"The" LACKAWANNA

THREE BARGAINS

PERRY BROS

205 Wyoming Ave.

Case refinished good as new, new strings and action in perfect condition. \$100.00-\$10 down, \$5 a month.

An "Standard," cost when new. \$165; 6 octaves, 21 sets reeds, sub-bass and octave coupler, fine high case, refinished good as new, only \$80-\$10 down, \$5 per month. These instruments were exchanged for Ludwig and Briggs' Pianos.

A Stuart Banjo, good as new, for half its value.

COLUMBIAN DETECTIVE AGENCY DIME BANK BUILDING.

SCRANTON, PA.

Matters Policited Where Others Failed. Moderate Charges.

Settles Your Stomach. An effervescent pleasant tasting pow-der, for the almost immediate cure of Headache. Neuralgia and Backache. 'Philo' is effectual in all cases of Sicep-lessness, Indigestion, Heartburn and Al-coholic excesses.

"Philo is positively the best remedy I have yet used for my headaches." Vic-tor Koch, Jr., Scranton House, Scran-ton, Pa. ton, Pa.
"For Neuralgia and Headaches Philo
is perfection." Anna E. Huber, C. C.
Cushman, 216 Adams St.
Sold by all first class druggists. Price
10, 25 and 50 cents and \$1.00.

"PHILO" MFG. CO., 125 Clinton Place. New York City.

The Traders' National Bank Blda

Best Stock Companies represented Large especially solicited. Telephone 1863.

Cul Rate Comera and Supply House



KEMP, 103 Wyoming Avenue

THIS AND THAT.

David B. Bush, a former Scranton boy, is the phenomonon of the hour at Philadelphia, where he now resides. Bush is only 16 years of age, but is an expert trick rider on the bicycle. His "trick" which is being applauded twice a day by thousands at Willow Grove park, is to ride down the big "Shoot the Shutes" at the park. This is a feat which few grown men attempt. Young Bush was born at Meshoppen, but resided in this city for the last ten years up to last April, when he went to Philadelphia. He always was a daring rider on the wheel. One familiar trick of his was to deliver his big paper route in Green Ridge by going round on his wheel. Ridge by going round on his wheel. Lewis, of West Locust street, are so-He never dismounted, but, folding his journing at Harvey's lake. paper while riding along, tossed it into his customer's front yard. He carried a Green Ridge route for The Tribune. He is a brother of Dr. William Bush, a dentist at Dr. Snyder's, on Spruce street.

Saturday afternoon was very pleasuntly spent at Nay Aug Park by a party comprising the following: Mr. and Mrs. A. J. Van Gorder, Mr. and Mrs. W. A. Beemer, Mr. and Mrs. M. J. Mitchell, Mr. and Mrs. J. W. Van Camp, Mr. and Mrs. J. W. Hornbaker, Winford and Mary Hornbaker, Mr. and Mrs. S. F. Van Gorder, Mr. and Mrs. John Williams, Mr. and Mrs. Arthur Long and son, Gordon, Mr. and Mrs. Ira Orr and son, Millard, Mrs. Sarah Whaite, Miss Rena Whaite, Mr. and Mrs. D. W. Hornbaker, Harry and Frances Hornbaker, Mr. and Mrs. F. L. Swarts, Mr. and Mrs. John Mr. Hornbaker, Miss Eva Campbell, Mr. and Mrs. Charles Crampton, Wayne Hornbaker, Lillie Carlyon, Mr. and Mrs. M. P. Mitchell, Mr. and Mrs. Frank Hornbaker, Mrs. Aldy Beemer and son, Clancy.

There was a reception given in Canadeusio, Pa., on Saturday evening in honor of Mr. and Mrs. Will F. Monies, of Broad street, Pittston, and Mr. and Mrs. Albert, of Slatington. Mr. and Mrs. Monies are on a visit to Mrs. which were adopted by the county con-Monies' father, Eleazer Price. There were over fifty guests from New York, New Jersey, Philadelphia and Scranton. Dancing and vocal music was enjoyed by all until 12 o'clock. Mrs. Monies received a number of presents from her friends. It was the first visit for Mr. Monies, who is now connected with the Pittston Stove company.

Ralph E. Pearce, the only son of the Rev. Dr. W. H. Pearce, formerly pastor of Elm Park church, preached his first sermon Sunday evening at Bennett chapel of the First Methodist church, Wilkes-Barre. The young man is a student at B'esleyan university, Middletown, and has two years yet in college. He is passessed of great bril-liance of intellect and has a promising future. His sermon on Sunday evening received high tributes of praise which are very pleasing to hosts of friends in this city.

Rev. and Mrs. Ramer entertained the Lutheran pastors yesterday at dinner. Those present were: Rev. and Mrs. Spieker, Rev. and Mrs. Lauer. Rev. J.

dolph. This is the first gathering of the pastoral association since Mrs. Spieker came to Scranton as a bride. The day was spent in a very pleasant

The Clay Pipe club of the city engineer's department will give the seventh annual outing to the friends of its members. The outing will be at Lake Ariel on Saturday, Aug. 6.

PERSONAL.

Albert Crawn, of Philadelphia, is vis-Isaac Case, of Tobyhanna, was in town

Miss Mary Lloyd, of Wyoming, has reurned from a visit here. Miss Helen Ridgeway, of Elmira, is visting relatives in the city. Miss B. Carroll, of Clarke Bros., has eturned from her vacation.

Mr. and Mrs. A. A. Vosburg returned yesterday from Atlantic City. Hon. T. V. Powderly left for Washingon, D. C., yesterday afternoon Mrs. C. R. Shryer, of North Main avenue, is visiting at Frostburg, Md.

Miss Harriet Davis, the florist, has re turned from a visit at Bloomsburg. Louis Rockwell, of Rochester, N. Y., visting relatives in North Scranton Mrs. David B. Harris, of North Garfield avenue, is visiting at Harleton Currington Von Storch, of North Main

venue, is visiting at Lake Idlewilde. Miss Pearl Davis, of North Main ave iue, is visiting friends at Binghamton 'Squire Essex Lewis, of Bunker Hill, called on old comrades here Saturday. Miss Rachel Jones, of Lafayette street is spending her vacation at Lake Carey. Miss Cora Storm, of South Main avenue, is slowly recovering from a serious ill-

Albert Davis, of Clarke Bros., leaves today to spend his vacation at Lake Wi-Mrs. William Spreats, of North Bromey avenue, is sojourning at Lake Skan-

Cashier and Mrs. H. G. Dunham, have gone to Block Island for a few weeks stay.

Misse Francis and Kittle Boland, Prospect avenue, are visiting at Carbondale Lewis Morse, of Jackson street, has re

urned from a business trip up in New York state. J. J. Green and family, of Roberts'

Gravel pond. Rev. R. A. McAndrew, paster of Mary's church Wilkes-Barre, was in the

city yenterday. Miss Lena Snyder, of Hawley, is a guest at the residence of Robert Arnold, of Cedar avenue. Miss Myra Hills, of Jermyn, is visiting her school friend, Miss Gertrude McGee,

of Cedar avenue.

Band Master Thomas Miles, of the Thirteenth regiment, has returned to Dunn Loring camp.

Miss Sarah Flannery, of Washburn street, is entertaining Miss Emma Pidcon, of Carbondale Mr. and Mrs. H. W. Dusinberre, of Wy cming avenue, have left for a two weeks' stay in New York state.

Mrs. Thomas Maloney, of Pittston spent Sunday as the guest of Mrs. Rob-ert Wills, of Bank street.

Mrs. Edgar Smith, of Greater New York, is being entertained by Mrs. E. Kramer, of Cedar avenue, Miss Annie Lewis, of West Locust street, left yesterday for a visit at Wyoming and Harvey's take. Mr. and Mrs. David Evans, of North

Garfield avenue, have returned from a sojourn at Lake Idiewilde. Rev. Dr. R. S. Jones, of North Scranton, has returned from Spring Brook, where

he spent the last few days. Mr. and Mrs. William Campbell, of North Garfield avenue, have as their guest, Miss McTagart, of Jeansville. Mrs. E. S. Brasse, of Binghamton, has returned home after visiting Mrs. Will-iam H. Davis, of North Main avenue.

Mrs. D. J. Edwards, of Swetland street has as her guests the Misses Lena Koc and Elizabeth Thomas, of Frankville, Pa Mrs. W. Thomas and sons, Harry and Alvin, of West Market street, have returned from a ten days' stay at Atlantic

Mrs. Henry F. Atherton, of the North End, returned home last week from a visit with her gister, Mrs. Bannister, of

D. A. Hinds, of Montrose, is the guest of his brother, G. D. Hinds, of the gro-cery department of Ambrose Mulley's Providence store.

Mr. and Mrs. W. R. Ackerson, of Wood street, who have been spending several days with relatives at Buttermilk Falls, returned home Saturday.

Misses Rahel and Bertha Powell, of North Garfield avenue, and Miss Eliza Miss Anna, daughter of Contractor B.

S. Phillips, of 724 Elm street, and Miss Anna Griffiths, of Landis street left Thursday for Atlantic City. L. H. Wint, of this city, went to New York yesterday to meet his brother, Ma-jor Wint, of the Tenth United States cavalry, who was wounded at Santiago

and is now on his way north. P. A. Nealon, chief assistant at Backus afe, is in charge of that establishment during the absence of its proprietor, George E. Backus, who is visiting friends in Michigan. Mr. Backus will return in about two weeks.

Mr. Frank Sitterly, a well known artist of Schenectady, N. Y., is in the city, a guest of his cousin. Dr. John Sitterly. Artist Sitterly will exhibit some elegant specimens of his work at Griffin's studio on Wyoming avenue today and tomorrow

J. A. PRICE NOMINATED.

Candidate for the Legislature in the First District.

Socialistic Labor Party of the First Legislative district of Lackawanna county held a convention last night at 501 South Main avenue.

J. F. Everett was elected temporary chairman and John Burschell, secre-The national and state platforms of the Socialistic Labor Party were adopted and also the resolutions vention

Nominations for legislature were next in order and J. A. Price, business agent for the Building Trades Council, was nominated by W. R. Evans. George Gothler, after a few remarks, placed in nomination W. R. Evans. Mr. Evans withdrew in favor of Mr. Price and the latter was nominated by ac-

BOARD OF TRADE BUILDING.

Its Owners Yesterday Met in Annual Session

The annual meeting of the Board of Trade Real Estate company shareholders was held yesterday.

The old board of directors was reelected as follows: C. P. Davidson, A. D. Dean, W. A. May, E. B Sturges, T. H. Watkins, L. M. Gates, J. W. Oakford, D. B. Hand and Conrad Schroeder The board will meet for reorganization as soon as the auditing committee reports on the reports pre-sented yesterday. Mr. Davidson was president, Mr. Dean treasurer, and D. L. Randolph and daughter, Miss Ran-F. Atherton, secretary of the old board. The written work. People know how to

ANNUAL INSTITUTE OF THE SISTERS

OPENED YESTERDAY IN ST. THOMAS COLLEGE HALL.

Rt. Rev. Bishop Hoban Delivered a Short Address at the Beginning of the Morning Session-Mrs. B. Ellen Burke, of New York, Spoke on Burke Gave a Valuable Talk on History-Programme Arranged for it belongs. Today's Sessions.

The gentle Sisters of the Immaculate heart surely never did wrong enough to merit the penance of having to attend a teachers' institute in July's blistering heat, but they seem not to regard it in any degree as a penance for an assembly of brighter, happier faces than those under the white coifs in the hall of St. Thomas' college during the sessions would be hard to find in any assembly.

At recess time they chat and laugh much after the fashion of the public school teachers at their own institutes. The deferential attention to the speaker's words is different, very, from the modes observed in the average city or

county institute. At the first session yesterday morning Rt. Rev. Bishop Hoban and Rev. Thomas F. Coffey were on the platform. After prayer, Bishop Hoban gave an address, which contained much encouragement for the listeners. He spoke of the great responsibility left to the teacher in the soul of the child, often warped and imperfect from hereditary causes and from environment. The teacher is a co-worker with God in developing its nature along right lines.

DIFFERENCE IN METHODS.

In speaking of the difference in methods he said that those of Pestalozzi and Troebel are not held in such veneration abroad as in the United States but it is right to give much care to the artistic in education. In Belgium this is done. In Sweden it is more mechanical, but the results in the former country are more beneficial.

In conclusion the bishop spoke impressively of the effect of the teacher's character upon the child. The influence of beautiful lives is thus frequently observed in the public school. The teacher may not teach dogma in the public school as must the Sister who, in her own personality, may show its effect and thus lead the young

nearer to God. Mrs. B. Ellen Burke, manager of the Catholic institutes, New York, addressed the Sisters on "Educational Outlook."Mrs. Burke is the lady who made such a favorable impression last year at the institute. She described the department of education and spoke of the power of the state superintendent in New York, which is great, and whose decision was never known to be reversed by the supreme court. In referring to parochial schools she said that their standard was as high as that reached by other schools, and that the convent pupil finds it as easy to enter the high and normal schools.

CULTURE EPOCHS. Miss Helen Frances, of the State Normal school, Buffalo, N. Y., gave a pleasing talk on "Culture Epochs." In following out the theory advanced velopment of the child is similar to hat of the human race-namely in the strength and developing thoughtfulness, she placed on the board Ziller's

system as follows: Religions. Secular. Fairy Tales. 1st grade --2d grade — Robinson Crusoe. 3d grade The Patri- Stories of Thuringua archs Abraham. Joseph. Moses. th degree - Judges The Niebelungen Lied-Siegfried, and Kings Samuel, Saul, Da-

The Life of Henry I, Charle-rist. mangne, Boniface, Christ. Armenius, Teutonic, Migrations, Crubossa.

sades, Attila, Bar-7th. Life of St. Paul. Discovery of America. Reformation, Thirty Years War. Frederick the Great, Wars Against Na-poleon William I. 8th. Life of Luther.

Mrs. Burke then gave an interesting account of the last Child's Study congress held under Catholic auspices in New York

TALK ON HISTORY. Miss Burke occupied the first period

in the afternoon, speaking on history and giving many valuable suggestions. Mr. Walsh, of Brooklyn, who was to speak, failed to put in appearance. Mrs. Burke spoke on "Programmes." She said that the programme should be as simple as possible and while the

teacher should conform to its outlines. it should still be flexible. Disconnected subjects should not follow each other except for rest. Christian doctrine is usually put the first thing in the morning, as it is the

most important subject, the basis of all the other work. Mathematics occupies the second period, as, generally speaking, it is most difficult for the child. Following this is the language work. In the afternoon should come the history and geography. The writing work should have its regular period, not after intermission or when the children are fatigued: the same

with the drawing in the lower grades. Physical exercises should be mainly corrective, marching with a book upon the head, and exercises which will develop the chest are to be recom mended. At the age of fourteen and thereafter exercises to promote grace

and ease should be given. Mrs. Burke then took up the subject of spelling. There are children who seemingly cannot be taught to spell, and they are almost unexceptionally defective either in eyesight or powers of attention. Spelling today is better than five years ago. About ten years ago it was exceedingly bad, as it was at the time when the method was adopted of teaching without the book.

USE OF SPELLING BOOK.

The results at first were appailing, out it was simply carelessness. Mrs. Burke approved of using some spelling book in the majority of cases. This will be found best at least where the

schools are large.

The teacher must know how to spell She must cultivate the sense of sight, the power of perceiving and remembering in her pupils. The child must not be taught words whose meaning

spell when they can write a word cor-

Don't let a child guess at the spelling of a word. No originality in spelling is recognized. Mrs. Burke the gave a unique exercise which tested the perception of the audience. She suggested sight gymnastics by writing a few letters, or a word on the board erasing and requesting the pupils to write from the mental photograph. The signs on the street as the children come to school might be a good exercise. She did not advise division into syllables, in learning to spell. The pupil should see the word as a whole. "Educational Outlook." - Miss The use of the hyphen is incorrect in the division of avilables, but should be rigidly insisted upon in words where

The following is today's programme: 9 a. m., Liturgy of the Mass. Rev. Thomas F. Coffey; 10 a. m., History Miss Burke; 11 a. m., Spelling, Mrs. Burke; 2 p. m., History, Miss Burke; 3 p. m., Mathematics, Mr. Walsh; 8 p. m., "Mothers' Meeting."

Rt. Rev. M. J. Hoban delayed his trip East until yesterday afternoon that he might give the opening address at the institute. By thus delaying his intended vacation, he showed his great interest in the work being done by the Catholic schools of this There will be a "Mothers' Meeting"

this evening in St. Thomas' hall. All

parents are invited or adults interested

in the education of children. Children are not to attend. QUEER BILL THIS.

City's Most Distinguished Citizens Charged with Having Voted Illegally.

The bill of particulars filed by Attorneys E. C. Newcomb, M. E. Mc-Donald and C. C. Donovan for the respondent in the Langstaff-Kelley contest contains the names of some wellknown citizens of the city. Attorneys R. H. Holgate and James J. Hamilton. who represent Mr. Langstaff, are charged with not being qualified oters. Among other things they are

harged with being under age. The following names were picked at random from Mr. Kelley's bill of particulars. They are charged, as Messrs. Holgate and Hamilton are, with being under twenty-one. Some of them are charged with being aliens, others with not paying taxes, but all are charged on one ground or another with not beng voters. Here is a small list: First ward-D. B. Atherton, Walter Christmas, Rev. George E. Guild, Rev.

William E. Edgar, Charles Henwood Second ward-Attorney H. S. Al-worth, Attorney A. A. Vosburg, Rev. W. G. Watkins, Moses Morey,.. Fourth ward-R. J. Bauer, John R.

Farr, A. B. Eynon, Captain E. D. Fellows, Attorney Joseph Jeffries, Attorney George L. Peck, Prof. George W. Phillips, Prof. John T. Watkins, George Eighth ward-Fred, Durr, Dr. D. B

Ninth ward-H. J. Anderson, A. B. Blair, James Blair, jr., Dr. F. D. Brewster, Henry Belin, fr., Colonel H. A. Coursen, C. E. Chittenden, Attorney Russell Dimmick, Attoney Roscoe Dale, Attorney D. L. Fickes, G. A. Fuller, Dr. C. L. Frey, Attorney James J. H. Hamilton, ex-Deputy Register James H. Hopkins, Captain W. A. May, E. P. Mucklow, C. C. Rose, H. C. Schafer, W. M. Silkman, Attorney W. M. Curry J. George Eisele, Albert G. Hunt, F. P. Price, Morris Stowers, A. J. Stone, Rev. by some great thinkers that the de- G. L. Alrich, ex-Alderman O. B. Wright E. G. Coursen, Walter M. D. torney W. J. Tracey, William Frantz, degrees, imaginative, worshipping, J. W. Guernsey, Attorney W. S. Hulslander, A. D. Holland, George B. Hand. Captain James Moir, O. B. Partridge,

Attorney Fred. R. Stark. Thirteenth ward-Rev. A. F. Chaffee, Attorney J. E. Carmalt, Oscar W. Payne, G. B. Dimmick, Attorney C. B. Gardner, Colonel George Sanderson, Conrad Schroeder, Cashler F. L. Phillips, Captain F. L. Hitchcock, Attorney B. F. Killam, Attorney S. B. Price, Cashier W. H. Peck, Attorney H. B. Reynolds, Attorney C. H. Soper, A. B.

Stevens. Seventeenth ward-Congressman William Connell, Judge R. W. Archbald, F. S. Barker, Thomas R. Brooks, Garrett Bogart, Reese G. Brooks, R. G. Colborn, A. J. Colborn, George H. Catlin, ex-Mayor W. L. Connell. Rev. T. M. Cann, Attorney W. S. Diehl, T. H. Dale, T. J. Foster, Dr. L. M. Gates, Rev C. M. Giffin, George M. Hallstead, J. A. Lansing, George Okell, C. W. Mc-Kinney, Robert McKenna, Robert Reeves, Attorney John F. Scragg, Rob-ert M. Scranton, C. W. Schank, Hon. L. A. Watres, Attorney S. W. Edgar, Attorney W. H. Jessup, jr., Judge H.

A. Knapp. In the contest yesterday the witnesses examined were from the Nineteenth and Twentieth wards. The examination was conducted without any incident out of the ordinary, except that Mr. Holgate in asking questions about money or valuable consideration, asked each witness whether he got a day's pay for voting. Those examined were as follows:

John Moleskey, Ernest Glasser, Patrick Connelly, M. J. Burns, John J. Burke, John J. Kennedy, Thomas J. Quinn, Michael Langan, Martin Gau-ghan, Edward Standel, Anton Hum, John C. Heffron, Patrick O'Hara, Michael Padden, John Padden, John Burke, P. J. McLoughlin, W. J. Burns, Henry Renard, William Roche, John Loftus, Patrick McDonough, O'Connor, Michael Kane, John F. Gallagher, James McHale, Patrick Breen, Michael Golden, Patrick A. Walsh Patrick Cunningham, Michael Cook, Stanley Drozdowski, James Donahoe, Patrick McGuinness, Michael Durkin John McGill, James Murray, Edward McGuire, Michael Kennedy, Michael McUulty, Michael Hughes, John Papuzinski.

Wyoming Seminary.

This is one of the great preparatory schools of the Union. Its material equipment is hardly surpassed. Boys and girls are thoroughly fitted here for any college. The school gives to girls advantages of a high order in ornamental branches. It has a firstclass business college for students pre-For catalogue address L. L. Sprague. paring for business life.

Trans-Mississippi and International Exposition, Omaha, Nebraska. Reduced rate tickets on sale June 10th to October 13th, via Lehigh Valley rail-

road, to Omaha or Kansas City. In-

D. D., President, Kingston, Pa.

quire of ticket agents for particulars. Elks, Get your hat for the excursion. Approved by the committee. Sold by

Rose, the Hatter. Steam Heating and Plumbing. P. F. & M. T. Howley,231 Wyoming ave.

STORE ORDERS NOT LIABLE TO THE TAX

THE THE STREET BY

"Conditions under which a "local

drummer" is required to pay special tax as commercial broker: If he holds

himself out as ready to negotiate sales

or purchases of goods on commission for any and all persons, he is required

to pay special tax; but if he is not en-

gaged in this general business, but is simply employed by certain houses to

solicit orders for them and send in

he is not (as this office is at present

CHIEF HICKEY ON DUTY.

Has Recovered from His Recent Ser-

ious Accident.

Chief P. J. Hickey, of the fire de-

partment, who was trampled upon and seriously injured by a team of fire de-

partment horses on June 30, yesterday

esumed work at his office in the city

He has lost considerable flesh since

the accident, but looks to be and is in

good physical condition, considering

the nature of his accident, barring a

slight lameness which will disappear

in a few weeks. During last week he

epent several days in the country and

was greatly improved by the change.

Chief Hickey was fortunate in pos-

sessing an accident policy in one of the

standard accident insurance companies and is about \$100 the richer by virtue

of this protection. It is a coincidence

that as president of the Scranton Fire-

men's Benefit association, recently or-

ganized to receive the local depart-

ment's share of the state tax on for-

eign fire insurance companies, about

\$2,300, he is the first beneficiary of the

fund. The association received its charter but a few days before Chief

THE VICTORY rests with Ameri-

ca's Greatest Medicine, Hood's Sarsap-

arilla, when it battles against any dis-

ease caused or promoted by impure

HOOD'S PILLS are the favorite

family cathartic. Easy to take, easy

CREAT CLEARING SALE

For the Next 5 Days.

Unbleached Muslin, Yard Wide.

per yard......31/4c

yard4c

yard434c

yard51/4c

Bleached Muslin, Yard Wide.

Columbus Muslin per yd 4c

Hills Muslin per yd..... 5c

lin per yard......51/2c

yard......51/2c

Fine White Cambric, Yard Wide.

Berkley Cambric per yd... 6c

Unbleached Sheeting.

yard121/2c

GREAT SALE

HAMS TUBULAR LAMP

Formerly \$3.00. now

\$2.00. The only lamp

made that will not jar

out. A number of

SECOND-HAND

High Grade Bicycles

at your own price.

Merchant Iron and Steel

A large stock of cold-

rolled shafting in all

BITTENBENDER & CO.

Manufacturers of

Scranton

Also agents for Peters'

Ammunition. 126 and

Bicycle,

128 Franklin Avenue,

Headquarters for

Anderson L L Muslin,

Atlantic P Muslin per

Atantic H Muslin per

Atlantic A Muslin per

Fruit of the Loom Mus-

Lonesdale Muslin per

Fruit of the Loom per

Over 10-4 Sheeting per

Lockwood 9-4 Sheeting

Hickey was injured.

or impoverished blood.

in the meaning of this act."

such orders, even though he is paid a commission thereon and not a salary

ARE NOT THE SAME AS ORDERS FOR MONEY.

Commissioner Scott Says That Store Orders Are Exempt-Another Revenue Ruling is to the Effect That advised) to be regarded as a commer-Receipts Given by Local Express Companies and Baggage Men Are Not Liable to the Tax-Final Ruling on Flavoring Extracts, Essences and Similar Articles.

Of late there has been much speculation among store and company officials in this vicinity in to the extax. The following is an extract from a ruling received yesterday by Collector of Internal Revenue T. F. Penman from N. B. Scott, commissioner "An order for merchandise and not for the payment of money is not liable to stamp tax under the provisions of the Act of June 13, 1898."

The ruling is based upon a specified case submitted to the commissioner by Collector Penman who has received many inquiries in reference to the liability of store orders.

Another ruing received yesterday is the treasury department's final decision on certain extracts, essences, etc Until this ruling, which follows, was given, revenue officials had not been able to answer definitely scores of inquiries from druggists and others who sell the articles:

NOT TAXABLE.

The following preparations are not taxable:

extract for flavoring ic "Lemon "Vanilla extract for flavoring ic cream, etc

"Extract of white vanilla. "Oil of lemon. "Essence of rose, for flavoring cakes

candy, etc. "Glycerine "Spirits of turpentine. "Sperm sewing machine oil.

"The following are held to be taxable as medicinal preparations: "Liberty witch-hazel, or hamamelis

"Liberty brand of jamaica ginger which is also trade-marked. "Spirits of camphor.

"Cold-pressed castor oil." Another ruling which has been anxlously awaited by local express companies and baggage men is as follows "Mere local operators for the delivery of packages, baggage, and such like, within the limits of the same town or city are not required to give bills of lading. Although such operators may give a receipt for articles to be delivered, such receipt is not required to be stamped. A mere carrier, as, for instance, a person with a horse and wagon, who does a local delivery business in a city or town, is not included within the above requirement The carriers, which were intended to be included withni the terms of Schedule A, under the head of "Express and Freight," are such as are engaged in the transportation of express matter and freight from one place to another in the ordinary course of com-

merce and trade.

SOME RULINGS. Following are several rulings rereived by Collector Penman yesterday: "There is no difference in the rate taxation between that on chattel mortgage and on a mortgage of realty · · · Each assignment or transfer of the mortgage, or the renewal or con tinuance of any agreement or con tract, by letter or otherwise, requires a stamp duty at the same rate as that imposed on the original instrument. · · · No stamp is required upon the transfer by assignment of prom

isory notes. "A stamp is required upon assignment of a policy of insurance. "In reckoning the stamp tax o transfers of certificates of shares, the tax is reckoned on the face value. "The treasurer of savings associa-tions issues his check and at the same

time an order, which are fastened together and both presented to the bank, one stamp only being required. "The exemption granted to co-operative building and loan associations, etc., is confined to the stock and bonds issued by the associations therein mentioned, and, therefore, does not relieve them from other stamp taxes. "Powers of attorney to sell or transfer government bonds are taxable."

Fruit Syrups

Orange, Lemon, Claret, Wild Cherry, Raspberry, Strawberry, etc.

\$.25 Per Bottle. 2.75 Per Dozen:

NOTICE.-These shrubs are concentrated absolutely free from tartaric or other injurious acids, and may be used as freely as lemonade.

E. G. Coursen

Wholesale and Retail.

A Good Set of Teeth for ... \$3.00 Our Best Sets of Teeth 5.00 Including the Painless Extraction.

DR. S. C. SNYDER 321 Spruce Street, Opp, Hotel Jermyn

MALONEY OIL AND MANUFACTURING CO.

BURNING, LUBRICATING AND CYLINDER O

PAINT DEPARTMENT.-Linseed Oil, Turpentine

820 Lackawanna Ave., Scranton PL Wholesale and Retail

DRUGGISTS

ATLANTIC WHITE LEAD. FRENCH ZINC.

Ready Mixed Tinted Paints, Convenient, Economical Durable Varnish Stains, ming Perfect Imitation of Expensive

Raynolds' Wood Finish, Especially Designed for Inside Work Marble Floor Finish. Durable and Dries Quickly Paint Varnish and Kal-

somine Brushes.

PURE LINSEED OIL AND TURPENTINE. A New Lot

Neckwear.

Just Received. Choice Patterns.

Hand & Payne 203 Washington Ave.

Some People

Like to have things just a little better than their neighbors, and this desire can be gratified so far as your bread is concerned if your neighbors have not al-ready got the start of you by

Snow White" Flour. They cannot, however, have nicer bread than you if you also use "Snow White" Flour.

All Grocers Sell It. "We Only Wholesale It."

THE WESTON MILL CO Scranton, Carbondale, Olyphant.

yard 8c Lonesdale Muslin per yd... 8c FIVE DOLLARS FOR WRITING A LETTER yard...... 9c

In order to introduce my new line of Kimball Pianos and organs I will pay FIVE DOLLARS to any one who will send me the name of any party who will buy a piano

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