

The Public Squares. No one above the level of the intelligence of a Commissioner of City Property will deny that the public squares of the city are intended for the enjoyment of the citizens, and not as parlors in which lazy political "bummers" may idle as superintendents upon a comfortable salary.

attention to the fact that, notwithstanding the truth of the proposition above stated, the public squares, without any sufficient reason whatever, during the larger portion of the year, denied access to the squares they are taxed to support. The work of the squares for the most part permanently closed during all the winter and for the major portion of the spring months, but, during the summer, whenever the public squares are opened to the public, the individual invested with the complimentary title of superintendent, the condition of the weather affords him an excuse to relieve himself for a day or two from the very onerous duties connected with his office.

These residing in the vicinity of our public squares, who, during the recent sultry weather, had to sit in the shade of their little ones sweltering in the house or sending them upon the streets to play with its attendant dangers, most justly feel indignant when they gaze through the iron railings, upon the shade and green, they are so absurdly deprived of. The matter seriously demands the attention of Councils, and should it require an ordinance to keep the squares to be kept permanently open, such an ordinance should be passed without delay.

EXPORTATION OF ARMS.—It appears from official documents that in December last Senator Romero addressed two notes to the Secretary of State in relation to the exportation of arms, which were forwarded by Major-General McDowell, commanding the Military Department of California, prohibiting the exportation of arms or munitions of war, by way of the frontier into Mexico. These notes were referred to the Attorney-General of the United States, who said the question raised by the Secretary of State was whether, in conformity with any laws, regulations, or orders in force bearing on the subject, the Attorney-General had any military orders in force which would give him the right to issue any order to which he cannot lawfully compel obedience by the forces under his command. The test, therefore, of the validity in this matter, is whether he could lawfully prohibit the exportation of arms or munitions of war as merchandise across the frontier into Mexico in the present state of affairs in that country.

A HAPPY RELEASE.—The Western papers recently contained a thrilling account of the adventures of a party in a cave in Indiana, which was the result of a party of hunters who were engaged in a hunt for a bear. The party consisted of a man, a woman, and a child. They were trapped in a cave and were in great danger. The man, however, was able to escape and to bring the others out.

INTERNAL REVENUE DECISION.—The Commissioner of Internal Revenue has decided that all expenses for insurance upon property and all actual losses in business may be deducted from the gross amount of the year, but losses incurred in the prosecution of gains in another, but not from those portions of income derived from fixed investment, such as bonds, mortgages, rents, and the like. Assessors should also be careful not to allow the deduction of amounts claimed to have been lost in business when in reality they were deducted as investment in the purchase of stock, when merchants expend money in farming or gardening for recreation or adornment other than pecuniary profit. Persons traveling about the country agent or manufacturer or dealer, seeking to sell goods as agents of one person or firm only, should not be regarded as commercial brokers. To take licenses as commercial brokers, the Commissioner's decision No. 159 incoincident herewith are hereby revoked.

THE Commissioner, John H. Briggs, Thomas Jordan and H. N. McAllister, appointed to assess the losses sustained by the people of Chambersburg, by the burning of their houses, and made their report to the Auditor General. They make the aggregate losses \$1,225,474.03.

This flag of the 1st Maryland Regiment, presented by its Marylanders residing in California, was formally presented to the State, yesterday, at Annapolis.

Table with columns for 'Coal Statements', 'From St. Clair', 'From Port Carbon', 'From Schuylkill Haven', 'From Anthracite Coal for week', 'Total of all kinds', 'Previously this year', 'Increase'.

Table with columns for 'Arrival and Sailing of Ocean Steamers', 'Arrive', 'Sail', 'Ship Name', 'Company', 'Destination'.

MEMORANDA. Steamer Tenthredin, cleared at New York yesterday for Wilmington, Del. Steamer Tenthredin, cleared at New York yesterday for Glasgow.

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SPECIAL NOTICES.

LEWIS FARM OIL COMPANY.—The Annual Meeting of the Stockholders of this Company will be held on THURSDAY, May 14, 1886, at 12 o'clock A. M., at the office of the Company, 215 Walnut Street, Philadelphia.

NOTICE.—The Annual Meeting of the Stockholders of the Philadelphia and Southern Mail Steamship Company, Philadelphia, will be held on THURSDAY, May 14, 1886, at 12 o'clock A. M., at the office of the Company, 215 Walnut Street, Philadelphia.

OFFICE OF SUGAR VALLEY OIL COMPANY, 325 WALNUT STREET, PHILADELPHIA, APRIL 28, 1886.—The Annual Meeting of the Stockholders of this Company will be held on THURSDAY, May 14, 1886, at 12 o'clock A. M., at the office of the Company, 325 Walnut Street, Philadelphia.

OFFICE OF THE PHILADELPHIA AND SOUTHERN MAIL STEAMSHIP COMPANY, PHILADELPHIA, APRIL 28, 1886.—The Annual Meeting of the Stockholders of this Company will be held on THURSDAY, May 14, 1886, at 12 o'clock A. M., at the office of the Company, 215 Walnut Street, Philadelphia.

OFFICE OF SHERMAN OIL COMPANY, PHILADELPHIA, APRIL 28, 1886.—The Annual Meeting of the Stockholders of this Company will be held on THURSDAY, May 14, 1886, at 12 o'clock A. M., at the office of the Company, 215 Walnut Street, Philadelphia.

OFFICE OF THE MINERAL OIL COMPANY, PHILADELPHIA, APRIL 28, 1886.—The Annual Meeting of the Stockholders of this Company will be held on THURSDAY, May 14, 1886, at 12 o'clock A. M., at the office of the Company, 215 Walnut Street, Philadelphia.

OFFICE OF THE GREEN MOUNTAIN COAL COMPANY, PHILADELPHIA, APRIL 28, 1886.—The Annual Meeting of the Stockholders of this Company will be held on THURSDAY, May 14, 1886, at 12 o'clock A. M., at the office of the Company, 215 Walnut Street, Philadelphia.

OFFICE OF THE LEHIGH ZINC CO., PHILADELPHIA, APRIL 28, 1886.—The Annual Meeting of the Stockholders of this Company will be held on THURSDAY, May 14, 1886, at 12 o'clock A. M., at the office of the Company, 215 Walnut Street, Philadelphia.

OFFICE OF THE LEHIGH ZINC CO., PHILADELPHIA, APRIL 28, 1886.—The Annual Meeting of the Stockholders of this Company will be held on THURSDAY, May 14, 1886, at 12 o'clock A. M., at the office of the Company, 215 Walnut Street, Philadelphia.

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INSURANCE.

DELAWARE MUTUAL SAFETY INSURANCE COMPANY. INCORPORATED BY THE LEGISLATURE OF PENNSYLVANIA, 1852. OFFICE 8, COZEE CITY AND WALNUT STREETS, PHILADELPHIA.

ASSETS OF THE COMPANY, November 1, 1885. 100,000 United States 5 per cent. Bonds, 71,000.00. 100,000 United States 6 per cent. Bonds, 12,000.00. 100,000 State of Pennsylvania Five Per Cent. Bonds, 17,000.00. 100,000 City of Philadelphia Six Per Cent. Bonds, 10,000.00.

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INSURANCE.

INSURANCE TRAVELLERS. INSURANCE COMPANY, PROVIDENCE, R. I. Cash Capital, \$300,000. Insured against Accidents of all kinds.

General Accidents include the Travelling Risk, and also all forms of Dislocations, Broken Bones, Sprains, Bruises, Cuts, Gunshot Wounds, Burns and Scalds, Siles of Dogs, Assaults by Burglars, Robbers or Murderers, the action of Lightning or Sun Stroke, the effects of Excesses, Floods, and Suffocation by Drowning.

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LEGAL NOTICES.

IN THE ORPHANS COURT FOR THE CITY OF PHILADELPHIA.—Estate of EDWARD B. HILLBORN, deceased. Notice is hereby given that EDWARD B. HILLBORN and FRANCES W. HILLBORN, minor children of said deceased, guardian, Benjamin Stevenson, have filed in said Court their petition and an appendix of the personal property in money, amounting to \$20,000, in accordance with the provisions of the Act in that behalf made, and unless exceptions be filed thereto, the same will be allowed on FRIDAY, May 1st, 1886, at 10 o'clock A. M., in the Court of Sessions.

LEGAL NOTICES.

IN THE COURT OF QUARTER SESSIONS FOR PHILADELPHIA.—In the matter of the Estate of EDWARD B. HILLBORN, deceased. Notice is hereby given that EDWARD B. HILLBORN and FRANCES W. HILLBORN, minor children of said deceased, guardian, Benjamin Stevenson, have filed in said Court their petition and an appendix of the personal property in money, amounting to \$20,000, in accordance with the provisions of the Act in that behalf made, and unless exceptions be filed thereto, the same will be allowed on FRIDAY, May 1st, 1886, at 10 o'clock A. M., in the Court of Sessions.

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