RAILROAD FREIGHTS.

A Problem That Some People Consider Vast and Complicated.

THE P. R. R.'S $19,000,000 SURPLUS

Regarded as a Prudential Reserve to Bear Grievous Burdens.

LAYMAN AGAIN DEFENDS THE COMPANY

To the Editor of The Dispatch:

As a true journalist you are willing to give one a fair hearing, although you may not agree with him. This is shown by your insertion of my article in last Saturday's DISPATCH, and by your editorial accompanying it, and your spirit of fairness is my warrant for venturing to solicit your further audience.

My object in discussing is never merely to win a triumph; it is to arrive at truth and to attain justice. In all I propose to say about railroad freights I want to develop correct principles of action, and to find a proper answer to the question, "What are you going to do about it?"

The problem is vast and complicated, and no one can have any conception of it, except as he actively engages in the attempt to solve it, or diligently studies it. It is many-sided, and we must endeavor to rise above mere partisan views—looking at the other side, and all sides, as well as the side to which our individual interests (if any) would tend to incline us. It will do no good to use personalities, for they are not arguments, nor to set up your own man of straw, and bravely knock him over, under the delusion that you are demolishing your enemy who may have never even alluded to your man of straw; we should endeavor to use only solid, ingenuous argument, and to stick to the text.

Some of this may seem rather trite, but it appears to me to be apropos to some of the ideas contributed to Monday's DISPATCH. I am not combatting anyone with personalities, and am confident that Mr. Carnegie himself would not claim that I am, as "Veteran" intimates, Mr. Carnegie is an old acquaintance, and I have had some personal business dealings with him, and I believe we are good friends. I have followed his career with great interest; have read his books with delight, and am greatly pleased that his principal public benefactions are being devoted to literary institutions. He evidently wishes to level up, to raise the poor and ignorant to better conditions. He desires to do, and in doing, a grand service to his fellow man, and deserves all of his great wealth, for I am confident he will do all the good with it he can. He is great in ability and great in purpose, and being possessed of the necessary means, he will be able to carry out many of his noble purposes. That is my opinion of the man.

A SLY INSINUATION.

His dealings with the Pennsylvania Railroad Company have been very much more extensive than mine, and from his long career as employe and patron of the road he ought to have, and doubtless has, a thorough and intimate knowledge of the true inwardness of its methods. He doubtless knows much about the company's dealings with the Standard Oil Company, for instance, and if these or any other of its dealings need ventilating in behalf of justice, let them be shown up. Fiat justitia, ruat cœlum! At the same time, while I would condemn whatever is wrong as decidedly as anyone, I feel assured that the great bulk of its business is as fairly conducted as circumstances will permit, and that many of the things which are condemned would be accorded full justification if fully understood.

So far as Mr. Carnegie is right in his warfare upon the Pennsylvania Railroad Company, I hope he will win, and that he will succeed in reforming all genuine abuses. I wish also that he might always take pains to state his case in a judicial and perfectly fair way; but his recent attacks seem to me to come so far short of this standard, that I am impelled, almost solely on that account, to protest, and to say what little I can by way of effect, chiefly to satisfy my own sense of justice, for I do not presume to set myself up as the champion of the Pennsylvania Railroad Company.

THAT BIG SURPLUS.

A great deal is made out of that $19,000,000 surplus. It may be well to ascertain, if we can, what that "surplus" really means. I have before me the forty-first annual report of the Pennsylvania Railroad Company for 1887 and the preliminary report for 1888s from which I gather the following statements, viz:

Statement No 1.

ASSETS, 1888.

Total cost of construction, equipment and real estate	$84,134,800 13
Total cost of bonds and stocks	109,296,039 59
All other properties at cost	39,633,698 26
	$233,064,537 98

LIABILITIES, 1888.

Capital stock	$106,545,400 00
Mortgage bonds, etc.	66,576,283 95
Other liabilities	40,719,485 73
	$213,835,169 68
Credit to profit and loss 1888	$19,229,368 33

Statement No. 2.

From surplus for 1888, as stated	$19,222,368 33
Take surplus for 1887, which is	17,608,947 52
Increase for 1888	$1,614,420 81

Statement No. 3.

From above surplus of 1888 for	$19,229,368 33
Take cash in London to pay coupons	$1,120,986 41
Cash held by agents and treasurer	5,822,174 17
	6,943,160 58
Difference	$12,286,207 75

In statement No. 1 we have a condensed exhibit of the way in which the surplus of 1888 is arrived at. It is that enormous $19,000,000 surplus which Mr. Carnegie denounces so severely.

By statement No. 2 we see that the surplus of 1887 has been increased in 1888, $1,614,420 81. I suppose the company has saved this amount by cutting down its old-fashioned dividends, and that the intention is to devote this and other portions of the surplus to intended improvements.

If the board will let me influence them I can show them how to spend two or three times the above saving in our two cities and vicinity, and I believe greatly to our benefit.

From statement No. 3 we learn that a cash reserve of $1,120,986 41 was deposited in London with which to pay coupons due in January, 1889. Unless that amount has already been included in the company's statement of "liabilities," which I presume has not been done, so much of the apparent surplus has no real existence and ought to have swelled the debt instead of the surplus.

A PRUDENTIAL CASH RESERVE.

As to the other cash on hand—less than six millions—no prudent business man will say that it is too much, or out of proportion, in view of the immensity of the operations it facilitates and protects. Every good business man knows the advantage of an abundant cash capital. It was the policy of one of the most noted manufacturers of Pittsburg to first build up a large cash reserve in any new enterprise he engaged in before allowing any dividends to be made and abstracted from the concern. It thus happened that he made his partners rich, and they and something handsome to close out with, when otherwise it would have been mostly, if not entirely, frittered away.

From statement No. 3 we further learn that, after deducting cash, the general surplus is $12,286,207 75.

Other pages of the company's report for 1888 contain a list of the stocks and bonds, and add the following:

Summary.

Par value of stocks	$93,600,470 85
Par value of bonds	50,022,000 00
	$143,622,470 85
Cost as per general account*	$109,296,039 59

* The general account is a boiled down statement of its entire operations, and, in it, enter the sum of all its receipts, and the sum of all its purchases of stocks, bonds and other property, at their cost, when made from time to time. It thus happens that an apparent surplus is shown of a little over $12,250,000. This takes no account of changes of values, which must have been considerable, and a close inspection of the list will show that the changes must have averaged a pretty severe loss. This is further indicated by the fact that on the cost of over $109,000,000, the incomes from the securities (bonds chiefly) is only $4,178,604 47. A large number not only yield nothing, but are a severe charge on the company. On the other hand, inasmuch as some are oldfashioned 7 per cent securities, they are above cost, and bring up the average to nearly 4 per cent income. I do not believe, however, that the list will bring cost, and it would take but little scaling down to wipe out a vital share of the $12,250,000 surplus. It is only a bookkeeping surplus, which may or not be worth its face, and which may vary greatly in intrinsic value.

MANY GRIEVOUS BURDENS.

The entire $19,000,000 (which is really only $18,000,000 as I understand it) is no more, even if worth its face, than a prudential reserve for a concern like the Pennsylvania Railroad Company, which must take care, not only of its own territory proper, but of much more. It has to stand in the breach in behalf of 2,500 miles east of Pittsburg, and 3,500 miles west, and it is notorious that many of its burdens have been grievous.

In view of the low and uncertain values of many of the securities which constitute a part of its surplus, of the immense non-paying mileage for which it is responsible, of the great contingencies to which so vast a system is always liable, and of costly errors to which any concern may be subject, even under the ablest guidance, and if we further consider the constant demand and necessity for new and costly improvements, and adjuncts in the way of contributory extensions, and the necessity for controlling, and extending control of other lines in such a manner and to such an extent as to thoroughly maintain its own fundamental existence. I think it cannot be justly claimed that even a $19,000,000 surplus worth its face, is too large. In this day of struggle, the Pennsylvania Railroad Company is compelled to take a long look ahead, and to fortify itself constantly against influences that would otherwise relegate it to a low estate.

PITTSBURG April 12. LAYMAN.

PENNSYLVANIA INVENTORS.

The List of Patents Granted to the Keystone State.

WASHINGTON, D. C., April 12.—The following is the list of patents issued from the United States Patent Office for the past week for the State of Pennsylvania, as furnished by Milo B. Stevens & Co., Solicitors of Patents and Claims, Glover building, Washington, D. C.

John A. Blair, Philadelphia, harvester cutter; Carl Brandtner, Reading, washing machine; William M. Brown, Ingram station, awning clevis; Thos. A. Burkellow, Washington, oil well bailer; Harry N. Coffin, Pittsburg, carbrake; John Coffin, assignor to Cambria Iron Company, Johnstown, toughening forged articles of steel; Stanley C. C. Currie, Philadelphia, assignor to United Electric Improvement Company, Gloucester City, system of transmitting and distributing electricity; William de Caux, Philadelphia, lightholder for hotbeds; Affonso de Figaniere, Philadelphia, G. Peacock, committee of said de Figaniere, lunatic, insulating and coating compound; Thomas S. Disston, Philadelphia, apparatus for hardening saw or other steel blades; John Geary, assignor to J. E. Shaw, Philadelphia, armature for electro-magnets (2), electric gaslighting burner; W. W. Giscom, Haverford College, assignor to Electro Dynamic Company, Philadelphia, switch or circuit changer; Benjamin B. Hill, Philadelphia, time stamp; Rudolph M. Hunter, Philadelphia, current collecting device for electric railways; George W. Jones, Philadelphia, car wheel axle; Charles M. Keep, Erie, furnace for brick kilns; Samuel R. Keplinger, Franklin, valve for steam engines; Cyrus Krauder, frame for the pillows of coffins; Nathaniel W. Krouse, Washington, Pa., cutoff valve for tanks; John B. Love, Philadelphia, water purifying apparatus; Anthony F. Machold, Philadelphia, medicated felt; Karl Maier, assignor of one-third to L. Frik, Philadelphia, Pa., self-closing faucet; Abraham Manning, Philadelphia, Pa., educational apparatus; Albert H. Manwaren, Philadelphia, electric meter; Abram B. McBride, assignor of one-fourth to K. I. and W. F. Harrell, Medina, Tex., combined cultivator, plow, etc.; Jacob W. Meese, Harrisburg, printers' press point; Charles Nicholson, Philadelphia, assignor to Nicholson Storage Power and Spring Motor Company, Washington, D. C., spring motor; John B. Norton, Philadelphia, belt fastener; Samuel T. Paul, assignor to H. Disston & Sons (incorporated), Philadelphia, hardening apparatus, saw blades, etc.; David Pentz, Shippingport, combined bread-raiser and kitchen safe; George N. Riley, Braddock, car coupling; Albert R. Schmid, R. Siegfried and J. C. Beckfeld, Allegheny, said Siegfried, assignor to said Schmid, air and gas locomotive; Frederick H. Seibel, assignor of one-half to H. C. Barnet and F. Pantzeller, Easton, punch; Stephen A. Shepard, Allegheny, assignor to Lang & Shepard, Pittsburg, cigar bunching machine; Walter F. Smith, assignor to United Electric Improvement Company, Gloucester City, apparatus for laying electrical conductors, (2) electric meter; John H. Spicer, Harrisburg, coffin plate; Frederick W. Taylor, Philadelphia, lawn tennis net; Theodore Thorn, St. Clair, brick; William H. Travis, Philadelphia, assignor to J. Densmore, Brooklyn, N. Y., desk or cabinet; William H. Webster, Philadelphia, die for upsetting eye-bars; Charles Weiler, Philadelphia, street sweeping machine; John Williams, Jersey City, N. J., E. J. Frost and W. Dawson, Philadelphia, lamp fixtures and ventilator for railway cars.

AMENDMENT WORKERS.

What They Are Doing and Will Do in the Way of Meetings.

Mr. James Campbell, President of the Window Glass Workers' Association, and John Hammett, will address the Constitutional amendment meeting in Salisbury Hall to-night. A branch of the W. C. T. U. has been organized on the Southside, with Mrs. John Hammett and Mrs. L. M. Duffy as leaders, and this branch will hold meetings in Salisbury Hall each Saturday night until June.

The leaders of the Constitutional amendment meetings which the Sons of Temperance are holding in Moorhead Hall Sunday afternoons, have announced Colonel W. D. Moore as one of the speakers for to-morrow afternoon.

The Sons of Temperance will hold a meeting at South Twenty-fourth and Carson streets to-morrow afternoon.

The Sterrett W. C. T. U. will hold a temperance meeting in the Nixon Street Baptist Church Monday evening. Mrs. L. E. Bailey will be one of the speakers.

Andrew Bryce will conduct the open air meeting at Ross and High streets to-morrow afternoon at 3 o'clock. Mrs. Dr. Starr, of Bellvue, will be one of the speakers.

Rev. Josephus Cheaney, of Texas, speaks in the Shady Avenue Baptist Church Tuesday evening.

A SMART OLD MAN.

He Was a Good Shot, and the Father of a Truthful Artist.

Chicago Herald.]

Up at the Chicago Society of Artists' rooms the other night a group of the experts with the brush were chatting over the achievements of their aged parents. They all had wonderful stories to tell about the great activity of their fathers and mothers, and their tales were really marvelous. At last a quiet young man sitting apart from the rest hitched up his chair and said:

"My old father was a wonder as a graybeard. All his life he was a great sportsman, and was accounted a crack shot with his gun. One day he set out with an old friend to hunt chipmunks. He had just turned 80 years that week. They walked along quietly through the woods and finally descried a lone chipmunk sitting just abaft his hole. It was necessary to kill them instantly or else catch them before they could get back to their holes; so in this case my father got a good position, blazed away with both barrels, and then quickly jumped for the hole. You can judge how quick he was when I tell you that he reached the hole just in time to receive in his shoulder the two charges of buckshot from his own gun. He was a pretty lively old man, boys." And the only thing those artists were able to paint after that was the town red.

FAILED FOR $150,000.

A Lancaster Cotton Manufacturer Unable to Market His Goods.

LANCASTER, April 12—George Calder, a prominent cotton manufacturer of this city, proprietor of the Fulton Cotton Mill, made an assignment to-day. The liabilities are at least $150,000, and the assets may reach $50,000, of which not more than $20,000 will be for general creditors. The principal creditors are the William M. Miley estate and Bradbury, Wilson & Co., Philadelphia.

The failure is ascribed to depression in the cotton market and inability to market goods. The Fulton mill, employing 175 hands, will be continued in operation temporarily. Calder formerly owned two cotton mills in this city and one in Harrisburg, and was considered wealthy.

Railroads Don't Own the Earth.

N. S. Williams, as Master in the Lysle equity suit, decides the McKeesport and Bellevernon railroad cannot take lands surrounding a dwelling house that are necessary to the comfort of the people living there.

OUIDA, *the noted authoress, makes an eloquent plea in to-morrow's* DISPATCH *for the better treatment of horses, declares that women are more brutal than men, and speaks of the cruelty of racing young horses.*

THE celebrated XXX 1855 pure rye whisky, the finest in the United States, can always be had at G. W. Schmidt's, 95 and 97 Fifth avenue.

Gents' Neckwear.

Fine assortment, 25c, 35c, 50c, 75c, $1 00; Jaeger's spring underwear 96c a suit, worth $1 50, at Rosenbaum & Co.'s, 27 Fifth avenue.

LATE NEWS IN BRIEF.

—Martin Bailey, of Illinois, has been appointed a law clerk in the Land Office.

—W. N. Norton, of Texas; John Yost, of Illinois; John S. Stidger, of Nebraska, and Sol A. Hawk, of West Virginia, have been appointed special agents in the Land Office.

—J. B. Burke, Chief of the Issue and Gazette Division of the Patent Office, has been removed, and J. W. Babson, formerly chief of that division, has been appointed to fill the vacancy.

—James F. Sellick, of Darien, formerly a member of the Connecticut House of Representatives, jumped into a well Thursday and was drowned. He was well advanced in years and in poor health.

—In the case of Steve Bussell, convicted in the United States District Court, Western district of Kansas, of murder, and sentenced February 2, 1889, the President has commuted the sentence to imprisonment for life.

—Henry Damon, aged 22, who was attacked with hydrophobia a few days ago at Scituate, Mass., died yesterday morning after suffering great agony. He was bitten by a savage dog at the Brocton Cattle Show last October.

—The Secretary of the Treasury yesterday afternoon accepted the following bond offers: Four per cents, registered, $270,000 at 129; 4 per cents, coupon, $1,001,000 at 129; 4½ per cents, registered, $325,000 at 108; 4½ per cents, coupon, $5,000 at 108.

—Three large wagons, loaded with beer in kegs, beer in cases, and beer in small casks, were seized by two constables from a car on the Burlington track at Des Moines, Ia., yesterday. There were 159 kegs, two cases and two barrels of beer.

—The Secretary of the Navy has referred to a board, consisting of Chief Constructor Wilson, Engineer in Chief Melville and Captain Howison, the application of the Union Iron Works, of San Francisco, for an extension of time under their contract for the construction of cruiser No. 5.

—Joseph Casey was convicted at Baltimore of murder in the second degree yesterday. He beat his wife over the head with a hammer on the 18th of December. Mrs. Casey was taken to a hospital, where she died on February 1. Sentence was suspended, as counsel for the prisoner gave notice that he would move for a new trial.

—The Molles Bros.' mill plant is safe in Canada. After the Mary left Detour Wednesday the whole force connected with the Canada bound expedition was put to work sawing ice, to release the fleeing craft and their plunder, knowing the Mary would report their condition and an attempt be made to capture them in American waters.

—An extremely malignant and mysterious disease resembling in some respects scarlet fever, has broken out in the country a short distance east of Lincoln, Neb. So far about a dozen cases have been reported, all proving fatal. The disease runs its course within 36 hours, and so far has been confined to children. The doctors are puzzled.

—The President yesterday appointed Henry S. White, of West Virginia, to be United States States Marshal for the District of West Virginia. Mr. White lives at Belton, Marshall county, where he has been engaged for many years in farming and mercantile pursuits. He has represented his county in the State Legislature several times, and is said to be a man of ability. He is a brother of Prof. White, the eminent geographist.

—The President made the following appointments yesterday afternoon: Lyman E. Knapp, of Middlebury, Vt., to be Governor of Alaska; James P. Luse, of Dakota, to be Register of the Land Office at Rapid City, Dak.; Thomas M. Reed, Jr., of Washington Territory, to be Register of the Land Office at Seattle, Wash. T.; Spencer Hartwig, of Covington, Ky., to be a special agent to make allotments of lands in severalty to Indians under the provisions of the act of Congress, approved February 8, 1887.

—Robbers entered the postoffice at Centralia, Ill., yesterday morning. They were discovered by the two night policemen and a pitched battle ensued, many shots being exchanged. One of the robbers fell, wounded, and the other two ran away. The police pursued them a short distance, and when they came back found the wounded man had escaped, leaving his revolver and shoes. The robbers were disturbed before they got to work on the safe and only secured what money was in the stamp drawer, a little over $1. A large negro was found dead at the Central City bridge terribly mangled. He had quite a number of coppers in his pockets and no shoes on, and is supposed to be the wounded robber, who was killed by a train while making his escape.

—An important decision was rendered in the United States District Court at Detroit yesterday by Judge Brown. Asa W. Straight, the inventor of a burner for a gasoline stove upon which he had applied for a patent, brought suit for an injunction against Clayton Lambert, who had improved Straight's burner, claiming that the device "patent applied for" on his burner protected him. Judge Brown held that the device is no protection and the court cannot grant an injunction, as it cannot assume that the patent will be granted by the commissioner. He further says that patentees have no rights at common law, and the statute makes the life of a patent 17 years. To grant such an injunction would be to give the patent more than its statutory life for, if granted at all, it might not be for months after the application was filed. The bill was therefore dismissed for want of jurisdiction.

GAIL HAMILTON, *in to-morrow's* DISPATCH, *argues that reason is God's revelation of sublime truths to every man, and that all religious forms are, in a measure, Pagan.*

TIME shows worth. Dr. Bull's Cough Syrup has stood the test of over 50 years' trial.

YOU can buy 50 delicious imported cigars for $4 50 at G. W. Schmidt's, 95 and 97 Fifth ave.

LOOK at the kid glove bargains to-day at Rosenbaum & Co's.

ALL the leading brands of imported cigars, wholesale and retail.
G. W. SCHMIDT, 95 and 97 Fifth ave.

SPENCERIAN STEEL PENS
Are the Best,
IN THE ESSENTIAL QUALITIES OF
Durability, Evenness of Point, and Workmanship.
Samples for trial of 12 different styles by mail, on receipt of 10 cents in stamps. Ask for card No. 8
IVISON, BLAKEMAN & CO., 753 Broadway, New York.
ap14-m25-s

JAS. M'NEIL & BRO.,
BOILERS, PLATE AND SHEET-IRON WORK.
PATENT SHEET IRON ANNEALING BOXES.
With an increased capacity and hydraulic machinery we are prepared to furnish all work in our line cheaper and better than by the old methods. Repairing and general machine work. Twenty-ninth street and Allegheny Valley Railroad. f65-55-TTS

Established 1849. Telephone Call 1075.
FRANK J. GUCKERT,
Contractor and Manufacturer of
BANK, OFFICE, STORE AND CHURCH FIXTURES,
Doors, Wainscoating, Ceilings and Hard Wood Work of every description, for building and decorative purposes. Mantels, Cabinets and Furniture of Special Designs. Drawings and Estimates furnished on application. Office and factory, Nos. 68 and 70 Seventh Avenue, Pittsburg, Pa. Hard wood lumber. n27-h100-TTS

NEW PUBLICATIONS.

Chambers' Journal.
This old and popular monthly, full of useful and interesting reading, began a new volume with the February number, with price reduced to 20 cents per copy, or $2 25 per annum, postpaid.
All the numbers of the current volume may now be obtained. All newsdealers, or THE INTERNATIONAL NEWS CO., New York.

FOUR NEW NOVELS FOR 15 CENTS.
FOUR NEW NOVELS.
All complete in the May number of the
Family Library Monthly.
Only 15c. Yearly $1 75. All newsdealers, or THE INTERNATIONAL NEWS CO., New York.

NOW READY—THE MAY PART OF THE
Young Ladies' Journal,
Containing all the LATEST PARIS FASHIONS, with GIGANTIC FASHION supplement of 56 FIGURES, and COLORED FASHION PLATES of 24 FIGURES, besides numerous stories, new music, new embroidery designs, patterns, etc., etc. A new volume began with the January part. All back numbers may now be obtained. Price, 30 cents each. Yearly, $4. All newsdealers, or THE INTERNATIONAL NEWS CO., New York. ap13-4

NEW ADVERTISEMENTS.

SATURDAY, April 13, 1889.

Heads that ache need ache no more. If your head never ached, show this to your friends whose headaches or neuralgia drive them almost distracted. But if sick headache, nervous headache, neuralgia or tired brain make your life periodically miserable, use Paine's Celery Compound yourself. Then you'll surely tell your friends what a good thing it is.

A physician's prescription, a scientific medicine, a vegetable preparation, it cannot harm a child.

Doesn't our "guarantee to refund money if no benefit" give you confidence that Paine's Celery Compound will banish your headaches and do you good?

At Druggists. $1 per bottle. Six for $5.
WELLS, RICHARDSON & CO., Burlington, Vt.
ap13

MRS. DR. CROSSLEY,
One of the Consulting Physicians of the Catarrh and Dyspepsia Institute
at 323 Penn avenue.

Mr. John H. King, a well-known citizen of Allegheny county, residing at Tarentum, has for a long time suffered from Catarrh. He had a hacking cough, dizziness and pain over the eyes. The tough, tenacious mucous in his head and throat was hard to raise, and gave him such a choked-up feeling. He took cold easily, and his throat often became sore. Having been unable to find any relief, he began treatment with the specialists for Catarrh at 323 Penn avenue. He says:

"In testimony that I have been cured of Catarrh by the physicians of the Catarrh and Dyspepsia Institute, I hereby sign my name.
"JOHN H. KING."

The above lady physician can be consulted by ladies suffering from diseases peculiar to their sex. The medicines used are positively curative, and are so prepared as to allow the patient to use the treatment herself. They treat successfully Catarrh, Rheumatism, Dyspepsia, Bronchitis, Asthma, Blood, Kidney and Female Diseases.

Office hours, 10 A. M. to 4 P. M., and 6 to 8 P. M. Sundays, 12 to 4 P. M. Consultation free to all. Removed to 323 Penn avenue April 1. mh28-D

OFFICIAL—PITTSBURG.

VIEWERS' REPORT—

On the opening of Fifty-first street, from Butler street to Allegheny river.

To the Select and Common Councils of the City of Pittsburg:

The undersigned, Viewers of Street Improvements in the city of Pittsburg, appointed by the Court of Common Pleas of Allegheny county and authorized by an ordinance passed on the 28th day of January, A. D. 1889, a copy of which is hereto attached, to appraise the damages sustained in the opening of Fifty-first street, from Butler street to Allegheny river, in the city of Pittsburg, and make an assessment therefor under the provisions of and in accordance with an act of Assembly of the Commonwealth of Pennsylvania, entitled "An act authorizing and directing Councils of cities of the second class to provide for the improvement of streets, lanes, alleys and public highways, sewers and sidewalks, requiring plans of streets, providing for the appointment of a Board of Viewers of Street Improvements, prescribing their duties, granting appeals to Councils and Court, providing for the assessment and collection of damages and benefits, authorizing the use of private property and providing for filing liens and regulating proceedings thereon, and prohibiting the use of public streets without authority of Councils," approved the 14th day of June, A. D. 1887, respectfully report:

That having been first duly sworn and qualified according to law, they proceeded in the manner and according to the directions of said act, to discharge the duties of their appointment; and having given the notices required by said act, they viewed the premises and heard all the allegations and evidence of the several parties claiming damages, and after full consideration thereof, made a true and conscionable appraisement of the same; that, after ascertaining the whole amount of damages, they made an assessment of the same upon the properties benefited by said improvement, and caused a plot to be made, and prepared a statements as required by said act, and having given to the owner of each lot ten days' notice of the time and place of meeting, they met on the 4th day of April, A. D. 1889, at the office of the Board of Viewers, in the city of Pittsburg, heard all complaints and evidence presented, and after full consideration thereof, do find that the following named owners of property will sustain damages for which they are entitled to compensation, each for the amount set opposite his name, respectively, viz:

DAMAGES.

C. and J. Seibert and Peter Keil	$4,000 00
Printing ordinances and notices	40 00
Printing viewers' report	19 00
Making plan and serving notices	15 00
Viewers' time	84 00
	$4,158 00

ASSESSED.

Fifty-first street, east side from Butler to Allegheny river:

B. and E. A. Darlington, 105 feet	$ 6 63
Chartiers Valley Gas Co., 515.64 feet	32
J. T. Keil, 456.98 feet	2 84
John Felk, 18 feet	1 14
J. T. Keil, 108 feet	6 82
Phil Duffy, 18 feet	1 14
Keystone Bridge Co., 72 feet	4 55
Keystone Bridge Co., 361.17 feet	2,022 80
Carnegie, Phipps & Co., 542.88 feet	1,034 23
West side—	
Keystone Bridge Co., 158 feet	9 66
Keystone Bridge Co., 100 feet	6 31
Keystone Bridge Co., 100 feet	6 31
Keystone Bridge Co., 100 feet	6 31
Keystone Bridge Co., 233 feet	14 71
Miller, Metcalf & Parkin, 542.88 feet	1,034 23
	$4,158 00

Respectfully submitted,
EDWARD JAY ALLEN,
DANIEL WENKE,
TIMOTHY O'LEARY, JR., } Viewers.
PITTSBURG, March 27, 1889. ap13-60

CITY TAXES—NOTICE IS HEREBY given that the duplicates for March and September installments of City, Special and Sub-District School Taxes for the year 1889 have been placed in my hands for collection by the Board of Assessors authorized to assess the same.

First installment of City Taxes payable in March or April, second installment payable in April or September. Five per cent discount allowed on second installment only, if paid with first; installment in month of March, but no discount is allowed on first installment.

Business Tax and Water Rents payable in month of June. Five per cent added on all delinquent taxes on May 1, on July 1 for Business Tax and Water Rents, and October 1 for second installment of City Taxes.

No statement furnished unless you intend paying your taxes with checks.

Office will be kept open on last Saturday in March and April, until 8 o'clock P. M.

J. F. DENNISTON,
City Treasurer.
mh14-100-D

OFFICE OF DEPARTMENT OF PUBLIC SAFETY, BUREAU OF FIRE, PITTSBURG, PA., April 11, 1889.

SEALED PROPOSALS WILL BE RECEIVED at the office of the City Controller until MONDAY, April 22, 1889, at 2 P. M., for the repairing, painting, cribbing and cleaning dirt at No. 10 engine house.

Plans and specifications can be seen at the office of F. C. Sauer, architect, rooms Nos. 9 and 10, northwest corner of Sixth and Liberty streets.

Bonds in double the amount of bids must accompany each proposal; said bonds to be probated before the Mayor or City Clerk.

The Department of Awards reserves the right to reject any or all bids.

J. O. BROWN,
Chief of Department of Public Safety.
ap12-84-D

OFFICIAL—PITTSBURG.

VIEWERS' REPORT—

On the damages by grade of Natrona alley, from Fifty-second street to Stanton avenue.

To the Select and Common Councils of the city of Pittsburg:

The undersigned, Viewers of Street Improvements in the city of Pittsburg, appointed by the Court of Common Pleas of Allegheny county, and authorized by a petition passed on the 21st day of January, A. D. 1889, a copy of which is hereto attached, to appraise the damages sustained in the grading of Natrona alley, from Stanton avenue to Fifty-second street, in the city of Pittsburg, and make an assessment therefor under the provisions of and in accordance with an act of Assembly of the Commonwealth of Pennsylvania, entitled "An act authorizing and directing Councils of cities of the second class to provide for the improvement of streets, lanes, alleys and public highways, sewers and sidewalks, requiring plans of streets, providing for the appointment of a Board of Viewers of Street Improvements, prescribing their duties, granting appeals to Councils and Court, providing for the assessment and collection of damages and benefits, authorizing the use of private property, and providing for filing liens and regulating proceedings thereon, and prohibiting the use of public streets without authority of Councils," approved the 14th day of June, A. D. 1887, respectfully report:

That, having been first duly sworn and qualified according to law, they proceeded in the manner and according to the directions of said act, to discharge the duties of their appointment; and having given the notices required by said act, they viewed the premises and heard all the allegations and evidence of the several parties claiming damages, and after full consideration thereof, find that no owner of property has sustained any damage by reason of said improvement, that, after ascertaining the whole amount of costs they made an assessment of the same upon the properties benefited by said improvement, and caused a plan to be made, and prepared a statement, as required by said act, and having given to the owner of each lot ten days' notice of the time and place of meeting, they met on the 4th of April, A. D. 1889, at the office of the Board of Viewers, in the city of Pittsburg, heard all complaints and evidence presented, and, after full consideration thereof, present the following report, showing the amount each property holder is entitled to pay as the proper proportion of said cost:

EXPENSES.

Printing ordinances and notices	$ 40 00
Printing viewers' report	25 50
Making plan and serving notices	10 00
Viewers' time	42 00
	$117 50

ASSESSED.

Natrona alley, north side, from Stanton avenue to Fifty-second street—

Trinity Episcopal Church (150), 167.32 feet	$ 11 93
Henry Strotthoff, 20 feet	1 59
R. P. Houston, 20 feet	1 59
James Galway, 20 feet	1 59
Mary Ann Reynolds, 20 feet	1 59
F. Carson, 20 feet	1 59
Geo. Corry, 20 feet	1 59
E. S. Logan, 20 feet	1 59
D. Skeehan, 20 feet	1 59
J. Skeehan, 20 feet	1 59
Peter O'Neil, 20 feet	1 59
Maria Bracken, 100 feet	7 96
Jas. Daly, 40 feet	3 18
D. R. Lean, 20 feet	1 59
M. Sarracks, 40 feet	3 18
A. and F. Bracken, 80 feet	6 37
M. Sarracks, 40 feet	3 18
Mary Droster, 40 feet	3 18
M. Sarracks (43), 26.07 feet	3 42
South side—	
Fred Miller (24), 13.8 feet	1 91
Sarah A. G. Freeman, 20 feet	1 59
Fred Miller, 20 feet	1 59
Jacob Yost, 20 feet	1 59
G. Bakerman, 20 feet	1 59
Andrew Feig, 20 feet	1 59
Adam Streib, 20 feet	1 59
Ed J. Jones, 20 feet	1 59
Adam Streib, 20 feet	1 59
Mary Houston, 20 feet	1 59
Mary Sluth, 60 feet	4 79
J. Eserich, 20 feet	1 59
A. M. Waugh, 20 feet	1 59
J. M. Berger, 20 feet	1 59
W. H. Berger, 20 feet	1 59
W. J. Dolan, 20 feet	1 59
J. L. Horracks, 20 feet	1 59
Sarah A. G. Freeman, 40 feet	3 18
Elizabeth Yost, 20 feet	1 59
Jas. Shadwick, 60 feet	4 79
Adam Street, 20 feet	1 59
M. Sarracks, 160 feet	12 73
B. Byrnes heirs (40), 59.32 feet	3 18
	$117 50

Respectfully submitted,
EDWARD JAY ALLEN,
DANIEL WENKE,
TIMOTHY O'LEARY, JR., } Viewers.
PITTSBURG, March 28, 1889: ap13-60

VIEWERS' REPORT—

On the construction of a public sewer on Rodman street, from Hiland avenue to Sheridan street.

To the Select and Common Councils of the city of Pittsburg:

The undersigned, Viewers of Street Improvements in the city of Pittsburg, appointed by the Court of Common Pleas of Allegheny county and authorized by an ordinance passed on the 30th day of July, A. D. 1888, a copy of which is hereto attached, to make an assessment of the cost and expense of constructing a public sewer on Rodman street, from Hiland avenue to Sheridan street, in said city, upon the property benefited thereby, under the provisions of and in accordance with an act of Assembly of the Commonwealth of Pennsylvania, entitled "An act authorizing and directing Councils of cities of the second class to provide for the improvement of streets, lanes, alleys and public highways, sewers and sidewalks, requiring plans of streets, providing for the appointment of a Board of Viewers of Street Improvements, prescribing their duties, granting appeals to Councils and Court, providing for the assessment and collection of damages and benefits, authorizing the use of private property and providing for filing liens and regulating proceedings thereon, and prohibiting the use of public streets without authority of Councils," approved the 14th day of June, A. D. 1887, respectfully report:

That, having been first duly sworn and qualified according to law, they proceeded in the manner and according to the directions of said act, to discharge the duties of their appointment; that, having viewed the premises, they made an assessment of said cost and expense upon the property benefited, and caused a plot and statement to be made, as required by said act, and having given to the owner of each lot ten days' notice of the time and place of meeting, they met on the 8th day of April, A. D. 1889, at the office of the Board of Viewers, in the city of Pittsburg, heard all complaints and evidence offered, and having made all modifications and corrections which they deem proper, assessed the cost and expense of constructing said sewer upon the following property, upon each for the amount set opposite the name of the owner thereof, viz:

Chief of Department of Public Works, statement of cost—

484 lineal feet 20-inch pipe sewer, $1 85	$ 895 40
358 lineal feet 24-inch pipe sewer, $2 90	1,038 20
5 drops, $60	300 00
4 manholes, $28	112 00
Extra work furnishing and laying curb on Hiland avenue	15 00
12,745 pounds castings (Fisher F. & M. Co.), $1 68	214 03
Superintending engineering, advertising, etc	220 00
Printing ordinances and notices	40 00
Printing viewers' report	38 65
Making plan and serving notices	10 00
Viewers' time	42 00
	$2,823 28

ASSESSED.

Hoeveler street, north side, from Hiland avenue to Collins avenue—

Jas. Z. Wainwright (388), 353.90 feet	$621 92
J. C. Dick (147), 134.50 feet	235 97
A. L. Watkins (40), 95 feet	64 80
E. M. Laveen, (24), 25 feet	38 93
Clara H. Watkins (27), 25 feet	43 80
E. M. Laveen (27), 25 feet	43 80
Sarah I. Jamison (49), 45.06 feet	79 48
South side—	
S. C. Hoeveller, (50), 49.2 feet	57 11
C. B. Hoeveller, (25), 24.1 feet	28 56
Mrs. S. C. Hoeveller, (25), 24.1	28 56
Mrs. A. S. Matthews, (38), 117 feet	61 65
L. Wednmyer, (99), 90 feet	160 60
J. P. Ellsessor, (33), 30 feet	53 54
E. Ellsessor, (22), 20 feet	35 68
A. S. Hoeveller to A. S. Mathien, (44), 40 feet	71 38
L. Walter, (33), 30 feet	53 54
P. Lowen, (66), 60 feet	107 08
M. D. Hoeveller, (59), 54 feet