and producers is taken away by the bill under consideration.

Mr. Speaker, I will present a case which might readily occur, and it shall not be located in the South, where the production of tobacco is one of the great staple industries, nor will I draw this question geographically. I suppose that a farmer in Lancaster county, Pennsylvania, where the tobacco crop this year is estimated at \$4,000,000, may choose to cultivate four acres of ground which he owns and where he lives. From one acre he may produce potatoes, from another turkeys, from a third corn, and from the fourth tobacco. The sweat of his face falls upon all alike from the time he puts the seed in the ground until his crop is matured and another earthen rooster back to him the reward of his labor. The crop raised by this man, except that upon one acre, is as free as the air he breathes.

Benevolent Providence gives to all alike the earlier and the later rains, with the warmth necessary to give productive earth all the stimulants which will reward his labor. All the employments of nature, the appliances, care, attention, and work, come to all that he has placed in the earth in full confidence of return. The man is no doubt a good citizen—for the people of Lancaster county are generally law-abiding and industrious—and pays all his dues to the Government and honestly discharges all other personal and relative obligations. He takes the product of the three acres in corn and potatoes and turkeys and sells them where he can get the best market and makes his proceeds to the support of his wife and his dependants, but the product of the acre of tobacco he dare not sell except to the licensed agents of this Government.

The Federal power of this great people, having its seat in this capital, with all its appliances and appointments, watches that tobacco as it grows and unfolds its leaves and is prepared for the harvest in its maturity, and through its agencies, its collectors, its licensed dealers, its privileged class declares that as to that production he is not a free man, and that he shall sell and sell only where this central Government directs, and by and through the agents it has licensed. I can conceive of no reason why the iron hand of this Government should be laid upon that acre and its production while it does not rest upon the other three; nor why, according to our great living policy of right and equality he should not be at liberty to cultivate and sell the product of the soil where he pleases. And as our Government, which is an emanation from the people, should be parental, we disturb this harmony and that generous quality by an espionage searching as are the laws to which I have alluded, and the citizen who discharges the duties imposed by such laws becomes as distasteful and odious as was the tithing-man in England, the gauger, excise man, and agent in Ireland, and the oppressive exactions made by the farmers of the revenue from the Christian people of the provinces of Europe dominated by the Turk.

IS VICE LEGALIZED IN PUBLIC REVENUE?

It is said that tobacco is a luxury. That is no reason for discrimination and for an unjust and odious tax. There are thousands of luxuries that are not taxed. The cereals and meat maintain life, and that is about all that is given to labor. Wealth can purchase luxuries, and most of the luxuries can only be enjoyed by the wealthy who can purchase them. There can certainly be no serious objection to the purchase or the use of the luxuries of life in addition to the necessities which sustain it, provided you do not interfere with the growth and progress of the country; and the man who raises his acre of tobacco and the man who toils from morning till evening has a right to place himself at the close of the day with the use of tobacco as those who have means have the right to the enjoyment of the luxuries which they purchase where they please, produce at their pleasure, and buy and sell without the interposition by this Government of a middle man, or being subjected to imposition of licensed agencies of the Government. Many productions of the earth may be considered luxuries quite as much if not more than tobacco, and all these remain without taxation or the intervention of the Government or its agencies.

Mr. Cox, of New York. Perfumery. Mr. Curtin. Ah, yes; I believe the tax is taken off perfumery in this bill. I do not know whether the Committee

of Ways and Means, that incubated so long before proposing this bill, composed of so many of the leading and experienced members of this body, would consider perfumery a luxury, and I would therefore leave that to the credit of the committee; but, sir, suppose to tobacco should be considered a luxury and not a necessary of life, and for the present we take whisky and malt beverages as luxuries. If their use is a vice and immoral and tending to corrupt and debase all who use them, is it any reason why this Government should relieve such immorality or cure such vices by the imposition of unjust and discriminating taxation, and thus raise money to defray the expenses of the Government and afford opportunities for lavish appropriations from a plithoric Treasury, and fail to tax other vices quite as common and more injurious and demoralizing in their practices?

It is not in harmony with our history and traditions; it is not consistent with the principles of equality which underlie our structure of government; it is legislation for a class; it is affording special privileges; it is favoring monopoly; it is unjust, discriminating, and unequal in its operation, and it employs hordes of public officers who could be dispensed with if the tax on these articles were equal. It is a department of the Government from its great fundamental principles. It is an abnegation of the great sentiment of equality which prevailed when our Government was formed, and enters into all its actions when it makes demands from the people for its support.

STUDIED OPPRESSION IN SECTIONAL LAWS.

Tobacco is a staple production in a large portion of this country; and I presented a case which might occur and no doubt does occur in Lancaster county so as to be north of the belt and so that it might be made clear to my friend the distinguished gentleman who so ably represents the Lancaster constituency. The law, so unjust, so discriminating and partial, has not been administered in Pennsylvania. The freemen of that State are not accustomed to such rigid exactions. Faithful to the Government, they desire above all blessings just laws equally administered, unmanicured freedom of person. The less the tax-gatherer and agents of the Government the better; and if the many, the very many painful instances of oppression and wrong practiced south of the belt in the collection of the tobacco tax should be transferred to Pennsylvania, I would scarcely expect them to forget their natural rights, their training in life, their fidelity to the Government and obedience to its laws, to reason them into passive submission.

It would certainly be a painful experience to the freeman of my State, and would cause him to be restless from the time he put the seed in the ground until it grew to maturity, and after all his toil to feel, as it unfolded and generous nature giving it her assistance, that it was constantly watched by officers of the Federal Government, and that he was restrained in the sale of the production of the soil; that Federal officials and agencies surrounded him; that the tax-gatherers were also after him; that he would be arrested for the sale of the smallest particle except in the direction of the Government indicated; and that he would be dragged from his home to the Federal courts, perhaps far distant and visited with pains and penalties and the expenditure of money for the sale of the production of the soil which he was trained to believe was as free as the labor of his life.

Gentlemen from the South and West who represent constituencies largely interested and occupied in the production of this staple have offered to this House in the long discussion to which this bill has been subjected instances of wrong and oppression which it is not improper to denounce as cases of wrong and oppression, if not tyranny, from which they should be relieved. It may be that these taxes were necessary when the Government was in need and the Treasury empty. It is possible that the Government may have been wrong in the supposition that those who produce tobacco are alone to be watched, but there was no rational excuse, no apology bearing the semblance of justice that warranted the studied invention of most arbitrary and oppressive laws to punish or control the political action of a large element of Southern industry. I simply repeat the truth of history when I say that this wantonly oppressive law was conceived and long administered in the South mainly to coerce the political action of the helpless citizen, and it has left a record of vindictive oppression by corrupt or reckless partisan officers that is an ineffaceable reproach upon the boasted Republic of the world.

During the discussion on this floor the distinguished gentleman from New York [Mr. Hewitt] at every phase of that discussion asked that alcohol used in mechanical industries, in the arts, and in medicines should be relieved from the burden of taxation; and he brought to the advocacy of his amendments unanswerable arguments, but, like all the amendments for oppressed industries, they were rejected by the majority of this House. Can it be possible, Mr. Speaker, that this is one of the remnants of that terrible war through which we passed? Can there still linger with the majority of this House a disposition to punish and to inflict that punishment by the exercise of the power of our recent history and not in harmony with the Government or institutions of the country? If it is not so, why is it that the majority of this House so stubbornly adheres to the unjust and oppressive legislation which we now attempt to repeal or modify.

THE SACRED OBLIGATION TO FAVOR BENIGNITY.

As I understand it, the relief afforded to the people of the United States in the bill now about to pass is about \$17,000,000, and it is admitted that the surplus revenue for this year will be about \$135,000,000, or an average of \$11 unnecessarily wrung from each adult male citizen in the country, already heavily burdened by municipal, county, and State taxation. This is a small reduction. It is not the reduction that was anticipated or expected or demanded by the people. We stand still in the presence of a great danger to the future

of this country. We excite a desire to take from the public Treasury. If we leave this amount of money unappropriated, appropriations are demanded. We have given liberally to all those who have made demands without inquiring too closely into their justice. We have given \$100,000,000 to pensions, but that, sir, could not be refused. The Forty-fifth Congress, by solemn enactment, acknowledged a debt due to the soldiers of the Republic and accompanied it with a promise to pay.

The amount has been ascertained this year, and this Congress did no more than to accept the obligation and redeem the promise made by the United States; and as the men to whom the promise was made are growing old and are most of them poor, and as the debt has been due a long time, it is our duty to pay it as promptly as possible and to give all the necessary appliances for the speedy settlement of their claims. It is too late to question the wisdom of the justice of that law. It is on our statute-books, the debt is acknowledged, and you might as well go before the American people and attempt to repeal the fourteenth and fifteenth amendments to the Constitution of the United States, which contains the lessons and logic of the war, or you might as well expect the passage of a bill to restore the wages of the members of this House, either of which would be quite impossible.

The legislation of this Government must be in the spirit of even-handed justice to all interests; labor demands nothing more; it will be content with nothing less; and we are offering it a stone by this bill when it asks us for bread. We should legislate for the unity of all interests, for all legitimate pursuits and interests are in harmony; and that is what this body has persistently refused to do by rejecting all amendments designed to afford relief to the most important but least favored industrial class. Not being a member of any committee charged with the preparation of business for the consideration of the House, I have waited for seven months the action of the Committee on Ways and Means with the expectation that a bill would be offered giving reasonable and just relief to all interests now oppressively taxed and that would largely reduce the surplus in the Treasury; but the measure now before us caused me no little surprise because of its failure to meet the most pressing necessities of the country.

I have been connected all my life with the industrial interests of the people of my State, and at times, in the discharge of official duties, have had somewhat to do with the promotion of the prosperity and happiness of our great producing population; and I must say that this measure will be justly and greatly disappointing to the intelligent people of all pursuits, and must disturb rather than tranquilize existing class disputes. Recognizing the few meritorious features of the bill, I see them unjustly overbalanced by errors of omission and commission, and the measure as a whole being an unjust discrimination against the producing interests of the country, I must oppose its passage.

RELIEVING CAPITAL, NOT INDUSTRY.

This bill reduces the income of the Government, as I have said, about \$17,000,000. True, the tax on matches is taken off, whatever it amounts to. The bill removes the tax on patent medicines, and I am not sure that in reaching for luxuries that injure and in taxing those which please the appetite the poor man might not, in many instances, be as well off if this tax were retained, for patent medicines as often injure as they give relief. The bill takes the tax off bank checks, banking capital, and bank deposits, perfumery, &c. I am not here to question the wisdom of this, nor am I here to complain of any relief that may be given to any of the interests of this country; but I do say, sir, as it is just and right to declare, that there is no substantial change or modification of existing laws in the bill now upon passage which offers any relief to the producers or to the labor of this country.

If we are to reduce the income of this Government so as to compel its economical administration, then we should make our relief fall upon all classes alike. There should be no partiality in our legislation; there should be no discrimination against the industries of any class of our people. We should as far as possible, reduce the expenses of the Government, and take special care to reduce the revenues of the Government in such manner as to afford the greatest measure of relief to the one great fountain of our wealth, the industrial classes. Removing taxes on bank checks, bank deposits, perfumery, &c., does not relieve industry. It does afford needed relief to capital, for some of the war taxes on capital are needlessly oppressive now, but the supreme want of the country to-day is the utmost relief from taxation on the necessities of life, or the luxuries which have become necessities by habits which enter into the daily consumption of our industry.

The whole wealth, the honor, the hope of the Republic are in the producing classes. They are the source of our prosperity in peace and our safety in war, and the first duty of the Government is to be generously just to our industries in the reduction of needless taxes.

OUR DANGEROUS GENERALIZED WEALTH.

It must not be forgotten, Mr. Speaker, that the centralized wealth and the money power, the incorporated capital of the country, with vast special privileges, cannot be contemplated without grave apprehensions for the future. That powerful class, and the immense interest they represent, are ever heard on this floor, and it has required the most stubborn struggles between the law-makers of the people and the law-makers of privileged classes to gain any measure of justice for the Government. They are ever present in and about the department of authority. They are felt in the executive, the judicial, and the legislative channels of power, while the industrial classes are unheard and unfelt save as grave men plead their cause in the face of aggressive, organized, and often vindictive combinations; almost boundless wealth.

Nor are these influences any more nearly equal in the choice of our rulers and law-makers. The first legislative

office of the nation is rapidly becoming a position that only the successful capitalist can attain, and our popular elections have become to a great degree subject to the baleful control of capital, regardless of the merits of men and measures. The struggle for that absolute equality of legislation for all classes, rich and poor, great and small, that is demanded by the Government has been going on actively during the last score of years, and the growing power of the profiting classes over the industrial classes is creating profound fretfulness, as is now visible in every section of land. I am not here to reflect in the least degree the views of the aggrieved.

The honest industry of the country rejects and abhors the destructive doctrines of the commune, but it does demand even-handed justice, absolute equality in the laws which impose the burdens of government, and the bill before the House is shamefully defective in its refusal of relief to the producing classes. It is a false pretense of lessening the exactions upon one industry; it will be accepted as another step in special legislation for the benefit of the privileged class that represents capital, and it must provoke deeper unrest and intensified opposition from the now severely suffering labor of the land. Look out over the nation and learn what the gradual growth and almost insensible acceptance of this policy of legislation has produced, and you will not be amazed to hear the murmurs of the people coming up from every centre of industry. Never before in the more than hundred years of the Republic has wealth been so vastly centralized as it is now.

We can all remember when the millionaire was one of the rarest creations of our free institutions; now they are counted by scores in all our great financial circles, and private fortunes are counted not merely by millions, but by tens and scores, and even by hundreds of millions. This rapid and general centralization of wealth has not been created by productive industry. It is very largely the creation of reckless and unscrupulous cunning alike in business and politics; alike in demoralizing legitimate business and demoralizing public legislation to serve the ends of heartless speculation. The whole market values of the country are to-day at the mercy of centralized wealth; it can enlarge or reduce values at pleasure, and it does so by sudden convulsions in the channels of speculation as often as it can profit thereby. Let us not forget that here, as elsewhere, where wealth accumulates men decay, and the decay of industry must date the decline of all the power and grandeur of the Republic.

JUST LAWS FOR LABOR AND CAPITAL.

There must be just laws for labor and capital, and my earnest protest against this bill is founded on its failure to reduce the revenues enough, and its almost utter failure to relieve industry with capital. And this disappointment is thrown upon our industrial people at a time when the harmony between labor and capital that is absolutely essential to the prosperity of both is sadly interrupted by strikes and estrangement in many sections of the land. Labor has as a rule been obedient to law in its contest for increased compensation to meet the increased cost of living, and it respects and obeys the law because it looks for just laws affecting its interests. It demands no favoritism, no class legislation, no special privileges, but it wants the necessities of life first relieved of oppressive taxation and luxuries afterwards.

A Star Route Failure.

THE GRAND JURY DO NOT FIND AN INDICTMENT UPON THE NEW EVIDENCE.

WASHINGTON, July 14. The proceedings in the regular Star route cases to-day were of a dull and unimportant character. Some more evidence was taken and more papers submitted concerning the route from Sagunee to Lake City, Colorado, and then the court adjourned until Monday. The feature of the day was the entrance of the grand jury and their announcement that they had found no indictment upon the new evidence presented to them. The Court seemed greatly surprised at the announcement. The grand jury was then discharged until October 9.

When questioned relative to the action of the grand jury upon the new evidence presented to them, Mr. Bliss said that his official position prevented him from giving any information upon that subject. He had faithfully presented the evidence in its best light, examining and cross-examining Mr. Walsh at length, and while he did not feel disposed to criticize the motives which influenced the jury, in his opinion the evidence was amply sufficient to found a presentment upon. It was only natural that where a United States Senator was concerned the jury should require the most convincing proof before bringing in a presentment. He understood that the jury was largely Democratic in its composition. From other sources it is reported that the jury was thoroughly familiar with the connection between Senator Kellogg and Walsh, as shown in the testimony taken before the Congressional investigating committee before any evidence had been presented to them. This is regarded as a peculiar circumstance, although it may perhaps be explained by the fact that at least two of the jurors were gentlemen of some political notoriety and supposed to be well informed upon such matters. It is also understood that nineteen of the twenty-three jurors were opposed to a presentment upon the evidence upon the final vote.

The failure of the grand jury to present anybody for indictment on the alleged new testimony causes much unfavorable comment. By some mysterious means, it is said, the grand jury room presented an array of information on the part of some of the jurors that quite astonished the government prosecutor and showed some judicious examining.

Two Indiana farmers quarreled about a wrench, and went to law. The costs of court and counsel fees have reached \$1,700, both litigants have mortgaged their property to raise the money, and the case is continued.

Sound Views.

Robeson Conkling's Utica Speech.

There is much in the present condition of the country to make men think together, act together, feel together, as to general and public matters; to bring men toward each other who have thought apart in the years and days that are gone. Old party issues have largely passed away—passed away at least as dividing party lines. We are in a period of peace and prosperity. But let us never forget that prosperity often tests and tries the wisdom of nations and men more, even, than adversity. The tendency is to spending largely. The tendency in government is to profuse, perhaps lavish, appropriations of the public money. In the affairs of government and in the affairs of business, unless I greatly mistake the lesson, the need and the admonition of the hour is frugality, foresight and care. We have more need of the break than steam in a good many ways just now.

An "Almost" Shedding of Gore.

Washington Correspondence Springfield Republican.

Nobody knew at the time how near we came to having bloodshed on the floor of the House last week. Robeson now says that he should have shot Whitthorne had he struck him. "I should have killed him if he had hit me," he is reported as saying to Joe Blackburn. Everybody expected to see Whitthorne strike Robeson, as he strode toward him and charged him with lying. Had the space over which he was obliged to walk to reach Robeson been shorter, he might not have been able to control his passion. Robeson was armed. He went to the House prepared to defend himself. He knew Whitthorne's passionate nature, and he knew that he should kindle the passion. What would have happened had Robeson shot Whitthorne down there in the area, before the whole House, we can only conjecture; but there would have been more than one exchange of shots.

A curious freak of lightning occurred at the house of Alexander Avery, Centerville, Ala. None of the inmates were killed, but the shoes of each were destroyed. The stroke fell on Miss Josie Avery's neck, and passing down the body threw the shoe from one foot with terrific force a great distance. The shoes on the feet of her mother were cut to pieces, while Mr. Logan, a guest, had his shoestings torn completely out, the sole of one shoe wrenched off and a hole torn in the other.

It is reported that the well known castor-oil plant, now generally used in ornamental gardening, is fatal to insect life. A single specimen placed in a room infested by flies is said to have caused the tormenting insects to disappear with remarkable rapidity, their corpses being afterward found on the floor.

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