PATTISON'S MESSAGE To the State Senate Showing the Causes for the they were drawn. Extra Session.

THE BIG TREASURY HOLE

Couldn't Have Been Made by Bardsley Without Boyer and McCamant.

AMOUNT OF THE DEFALCATION.

The Charges Made Against the Delinquent Tax Conspirators.

PARTISANSHIP NOT TO BE REGARDED

HARRISBURG, Oct. 13 .-- The following is the full text of Governor Pattison's message sent to the extra session of the Senate to-

EXECUTIVE DEPARTMENT OF THE COM-MONWEALTH OF PENNSYLVANIA.

OFFICE OF THE GOVERNOR, HABBISBUEG, PA., Oct. 13, 1891. To the Senate of the Commonwealth of Pennsyl

GENTLEMEN-By virtue of the authority vested in me by the Constitution- I have convened you in extraordinary session by A CHARGE OF CONNIVANCE. Among the books and papers of John Bardsley appear evidence and memoranda made by him, to the effect that on certain dayz and dates he received large sums of money for interest from banks, depositories and individuals to whom he had loaned the funds of the State, which he was permitted to retain or which were transferred to him by the consent, permission, confederation and connivance of State Treasurer Henry K. Boyer, Cashier William Livsey and Auditor General Thomas McCamant. These same memoranda and check books show payments by John Bardsley of money proclamation for the transaction of excentive business. In my judgment, conditions exist in the Commonwealth to warrant and require the exercise of this power. The Constitution provides that all officers elected by the people, other than some especially excepted, shall be removed by the Governor for reasonable cause, after due notice and full hearing, on the address of two thirds of the Senate. Having convened you in order to give you an opportunity to take appro-printe action, under your constitutional powers, with relation to the alleged mis-conduct of the heads of two departments of the State Government as well as of other elective officers, I deem it my duty to briefly review the course of events which have led to the call for this session of the Senate, and to refer you to such sources as I know of for further information.

On or about May 21, 1891, John Bardsley, Treasurer of the city and county of Phila-delphia, elected in 1888, and whose term would not have expired until the end of the present year, practically retired from the active discharge of the duties of his office, and tendered his resignation of the same, to take effect May 30. It was soon disclosed that very large sums of money which he had from time to time c diccted for the Com-monwealth of Pennsylvania had not been paid over by him, and that no adequate se-curity for the same existed or had ever been admittedly correct copies are accessible to you, Auditor General Thomas McCamant wrote, gratefully acknowledging favors re-ceived from John Bardsley. His statement as to the meaning of these letters will also given to the State.

INVESTIGATING COMMITTEES. For the several months succeeding the retirement of John Bardsley from his office, various investigations have been in progress with a view to ascertain the character and extent of his malfeasance, the complicated transactions in which he was engaged, using the public moneys for private speculation and other unlawful personal purposes; and to discover, if possible, the connection and complicity of other persons, official or pri-vate, in his illegal and criminal acts. One of these investigations is being conducted by a committee of the Councils of Phila-delphic and archer is independent. delphis, and another is in charge of experts, duly appointed and acting under the authority of the Mayor of Philadelphia. Repre-sentatives of the Treasury Department of the United States have been engaged, for many weeks, in examining the books of at least two of the national banks in which John Bardsley de-receipt.

posited city and State funds. A commission, assisted by expert accountants, of my own appointment, has likewise been en-gaged in investigating the accounts of John Bardsley with the banks and has been innerally into the relations of the quiring ger recounts of John Bardsley with the Comconwealth and his transactions with its tonevs. The present Treasurer of Philadelphia city and county is also actively and earnestly engaged in investigating the practices and in uncovering the abuses which have prevailed in the former administrations of his office, especially touching its rela-tions to the Commonwealth. Criminal prosecutions were begun against ohn Bardsley by the District Attorney of Philadelphia, and terminated with his plea of guilty and sentence to 15 years' imprisonment in the Eastern Penitentiary for the conversion of public moneys to his own use and for loaning them for interest.

moneys criminally received by him from the Magistrates of Philadelphia in whose hands he placed the suits for the collection of dehe placed the suits for the collection of de-linquent mercantile taxes. The magistrates have testified that they paid John Bardsley these moneys to the amount of \$350 each, in each year, he deducting it from their war-rants on the State Trensury, which the Aud-itor General testifies he sent to John Bards-

THE DEAD AND MISSING.

received any share of these moneys, and his

tion, other significant and serious matters

to receive and accept his resignation

A CHARGE OF CONNIVANCE.

these same memoriada and check books show payments by John Bardsley of money to William Livsey, cashier of the State Treasury, and presumably to Auditor Gen-eral Thomas McCanant, from time to time

during the period that he was permitted by these officials to retain the enormous amounts of State moneys which he then had in his hands.

had in his hands. Regularly, for a considerable period, on or about the first of each month, after re-ceiving interest, Bardsley appears to have drawn checks for a portion of it for the benefit of some person or persons whose name cannot be ascertained by reason of the mutilation of the stubs of his check which like resultarity and at datase

quickly following his receipts of interest, as will appear from the letters of which

he accessible to you. In like terms of acknowledgment for favors sent him, at dates corresponding with John Bardsley's checks, William Livsey wrote frequent letters to him.

COINCIDENT DATES.

For example: John parasley received interest monthly for the State moneys he was permitted by the Auditor General and State Treasurer to retain and use, instead of paying them into the State treasury, as di-

rected by law. On April 1, 1890, John Bardsley drew a check, of which the stub is missing, for \$500. On April 2, 1890, he sent a registered

For example: John Bardsley received

With like regularity and at dates

clerk is dead.

to Auditor General Thomas McCamant. The telegrams show an appointment of Graffen with Bardsley on May 31, 1889. On June 2, 1890, Auditor General Thomas McCamant approved the bills for the mer-cantile advertising which he and John Bardsley had conjointly directed to be pub-lished in four Philadelphia newspapers. These bills aggregated \$42,865 00 and John Bardsley's memoranda indicate that he got \$17,076 from the publishers of the news-papers and paid \$7,108 85 of it in "large" bills, to some person unknown. The stub of the check on which the money was drawn is missing. It was paid on June 11, 1890. ley, and not to the person in whose favor These same memoranda and stubs show that John Bardsley regularly received large sums of money from the publishers of news-papers, which obtained the advertisement of papers, which obtained the advertisement of the mercantile appraisement lists, and were paid by the Commonwealth for this adver-tising. The selection of these newspapers was the duty and right of the Auditor Gen-eral and John Bardsley, acting conjointly. It is admitted by some of the newspaper publishers that they paid these moneys to a clerk in the office of Auditor General Thomas McCamant; and the books of John Bardsley indicate that he divided the bribes thus received with Auditor General Thomas is missing. It was paid on June 11, 1890. In a letter dated June 6,  $1 \stackrel{o}{\sim} 0$ , Auditor Gen-eral Thomas McCamant made an appoint-ment to meet John Bardsley at the office of

\$10,000 in railroad bonds for him. On April 14, 1891, Auditor General Thomas McCamant approved the bills of the Philadelphia newspapers for advertis-ing the mercantile appraisement lists. They aggregated \$46,656. They were paid by John Bardsley out of the State funds in his hands on April 15, 1891; and on the same day he made a deposit in cash to his own account of \$17,325; on April 18 he drew a check to the order of himself on this fund for \$8,064 40 and made an entry on its stub: "Mc. myself in full, \$8,064 40." On January 1, 1891, referring to an inthus received with Auditor General Thomas McCamant, or with some as yet undiscov-ered person of the same initials. The Au-ditor General has denied under oath that he In the volume of testimony already taken and from the reports of the different au-thorities engaged in the work of investiga-

appear. William Livsey, three times State Treas-urer, familiar with the office, and the cashier of State Treasurer Henry K. Boyer, has been absent from the State almost contin-On January 1, 1891, referring to an in-quiry by A, then, member of your body as to the amounts paid to the Philadelphia newspapers for this advertising, Auditor General Thomas McCamant wrote to John uously since the first Bardsley exposure. He is reported as beyond the reach of all officials and investigating committees who have desired his presence for some months Bardsiey that he had withheld the informa-tion desired and advising Bardsley before roing to first consult the newspapers that made the publication. nave desired his presence for some months past. The State Treasurer has testified that he has no knowledge of Mr. Livsey's where-abouts, and that since July last he has had no communication with or from him, except

ENORMOUS EXPENSES.

It further appears that the five mercan-tile appraisers for Philadelphia, appointed by John Bardsley and Auditor General Thomas McCamant, have, during each of the years in which they have exercised the duties of their office, returned for advertise-ment and appraisement a large list of ficti-tious names, of persons not residing at the tions names, or persons not residing at the places it designated, of persons from whom they had reason to know no taxes could be collected, persons whom they themselves had, from year to year, exempted, and perhad, from year to year, exempted, and per-sons against whom, again and again, the Commonwealth, at enormous cost, had brought fruitless suits for collection; so that out of a total appraisement of \$229,799 for retail merchants, brokers, auctioneers and eating houses, billiards, etc., for the years 1880 and 1890, the de-ductions for uncollectable taxes, half the cost of publishing the list (the other half being charged to the liquor licenses) and the costs paid to magistrates and con-

and the costs paid to magistrates and con-stables in cases in which the Commonwealth stables in cases in which the Commonwealth recovered nothing, amounted to nearly \$250,000, or about half the entire assess-ment. Indeed, for the years 1885-1890 in-clusive, the costs of advertising the mer-cantile appraisement lists in Philadelphia alone were about \$270,000, although the Auditor General testified that no public ad-vantage whatever resulted from this publica-tion and that it was an utterwate of public tion, and that it was an utter waste of public moneys. For the same years the cost in delinquent cases aggregated over \$200,000 for which not a dollar was realized to Common-

wealth; and the credits given for uncollect-ible taxes footed up \$425,000. The Auditor General in his testimony has admitted, in substance, that no effort has admitted, in substance, that no effort has ever been made to determine the accuracy or the honesty of these returns. These enormous bills of expenses have been promptly and unquestioningly paid out of the State treasury. Yet a searching inves-tigation, begun and in progress under the present Treasurer of Philadelphia city and county, has already disclosed wholesale padding of the lists for the purpose of de-iranding the State, and endless ramifica-tions of a corrupt system.

tions of a corrupt system. THE STATE DEFRAUDED. Indubitable proof is furnished that the State has been defrauded out of its just

State has been derrauded out of its just revenues. The mercantile apprisement books of the past three years present evi-dence of this on their face; while those of the four preceding administrations have en-tirely disappeared from the office; and the Auditor General and ex-City Treasurers re-cont with in the state of the stat

On May 1, 1890, John Bardsley drew a eek for Stitle. n a letter of May 3, 1890, Auditor General Thomas McCaman 'Please accept my thanks for favors says: redeived this morning ply On June 2, 1890, John Bardsley drew a like check for \$666. In a letter to him, dated June 4, 1890, Auditor General Thomas McCamant savs: "Your favor of yesterday received and you will accept my thanks.

#### THE PITTSBURG DISPATCH, WEDNESDAY, OCTOBER 14, 1891.

praisements to be advertised. Of these bribes John Bardsley's books represent that he paid \$2,000 to H. N. Graffen, a clerk in the Auditor General's office, and \$7,144 52 to Auditor General Thomas McCamant. The

Of the moneys thus collected for the per-sonal property tax of 1889 by John Bards-ley (the Commonwealth's share amount-ing to \$530,044 27),only \$200,000 were paid in before the second Monday in November. The sum of \$124,500 was paid in Jannary, 1890, and the balance, \$170,895, was retained by John Bardsley for his own personal use until November 26, 1890, more than a year from the same way due and hervalle to the after the same was due and payable to the State, and several months after the collections for the ensuing year were in his hands. This money of the Commonwealth was al-This money of the Commonwealth was al-lowed to remain in his possession and under his control, with the knowledge, consent and permission of the Auditor General and State Treasurer. No settlement of the same was ever transmitted to the Attorney General for collection, no penalties nor in-terest were charged against John Bardsley and no commissions were abated by reason ment to meet John Bardsley at the omee of the latter at 6:30 P. M., on the 11th of June. On July 6, 1890, Auditor General Thomas McCamant directed John Bardsley to invest \$10,000 in railroad bonds for him. of his default.

## MANIPULATION OF TAXES.

Of the taxes collected for 1890, amountof the takes collected for 1860, amount-ing to \$785,753 27, no portion was paid on the first Monday of September nor on the second Monday of November following. On December 31, 1890, \$150,000 were remitted to the Commonwealth by John Bardsley, but on the same day this was returned to him by the fiscal and auditing officers of the State. On January 13, 1891, it was again State. On January 13, 1891, it was again paid into the State Treasury by Bardsley, and after that time no portion of the per--sonal property taxes collected for 1890 were paid into the State Treasury, and \$632,012 11 of public moneys have, on this account, been embezzled, stolen and lost. Among the papers of John Bardsley is found a letter from the State Treasurer, Henry K. Boyer, dated Harrisburg, Decem-ber 22, 1890, in which that official says: "I find I can get along without money this

ber 22, 1890, in which that official says: "I find I can get along without money this month from you;" Bardsley having in his hands at that time, of State moneys, \$1,456,-758 06, nearly all of which had been col-lected by him prior to August 1, 1890, and most of which has been embezzled, stolen and lost. In a letter dated November 24, 1890, Auditor General Thomas McCamant advises John Bardsley to "allow the city share of the 1890 tax" to remain in his hands until December. until December.

From the beginning of the year 1801 until he quit his office, John Bardsley collected for the Commonwealth, of personal property taxes, \$289,232 96, no part of which was paid by him into the State Treasury, and most of which has been embezzled, stolen and lost.

\$367,604 18 LICENSE MONEY STOLEN. Of the license moneys collected by Bards-ley for the Commonwealth in 1889, amountlevel before July 1, 1889, amount-lected before July 1, 1889, he was permitted to retain in his possession and for his own private use for more than a year, \$237,078 48, for which no settlement against him was ever transmitted to the Attorney General for collection no interact or nonline was for collection, no interest or penalties were imposed upon him and there was no abatement of his commission for his default. Of the \$627,604 18 collected by him on the

same account for the year 1890, most of which was paid to him before June 1, 1890, same account for the year 1889, most of which was paid to him before June 1, 1890, he was permitted by the fiscal and auditing authorities to retain the whole amount in his hands until February 27, 1891, when he made a payment of \$100,000 and on March 13, 1891, of \$160,000, leaving a balance of \$367,604 18 of the Commonwealth's money, for all of which he was indebted to it at the time of his imprisonment; and for no part of which, except by the \$120,000 bond, is the Commonwealth secured. During so much of the year 1891 as John Bardsley was in the exercise of the duties of the office of city treasurer, of the moneys he collected for licenses, he claims a credit of the greater part for expenses and fees of mercantile appraisements. \$90,612 63 LOANS TAX EMBEZZLED.

\$90,612 63 LOANS TAX EMBEZZLED. For the tax on municipal loans, payable from the city to the State, John Bardsley received from the city of Philadelphia, on June 26, 1889, \$40,580 40, and on December 30, 1889, \$39,524 77, making a total of \$80,-103 17, which he was permitted to retain in his own hands and for his own personal use until September 30, 1890, when it was paid over.

alty to each county or city on all taxes re-maining unpaid on the second Monday of November of each year." Of the moneys thus collected for the perand it has been testified that the Board of Revenue Commissioners decided that, under this act, the several counties of the Comthis act, the several counties of the Com-monwealth were required to pay into the State Treasury the entire amount of the personal property tax and were not entitled to receive any portion of it until after the whole amount had been paid in. Mr. Mc-Camant, Auditor General, testified that at the time he drew and remitted the warrant for the before mentioned \$150,000 to John Bardstey there was then owing from him to the Commonwealth Seven at 11 for tax

Initiality increases the owing from this is to the Commonwealth  $\xi_{632,013}$  11 for tax on personal property and  $\xi_{627,604}$  18 on necount of licenses, a total of  $\xi_{1,259,677}$  29, all of which facts appear upon the books of the auditing and liscal departments of the Commonwealth.

#### BOYER GAVE BARDSLEY \$420,000.

At the same session of the Legislative In-vestigation Committee it was admitted by Henry K. Boyer, State Treasurer, and it ap-pears by the records of the Auditor Gen-eral's, the State Treasurer's and School De-partments—that on December 30, 1890, in accordance with the agreement and confed-eration of himself and the cashier of his office William Livser, without any solicioffice, William Livsey, without any solici-tation on the part of the municipal or school authorities of Philadelphia, or of anyone connected with the school department of the State, he instructed and procured the Super-intendent of Public Instruction to draw warrants on the State Treas-urer on account of the schools ap-propriation for Philadelphia county, amount-ing to \$420,000; that he had these warrants drawn of the advance of the and drawn five months in advance of the end-ing of the school year, seven months before the warrants for anyone of the other 2,300 the warrants for anyone of the other 2,000 school districts were drawn, for the express purpose of reducing the balance of money in the general fund below the limit of \$1,550,000, and in order to evade the opera-tion of the law, which required him on the lat day of the new 1900 to avail all sums 1st day of January, 1891, to apply all sums in the general fund exceeding that amount to the sinking fund for investment in inter-

est-bearing securities. He further testified that he carried these He further testified that he carried these warrants himself to Philadelphia and de-livered them to John Bardsley; before he left Harrisburg, however, he charged them up as cash paid out of the State Treasury before January 1, 1891, in order to prevent the money from being paid into the sinking fund. John Bardsley, in his statement in court, testified that he received the warrants on January 2, or 4. It thus arranges that

on January 3 or 4. It thus appears that State Treasurer Boyer, himself a commissioner of the sinking fund, sworn to obey and charged with the execution of the law regulating the sinking fund, deliberately, and for the express purpose of defeating the law, diverted \$420,000 into the hands of John Bardsley.

#### EVADING THE STATUTES.

He further testified that when William He further testified that when William Livsey, Cashier of the Treasury, wrote to John Bardsley, under date of December 23, 1890, that this was done to reduce the gen-eral fund, and under date of December 29, that "the warrants must be charged not later than the 31st; also checks drawn to get our account down;" that such letters were written to John Bardsley by the au-thority of and in pursuance of an acreement thority of and in pursuance of an agreement made between Henry K. Boyer, State Treasurer, and his cashier, William Livsey, to evade and to defeat the operations of the law regulating the management of the Sta

It also appears that no portion of th \$420,000, thus improperly and unlawful paid to John Bardsley by the State Tree urer, was ever paid into the school fund the city of Philadelphia; but that the who of it has been stolen and lost; and that portion of this loss would have been incurrent had the warrant been drawn at the regul time, in accordance with the law, and at t same date that the school appropriation b came effective for the other districts of t State.

I submit this summary of the facts tone ing the administration of these two depar ments, admitted and testified to by the chief officers before a joint committee of i Legislature, in order that the Senate ma determine the action appropriate in th premises.

I regret the necessity which has arisen summon you from your homes and accus tomed avocations to this extraordinary se-sion. I have awaited the resort to and th exhaustion of the processes of crimin laws. Their frustration has only intens

fied the righteous demand of the people that their servants, sworn to obey and enforce

regard to partisan advantage or detriment and with a single concern for the good name

sel, joined with prompt dispatch of public

business which every requirement of the oc-

Gratifying to All.

SEE BLAINE

Before You Buy a Lot.

A Favorite Remedy.

A Good Suggestion.

vaults, perfect ventilation, good light, spa

cious coupon rooms, separate apartments for women. Boxes rented at \$5 and up-

**EXCURSION TO BRADFORD** 

Thursday, October 15, via P. & W. Ry.

If you have valuables keep them where hey will be safe. The safe deposit vaults

and resources.

casion demands. ROBERT E. PATTISON.

"Twelve little "Brownies," faithful and true, Working for Laird, who sells a good shoe." -Gill.

NEW ADVERTISEMENTS.



# \$2.18a Pair--\$2.18 Only EVERY PAIR WORTH FOUR DOLLARS All Perfect and Warranted.

Ladies' elegant Dongola Kid Button Boots; also, fine cloth tops and patent leather, finely made, silk stitched. Silk or kid top facings. Silkvorked button holes, reinforced. Common Sense, Opera, New York or Philadelphia lasts. Patent leather tips or plain toes. Light, flexible and heavy soles. Very latest styles. Perfect fitting, all sizes and all widths.

If you think of buying a pair or more this week or later, at any price from \$2 to \$5 a pair, look at this lot first. They are truly a bargain-every pair-and cannot be duplicated at the price.

# Remember, \$2.18 a Pair.

### They're Well Worth \$4 a Pair.

Gents' fine Wescott, Calf, Lace or Congress, seamless silk stitched; vide or narrow toes, tipped or plain; fine dongola kid tops; best inside trimmings and custom finish; fine light single soles for dress or special wear, and medium or heavy soles for business, professional or any service that may be required. This is the finest, most tasty and perfect lot of gents' fine shoes we have ever offered for the money. See them promptly; they will move off quickly.

F	Remem	iber, \$	2.18	a Pa	ir.
1	This	Week Closes	Them 0	Dut.	
	WHOLE	SALE A	ND R	ETAIL.	
LAII	RD'S	SHO	E :	STO	RES
		BARGAI	2		
		E STORE			
ATTR	ACTIVE	BARGA	INS	THIS	WEEK.

#### REFUSED TO TESTIFY.

In a preliminary hearing before two Judges of the courts of Philadelphia, conducted by the District Attorney of that John Bardsley was called as a wit-testify to his relations with the county, State officials, whose duty it was to require from him an accounting for and payment of the money collected by him for the Common wealth. He persistently and defiantly refused to testify, whereupon it was held by the Court and by the District Attorney that no warrant for the arrest of the State officials could, under the circumstances, propcriv issue

At that hearing, and subsequently, a large number of letters were produced, substantially admitted to be genuine, written to John Bardsley by officers of the Commonwealth, whose duty under the law it was to have required accounting for and payment to the Commonwealth of the public moneys coming into his hands.

A joint committee of the two branches of the Legislature, appointed January 19, 1891, authorized to inquire into the administra-tion of the offices of Auditor General and State Treasurer, and instructed to report to the Executive at the earliest time possible, has held sessions from time to time since the adjournment of the Legislature, and the evidence which it has taken will be accessi ble to you, I assume.

Hon, George S. Graham, District Attorney, of Philadelphia county, and Hon. E. S. Stuart, Mayor of Philadelphia; Francis R Reeve chairman of the commission appointed by the Executive of the Common-wealth, and Mr. William Van Osten, chairman of the committee of Councils, have freely offered to furnish all the evidence in their possession bearing on the subject of the present inquiry.

BARDSLEY'S USE OF PUBLIC MONEYS.

From these various sources of informaion it appears to be the undisputed fact that during most of his official term John Bardsley was permitted to retain and to use a very large amount of money collected for and payable into the State Treasury, for which he was neither made, nor was ever called upon and required to make, the account directed by law. For the collection of the moneys so retained by him no such legal steps were ever taken as are mandaon the State Treasurer and Auditortory up General, and he is shown to have emberiled them to the amount of more than \$1,250,000

The memoranda and entries made in his books at the time by John Bardsley, and when he had no apparent reason to expect public disclosure or adverse use of them indicate that apart from the salary, fees and commissions of his office, to which he was entitled by law, he made as interest, divi-dends and bribes nearly \$300,000. The greater part of this was paid to him for the ase of the State moneys which he was al

lowed to retain in his possession, and for his exercise and abuse of powers in association with and under the control of Auditing and Fiscal Departments of the State.

The stubs of his check book and the entries upon his private memoranda, made at the time, show that he paid to a clerk of the

On July 5, 1890, John Bardsley drew check for some unknown person for \$700. On July 6, 1890, he received a letter in which Auditor General Thomas McCamant

which Auditor General Thomas Accamant says: "I have your favor and you will please accept my thanks." On August 2, 1890, John Bardsley's check, of which the stub has disappeared, was drawn for \$700. Auditor General McCam-ant's letter of the same date says: "You will please accept my thanks for favors re-ceived." On August 5, 1890, Cashier Will-iam Livsey wrote: "Your complimentary note received, many thanks."

On September 4, 1890, John Bardsley drew a check, of which the stub has been torn from his check book, for \$600. On Septem-1890, Auditor General McCamant ber 5. wrote him this acknowledgment; "I have your letters this morning and you will please accept my thanks."

#### INTERESTING LETTERS.

On October 2, 1890, John Bardsley drew a check for \$600. The letter to him from Auditor General Thomas McCamant, under date of October 3, 1890, says: "I am in re-ceipt of your favors of yesterday, and you will please accept my thanks for the in-formation therein contained." In a letter dated October 3, 1890, Cashier William Livsey says: "Compliments of yesterday duly received. Accept thanks for same." On October 31, 1890, John Bardsley drew a check for \$600. William Livsey writes under date of November 5, 1890: "Am

obliged for your kind note and compliments

On November 29, 1890, John Bardsley drew a check for \$600. On November 29, 1890, Auditor General Thomas McCamant telegraphed to John Bardsley: "Letter received, damaged, but I trust very seriously seertain if you can from trustworthy sources what probabilities are and write me to that it will be received to-morrow morn-ng. Confidential." On November 30, iftg. 1890, Auditor General Thomas McCaman wrote to him: "Your letter received and I am much obliged for your kindness." On December 2, 1890, William Livsey wrote to John Bardsley: "Your note was duly received. I hope Keystone will pull through.

On December 24, 1890. John Bardsley drew a check of the same kind for \$600. On December 26, 1890, William Livsey wrote him: "Your kind note received." On De-cember 21, 1890, Thomas McCamant tele-graphed to John Bardsley: "Cannot leave to day, but will be at your office to-morrow at 12 o'clock M."

On December 24, 1889, Bardsley drew a check "to the order of myself for W. L., \$500;" on the stub of this check-not torn out of the check book-appears the follow-ing: "William Livsey, for his kindness to In a letter from me during the year." In a letter from William Livsey to John Bardsley, dated December 31, 1889 he wrote: "I received December 31, 1889 he wrote. your letter in Pittsburg on Saturday last your letter in Pittsburg. Thanks for your

when I strived home. kindly consideration." On February 28, 1891, a check was drawn by John Bardstey for \$1,000, and upon the stub of it he wrote: "For L. & Me. Janu-arr, February, \$1,000." On March 17, 1891, John Bardsley drew a check for \$375; and on the stub wrote: "Cash; half of \$860 Me. \$375.

#### DIVIDING THE SPOILS.

On May 31, 1889, Auditor General Mc-Camant approved the bills of the Philadelphia newspapers for advertising the mer-cantile appraisements for \$40,722 60. On the same day, according to John Bardsley's memoranda, he paid them and received Si6,289 04 from the newspapers in which he and Auditor General Thomas McCamant Auditor General's office a one-half share of had conjointly directed the mercantile ap-

port utter ignorance of their whereabouts So-called "suits" to recover delinquent mercantile taxes appear to have been simschemes to raid the State Treasury. contrast, under improved methods, instituted this year under direction of the Treasurer of Philadelphia, thousands of dollars have already been saved by not engaging the State in costly and fruitless liti-

gation and by honestly pressing to recover judgments against persons who have been heretofore permitted to evade their debts to the Commonwealth. More has already been collected in this way for 1891 than in any previous year, though less than onetenth of the cases have been heard.

In view of the relations which are admitted and shown to have existed between the appraisers, the magistrates, the City Treasurer and the Auditor General's department, this condition of things becomes of significant import. Proceedings are now pending in the crim-inal courts against the mercantile apprais-

ers of Philadelphia, charged with conspiracy to cheat and defraud the Commonwealth of Pennsylvania. In this connection, careful inquiry should

e made to ascertain whether there is "reasonable cause" for the removal of any of the magistrates or constables of Philadelphia, because of faithless or dishonest conduct in the performance of their official duties.

\$1,366,378 59 EMBEZZLED.

From the testimony given by Thomas Me-Camant, Auditor General, and by Henry K. Boyer, State Treasurer, before the joint Legislative Investigating Committee, it appears further that of the moneys collected by John Bardsley for the Commonwealth of Pennsylvania, he has failed to pay over the following amounts:

Total .....\$1,366,378 59 Of this total no-portion has been secured to the Commonwealth except \$120,000, the entire amount of the license tax bond given by Bardsley, leaving due to the State about \$1,250,000. In addition to this sum, there was paid to John Bardsley out of the State was paid to John Bardsley out of the State treasury, on December 30, 1890, \$420,000 for the public schools of the city of Philadel-phia, no portion of which was applied by him for that purpose, and for the whole amount of which the authorities of Philadel-which daim to base a largel and mergi add

phia claim to have a legal and moral obli sation against the Commonwealth. gation against the common these public what proportion the losses of these public moneys shall be divided between the city and the State is the subject of litigation not yet concluded. But, in any event, it ap-pears that a total of \$1,786,378 59 of money belonging to the Commonwealth of Penn sylvania has been misapplied, misappropriated, embezzled and stolen. The sub-ject of your inquiry should be whether or

not the responsibility of this loss lies with the fiscal or auditing officers of the State, or either of them, or of subordinates for whose acts they are officially responsible. PERMITTED TO KEEP \$632,012 11.

From the testimony of Thomas McCam-ant, Auditor General, given before the joint Legislative Investigating Committee, and from an examination of the books of the from an examination of the books of the State Department in the Treasurer's office of Philadelphia city and county, it appears that nearly all the moneys collected for the Commonwealth, on account of personal property tax, are received by the city and property treasurer, and were in particular re-ceived by John Bardsley, before the 1st of August in each year. The act of June 1, 1889 (p. 1, 427), under which these taxes are levied, prescribed that the serveral coun-ties and cities collecting them "on the first Monday of September shall pay into the State Treasury all such sum or sums of

State Treasury all such sum or sums of money as may then have been collected, and immediately following, in each year, com-plete and pay into the said State Treasury the whole amount remaining unpaid, and in default thereof, it shall be the duty, of the Auditor General to add 10 per cent pen-

ceived \$43,167 75, making a total of \$90. 612 63, all of which he was allowed to retain for his own personal use, all of which he embezzled, and no portion of which was ever paid into the State Treasury.

In all the foregoing instances it appears from the testimony of Messrs. Boyer and them rests with you. The public expects that it will be met and discharged without McCamant that neither of them made any attempt to enforce any of the provisions of the act of May 7, 1889, to which, as follows, I now direct your particular attention: and honor of the Commonwealth. I invoke for your session that deliberation of coun-

THE LAW NOT ENFORCED.

An act providing for quarterly returns and payments by county and city officers, of oneys received by them for the use of the Commonwealth.

Section 1-Be it enacted, etc., That on the first Monday of July next, and quarterly thereafter, it shall be the duty of each county and city officer to render to the Aulitor General and State Treasurer under ditor General and State Treasurer, under oath or affirmation, quarterly returns of all moneys received for the use of the Com-mon wealth, designating under proper heads, the sources from which said moneys were received, and to pay the said moneys into the State Treasury. Section 2-Any offleer who shall refuse or neglect for the period of 30 days, after the same shall become due, to make any return or payment as required by the preceding section of this act, shall forfeit his fees and commissions on the whole amount of money

commissions on the whole amount of money collected during the quarter, and shall be subject to a penalty of 10 per centum, which shall be added to the amount of the tax ound due. Section 3.-The State Treasurer and Au

Section 3.—The State Treasurer and Au-ditor General, or either of them, or any agent appointed by them or either of them, are hereby authorized to examine the books and accounts of any county or city officer who shall refuse or neglect to make any re-turn required by the first section of this act, and upon information obtained from such examination the Auditor General and State Treasurer shall settle an account such offi-cer in the usual manner for the settlement of public accounts, and in the settlement of

of public accounts, and in the settlement of said accounts shall add, not to exceed 50 per centum, to the amount of the tax to provide for any losses which might otherwise result to the Commonwealth, from neglect or refusal of the said officer to furnish the re tarn. Section 4-If the amount of any account

Section 4-If the amount of any account settled in accordance with the preceding section of this act, shall not be paid in to the State treasury within 15 days from the date of said account, then the same shall be placed in hands of the Attorney General for collection and shall bear interest from 15 days after date of settlement, at the rate of 12 por centum per annum, and if the Auditor General and State Treasurer, or either of them, shall deem it conducive to the public interest to proceed immediately upon said account against the sureties of the said collect, they shall so instruct the Attorney General, who shall proceed in accordance, with such direction received from them, or either of them. Pittsburg, Pa. is nothing that will loosen a severe cold so quickly, or as promptly relieve the lungs. Then it counteracts any tendency toward pneumonia. It is pleasant and safe to take and fully worthy of its popularity. Wsu

with such direction received from them, or either of them. Section 5-All acts or parts of acts incon-sistent herewith, or which are substantially re-enacted hereby, shall be, and the same are hereby repealed, saving, preserving and excepting unto the Commonwealth, the right to collect any taxes accrued or accru-ing under said repealed acts or parts of acts. of the Farmers' Deposit National Bank, 66 Fourth avenue, offer you security, strong

In his testimony before the Legislative Committee State Treasurer Henry K. Boyer admitted that he understood this to be the law, and that quarterly returns and settle-ments ought to be made. Auditor General Thomas McCamant testified that the law was impracticable; but conceded that under John Bardsley's successor, the present Treasurer of Philadelphia, the law has been strictly complied with, more than \$1,000,000 collected since John Bardsley's resignation having already been paid into the State Treasury in regular monthly payments.

HOW BARDSLEY GOT \$150,000.

Thomas McCamant, Auditor General of Pennsylvania, testified upon the same occa-sion that on December 30, 1890, he drew his warrant on the State Treasurer for \$150,000 on account of Philadelphia county's share in the personal property tax of 1890, though at that time no portion of the said tax, ex-cept \$150,000, which seems to have been simultaneously paid out of the State Treassimultaneously paid out of the State Treas-ury, had been paid to or received by the Commonwealth. Under the 16th section of the act of June 1, 1889, it is prescribed that the one-third of the personal property tax, which is collected and paid into the State Treasury, shall be returned by the State Treasurar to the county paying it,

Out of a host of attractive bargains, Keech mentions this week a few that are bound to please you. As we are closing out entirely our entire stock of Clothing and wraps, we mention first our unprecedented bargain sale of the laws and to protect and defend the in-terests of the Commonwealth, shall answer the responsibility of determining whether reasonable cause exists for the removal of

Men's Clothing, Ladies' Wraps and Cloaks! And then SPECIAL DRIVE in Hat Racks; were \$20 00, now \$12 00, besides which

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CINCINNATI, Oct. 13 .- The late John T. Wilson, ex-member of Congress and the Chamberlain's Cough Remedy is a favorwealthiest man in Adams county, O., made te during the winter months on account of a number of bequest to religious and eduits great success in the cure of colds. There

estional institutions. He gave to the Methodist Episcopal Missionary Society, \$10,000; to the Freedman's Aid and Southern Educational Society of the same church, \$5,000; to the Elizabeth Gamble Deaconess' Home, Cincinnati, \$5,000; to two churches in testators neighborhood, \$1,000 each; to Marietta College, Marietta, O., \$5,000; to the Ohio Wesleyan University, Delaware, O., \$5,000; to the Wilson Children's Home of Adams county, \$5,000; also 11 farms, aggregating over 1,400 acres, to be used by the County Commissioners as an endowment for the home; \$4,000 in aid of a monument to the memory

of Adams county soldiers who were killed or died during the War of the Rebellion. HORSFORD'S ACID PHOSPHATE,

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JOS. HORNE & CO.,

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Delegates to State Convention W. C. T. ., and others can secure round trip tickets For Indigestion, Dyspepsia, and diseases incident therete to Bradford, good until October 24, for \$6 25. Train leaves 7:40 A. M., city time; arrives Country Blankets Bradford 7:25 P. M.

Exposition Offering.

Your picture free, and handsomely framed, given away during the Exposition, by Hendricks & Co., No. 63 Federal street, Allegheny, with every dozen. Cabinets, \$1.

25 cents-that's the price of the 38-inch double width black and white striped fine imported mohairs, on center counter in dress goods and silk room, that are such a ment. Booos & BUHL. wonder.

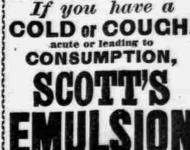
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In scarlet, white and gray, country and German yaras, country flannel, comforts, sprends, napkins, doylies, table damasks, towels, linens, crashes and sheeting muslins at bargain prices. H. J. LYNCH, 438-440 Market street. Irish Pointe Curtains at \$3 50 A pair, they are 31/2 yards long, well made and in nice patterns-in our curtain depart

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