A BIG DISCREPANCY.

Official Showing of the Internal Revenue Office,

GIVING THE LICENSES.

Has the Department Caught Up With the Liquor Law-Breakers?

A VERY IMPORTANT DOCUMENT

Bearing on the Use of Official Records in Courts of Law.

A TEST CASE WOULD BE WELCOMED

THE DISPATCH has accomplished something entirely without precedent in the history of the Internal Revenue Service in the accurate reproduction of the names and locations of all persons who have paid the customary Government liquor tax in Allegheny county since May 1 last. The list has been copied carefully from the official "Record No. 10" of Collector Warmcastle's Internal Revenue office, and may be relied on as being comprehensive and correct.

An accurate list of those in Allegheny county who have received licenses under the operations of the Brooks State law has been as carefully prepared from the official record of the Clerk of Courts' office. By a painstaking comparison the names of all those holding county licenses have been separated from the balance as indicated by the star (*) placed at the left of each name. In other words the star at the beginning of a name indicates that the person holds both county and Government licenses.

ONE DISCREPANCY.

It must be remembered that many wholesale and retail dealers, believing that the early contemplated appeals to the Supreme Court from Judge White's decisions would work a reversal of the action of the Allegheny Court of Quarter Sessions, paid the customary government tax, expecting and hoping to receive the county license farther along. Many, also, in changing places of business or renewing leases, acted prior to the quarter sessions court decision, and took out government tax, confidently expecting to receive county license.

When a DISPATCH reporter requested Collector Warmcastle's consent to publish the list, it was apparent that there was some hesitation, principally because such matters have not heretofore been considered public property. But as section 3240, R. S., expressly states that the record of the names of all taxpayers to Government must be "conspicuously displayed in the Collector's office," it was finally decided that the publication would be perfectly proper. In the onerous task of wading through 20,000 names on the record Chief Deputy H. J. Mitchell afforded every possible courtesy.

AN IMPORTANT DOCUMENT.

As emphatically settling the question of whether—as Chief J. O. Brown, of the Department of Public Safety, claimed recently—the official records in the Internal Revenue Collector's office can or cannot be produced in county courts as evidence against illegal liquor sellers, Chief Deputy Mitchell offered THE DISPATCH representative an opportunity to copy from the records the following letter from the highest possible authority. The letter is self explanatory.

U. S. TREASURY DEPARTMENT,
WASHINGTON, March 23, 1887.

E. A. Bigler, Esq., Collector Twenty-third District:

SIR—Deputy Collector S. C. Thompson, of your district, writes to this office under date of the 18th inst., as follows:

"The Court of Common Pleas of Indiana county, Pa., has subpœnaed me to give testimony in cases of those who have paid special revenue tax and have stamps in their possession; when liquor dealers have done this, I do not think it my duty to give testimony in such cases. Please inform me if I can be compelled by the Commonwealth to do this."

You will please inform your deputy that this office sees no impropriety in his responding to a subpœna, if it does not interfere with the duties of his office.

Collectors are required by section 3240, R. S., to keep conspicuously in their office for public inspection an alphabetical list of all persons who have paid special taxes in their district.

A deputy collector could not probably give any evidence which would furnish more information than could be obtained from an inspection of this list, which is open to the public, unless he has books and papers which belong to your office, and which he should not produce.

In case you are served with a subpœna duces tecum, requiring you to produce papers and books belonging to your office, you will please apply to this office for instructions as to what action should be taken. Respectfully,

JOSEPH S. MILLER,
Internal Revenue Commissioner.

WANTS TO SEE A TEST CASE.

"Has this point ever been authoratively settled, Mr. Mitchell?" asked the reporter.

"It has never been ruled upon," he replied. "We would like to see a test case made. There have been rulings that substantiate our theory that the county courts cannot compel us to produce our books. We maintain that the negotiations for a United States tax are in the nature of a privileged communication, not to be disclosed so far as the laws of the general government are concerned. It is a broad rule that a man may not be punished by a State court for a violation of a State law, because he has obeyed the requirements of the national laws. If at any time we are asked to produce our books in the county courts we will cite the case over to the United States Court in order to obtain a ruling which will be decisive.

The following is the list of United States liquor taxpayers in Allegheny county: Licenses, under the Brooks law, as before explained, being indicated by an "x":

F. Alport, 3702 Penn avenue..... 27 40
xAnderson & Rowan, Central Hotel..... 27 40
xAdler, Roedelheim & Co., 1001 Liberty street..... 325 00
xPeter Anen, 1208 Bingham street..... 50 00
xW. S. Anderson & Co., Monongahela House..... 27 40
xJas. E. Anderson, 85 James street (A)..... 27 40
xA. Vemoe, 57 Taylor avenue (A)..... 27 40
xFrederick Artz, Bates street (A)..... 27 40
xFred Andriessen, 40 and 42 Ohio street (A) 225 00
xA. Andriessen, 172 Federal street (A)..... 106 16
xJames Adams, Chartiers borough..... 27 40
George Arnold, Sharpsburg township..... 27 40
xGeorge Altmeyer, McKeesport..... 27 40
xR. D. Brent, 350 Fifth avenue..... 27 40
xJ. B. Boyer, Boyer House..... 27 40
xW. S. Beach, 676 Fifth avenue..... 27 40
xHenry Beecher, 2130 Carson street..... 27 40
xF. Boehm, 823 Penn avenue..... 27 40
xBenjamin Boehm, 2022 Smallman street..... 27 40
xJ. M. Black urn, 368 Fifth avenue..... 27 40
xR. E. Byers, 518 Market street..... 27 40
xLouis Bechm, 621 Smithfield street..... 27 40
xJ. C. Bafium, 204 Market street.....
xsamuel Bennett, 842 Second avenue..... 27 40
xLeo Boehm, 1407 Penn avenue..... 27 40
xJohn Beck, 127 Wylie avenue..... 27 40
xW. L. Beck, 3 Herron avenue..... 27 40
xBoericke & Tafel, 627 Smithfield street.. 25 00
xBrown & Taylor, 542 Fifth avenue..... 25 00
xN. A. Brewster, 1011 Carson street..... 27 40
xAdolph Beck, 52 South Twelfth street..... 27 40
xAdolph Beck, Salisbury street..... 27 40
xT. Barrett, 1627 Penn avenue..... 27 40
xA. R. Bihlman, 49 and 51 Diamond..... 27 40
xNeville Bayler, 405 Smithfield street..... 27 40
xR. Bauman, 416 Ferry street..... 175 00
xF. Bonnstadil, 10 Diamond..... 127 40
xD. S. Blackburn, 3346 Penn avenue..... 25 00
xDaniel Brady, corner Ross and Second.. 27 40
xA. H. Beach, Shilo and Sycamore..... 25 00
August Brackman, 231 Fifth avenue..... 27 40
xGeorge H. Bennett & Bro., 135 First avenue..... 225 00
xDavid L. Bahr, 936 Fifth avenue.....
R. Bross, 87 First avenue..... 20 00
xHyman Browarsky, 361 Fifth avenue..... 106 16
xE. H. Barcklies, 1124 and 1126 Penn avenue..... 62 50
xAlbert Bertodett, 1015 Liberty..... 187 40
xD. Borkhoff, 25 Frankstown avenue..... 62 50
xA. & T. H. Broenning, 226, 228, 230 First avenue..... 104 16
Peter Butterbach, 420 Liberty avenue..... 25 00
Mrs. M. Brodbrick, 28 Bedford avenue..... 27 40
Louis Becker, 190 Juniata street..... 27 40
xPaul Bauer, 425 Beaver..... 27 40
xWilliam Buerdel, 1 Federal street..... 27 40
xW. H. Bean, Arch and Ohio (A)..... 27 40
xJohn H. Bracken, 5 Anderson (A)..... 27 40
xBarge & Rauch, Union and Charles (A) 27 40
xFried Beuchler, 33 W. Diamond (A)..... 27 40
xJoseph Blattner, 212 Rebecca street (A). 27 40
Martin Breitweiser, 131 Taggart.....
Bingham & Craig, corner Perrysville and Wilson (A)..... 27 40
xChristian Buehl, 275 Ohio street (A)..... 27 40
xTheodore Bell, Homestead..... 27 40
H. W. Burns, Coraopolis..... 27 40
xPatrick J. Brennan, Braddock.....
James B. Black, Boston..... 27 40
xB. Bandt, 1001 Elizabeth..... 27 40
C. S. Brubaker, New Brubaker..... 27 40
J. W. Bell, W. Bellevue..... 27 40
Henry Brackman, Allentown..... 20 00
xJames Briggs, New England..... 27 40
Chas. L. Beck, Sharpsburg..... 27 40
xMrs. M. Bendley (Bredlel), Sharpsburg.. 27 40
Edward F. Bantz, White Ash..... 27 40
Wm. J. Biesse, Baden..... 27 40
xBauerlein Brewing Co., Bennett sta..... 170 00
xLawrence Barckhoff, 245 Frankstown.....
xJohn Bryan, Stowe township..... 20 00
Wm. Bliefel, Chartiers borough..... 16 67
xJames Boyle, Braddock..... 27 40
xJames Bowlin, McKeesport..... 25 00
F. H. Busch, McKeesport..... 27 83
E. Busch, McKeesport..... 75 00
xJohn Cronnion, 5401 Butler street..... 27 40
xRobert Christy, 315 Smithfield street..... 27 40
xJames Carr & Bro., 314 and 316 Liberty.. 27 40
xThomas Clark, 2553 Penn avenue..... 27 40
xGustave Chartner, 80 Washington, Southside..... 25 00
xThomas J. Carey, 532 Tukin (?)..... 27 40
xT. D. Casey & Co., 871 Liberty..... 225 00
Louis Crist, 67 Frankstown avenue..... 25 00
xA. W. Covert & Co., 4401 Butler street.. 27 40
xDennis Carroll, 520 Forbes street..... 20 83
xAnthony Clark, 294 Beaver avenue (A).. 27 40
xP. S. Crawford, 337 Pennsylvania avenue (A)..... 27 40
xJ. F. Caldwell, 65 Rebecca street..... 27 40
xRobert Carson, 75 Federal street..... 127 40
xE. T. Cooper, 42 S. Diamond..... 225 00
Thomas Coyle, 56 Rebecca..... 27 92
A. L. Chapman, Tarentum..... 27 40
xThas P. Cooper, Sewickley..... 27 40
xChristy's Drugstore, Chartiers.....
W. H. Carothers, Frank..... 27 40
L. B. Cool, Ineram station..... 27 40
R. A. Caldwell, Springdale..... 20 55
xRobert Carothers, McKeesport..... 27 40
xA. J. Carver, McKeesport..... 27 40
xS. E. Carothers, McKeesport..... 27 40
xW. H. Dawer, 2335½ Carson..... 27 40
xJ. K. Durr, 400 Market..... 27 40
xP. E. Duffey, 540 Grant street..... 27 40
xG. W. Dambrun, Shiloh and Virginia.. 27 40
xDarlington & Co., First avenue..... 100 00
xDickson & Co., 969 Liberty street..... 27 40
xM. C. Dwyer, Butler and Bridge..... 27 40
xTheodore Doerflinger, 147 Wylie..... 27 40
Patrick Devlin, 39 Washington..... 22 92
Robert Dunwoody, 2323 Penn avenue..... 25 00
xC. B. Deshon, 1103 and 1105 Liberty street..... 22 92
V. Dash, 2214 Carson street..... 22 83
xDickson & Co., 969 Liberty street..... 83 33
xW. H. Davis, 27 Ohio (A)..... 27 40
xGottlieb Dahlinger, 21 Madison (A)..... 27 40
xJohn Demoth, 374 Spring Garden avenue (A)..... 27 40
xA. C. Darragh, 60 James street (A)..... 27 40
xW. Dice, 353 Beaver avenue (A)..... 27 40
Fred Daepke, 41 Middle (A)..... 25 00
xThos. D. Davis, Camden..... 27 40
xChas. Downey, Duquesne.....
John Deumarsh (August 30), McKee's Rocks..... 18 75
John Doyle, Larimer..... 27 40
xF. B. Dahlgren, Braddock..... 27 40
xA. Dugan, Braddock..... 27 40
xW. J. Denny, McKeesport.....
xWilliam Divens, 628 Second avenue.....
William Dean, McKeesport..... 25 00
xJos. Eichley, Jr., 2 Master's alley..... 27 40
xEmanuel & Anthers, 23 Fourth avenue.. 27 40
xJames Ewart, 177 Second avenue..... 27 40
xF. A. Eble, 233 Fifth avenue..... 16 67
xF. B. Eisenbeis, 121 Rebecca street, (A.) 37 50
xF. H. Eggers & Son, 259 Ohio street, (A.) 27 40
xF. H. Eggers, 172 Ohio street, (A.)..... 27 40
xGeo. Elbourne, 191 Robinson street, (A.) 27 40
xEberhardt &Ober, Troy Hill road, (A.).. 170 00
xG. Eisenbeis, 113 Federal street, (A.).... 27 40
xMorris Einstein, 164 East street..... 27 40
xS. Einstein & Co., 52 Sixth avenue.....
F. B. Eisenbeis, 121 Rebecca..... 22 83
xB. A. Earl, 116 Robinson..... 41 67
xR. P. Evans, Homestead..... 27 40
xGuy & Schafer, Bennett..... 170 00
John B. Eddie, McKeesport..... 27 40
xW. D. Erenburgh, McKeesport (Aug. 6) 18 75
xThe same, wholesale malt, McKeesport, (Aug. 6)..... 62 50
xFrauenheim & Vilsack..... 100 00
xJohn H. Farmerie, 1326 Penn..... 27 40
xHugh Foster, 1603 Penn..... 27 40
xJ. C. Finch, 136 Water..... 125 00
xI. N. Finch, 12 Smithfield..... 127 40
xHenry Finkelpearl, 243 Fifth avenue.... 27 40
xGeorge S. Fallon, 16 Penn..... 27 40
xJos. Fleming & Son, 412 Market..... 25 00
xOtto Frey, 7 Diamond square..... 125 00
xWm. J. Friday, Smithfield street..... 127 40
xJ. Finch & Co., 12 Smithfield..... 16 67
Mrs. M. Fleming, 464 W. Carson..... 22 92
xChas. Freil, 2610 Penn avenue..... 58 34
xJos. Fuhrer & Sons, 3701 Butler street.. 106 16
xJ. Freudenberger, 439 Fifth avenue..... 22 83
xJohn E. Fuchs, 486 Fifth avenue..... 58 34
xW. Freiberthauser, 42 Bluff street (July 10)..... 16 67
Same, 42 Bluff street (July 31)..... 41 67
xFuhrer & Son, rear of 3706 Charlotte (Aug. 1)..... 75 00
xF. B. Geis, 171 Beaver (A)..... 27 40
xTheo. J. Frank, 277 Federal (A)..... 27 40
xMrs. K. Felter, 735 Ohio (A)..... 27 40
xA. Filman, 73 Ohio (A)..... 27 40
G. W. Forsyth, Natrona..... 27 40
xWm. Franey, Redman mills..... 27 40
xW. H. Farmerie, Etna..... 27 40
Fleming & Esler, Tarentum..... 27 40
xJohn Franz, 17 Brownsville road..... 27 40
xLouis Flick, Epton, Snowden township.. 22 83
xF. L. Frey, Manor station..... 27 40
xJonathan Frantz, Braddock..... 27 40
J. W. Fawcett & Bro., McKeesport..... 25 00
xA. P. Ferguson, McKeesport..... 104 16
S. Friedman, Braddock..... 20 83
F. Ganster, 27 Frankstown..... 27 40
xP. A. Ganster, 35 and 37 Frankstown..... 27 40
xJohn Gamble, 1117 and 1119 Bingham.... 27 40
xW. J. Gilmore & Co., 623 Liberty..... 127 00
xJ. A. C. Goodwin, 113 Fourth avenue..... 27 40
xFrank Gorman, 1330 Second avenue..... 27 40
xJohn Guntz, Jr., 437 Fifth avenue..... 27 40
xL. E. Gutelius, 2921 Penn avenue..... 27 40
xCharles S. Gill, St. Charles Hotel..... 27 40
F. C. Greenmeir, 746 W. Carson.....
xGuckenheimer Co., Pittsburg..... 225 00
xGetty & Co., First avenue..... 25 00
James Godfrey, 200 Market street..... 104 16
xThomas Gamble, 403 Ferry street..... 20 83
George Gothart, 408 Fifth avenue (July 24)
John Greene, Forty-eighth and A. V. R. R. (August 27)..... 25 00
A. Glauser, 234 Ohio (A)..... 27 40
xPerry Gleim, Rebecca and Allegheny avenue (A)..... 27 40
xMrs. Kate Gerst, 26 E. Diamond (A)..... 27 40
xJohn D. Getty, 2 Hanover (A., July 10).. 22 83
John Gotthardt, 54 Sandusky street (A., August 27)..... 16 67
xJohn W. Goodwin (2), Bennett station.. 27 40
xMrs. C. G. Goldback, Brownsville road.. 27 40
xFrank Golba, Etna..... 27 40
xJohn Gallagher, Homestead..... 27 40
A. J. Stevens & Co., McKee's Rocks..... 27 40
Glenwood Sportsmen, Glenwood.....
xJulius Gottfried, Chartiers borough (July 6)..... 20 83
Julius Gottfriedt, Chartiers (August 13).. 20 83
xGeo. Ganster, Etna (July 31)..... 20 83
xA. C. Henderson, 50 Seventh street..... 127 40
xD. A. Hossler, 2801 Penn..... 27 40
xGeo. V. Haering, 123 Ohio (A.)..... 27 40
xHenry Heberger, 987 Liberty..... 27 40
xSamuel Hawthorne, Grandview avenue (Mt. W.)..... 25 00
xDaniel Hagerty, 1601 Penn avenue..... 27 40
xErnest Hauch, 87 and 89 Twenty-sixth street..... 100 00
xP. H. Hamburger, 29 and 30 Diamond.... 325 00
xN. H. Holmes & Son, 154 First avenue.. 225 00
xA. C. Henderson, 300 Frankstown avenue 27 40
xHenry Heck, 28 Diamond square..... 27 40
xCarl Hartwig, 4016 Butler street..... 27 40
xDennis Haggerty, 2 Market..... 27 40
xT. W. Heber, 1234 Penn..... 27 40
xL. H. Harris & Co., 912 and 918 Liberty.. 127 40
xLeopold Schrover, 6 and 8 Wood street.. 27 40
Henry Beagle (June 28), 113 First avenue.. 22 92
xCharles Hook (July 5), 4303 Butler street 20 83
xThomas Hagan (July 5), 4114 Penn..... 20 83
xTheo. Heineman (July 15), 6025 Rodman.. 16 67
xJohn M. Hammel, 15 Bingham..... 104 16
John Hausman (August 27), corner Pitcairn and Railroad..... 25 00
xA. W. Halthouse, 105 Sheffield (A)..... 27 40
A. H. Heller, 99 Robinson (A)..... 27 40
xD. Haering, 119 Juniata (A)..... 27 40
xGeorge V. Haering, 123 Ohio (A)..... 27 40
xH. W. Hespenheide & Bro., 188 Ohio (A) 225 00
xThos. Heinemann, North and East (A) 27 40
xE. Holden & Co., 63 Federal (A).....
xPeter S. Huckenstein, 57 and 59 O'Hara (A)..... 27 40
xHenry Hoehl, Allegheny.....
xJames Hayes, 195 West End avenue.....
D. C. Hamilton, 27 Ohio street (A.)..... 27 40
xD. E. Heck, 72 Federal (A.)..... 27 40
George Harsbergh (Hausenbeck), 131 Pennsylvania avenue (A.)..... 27 40
xWilliam Hughes, 290 Beaver, (A.)..... 27 40
xL. M. Hamilton, 251 Franklin..... 27 40
xHippler & Son, Spring Garden avenue.. 125 00
Samuel W. Hill, Hope Church..... 27 40
George Hardy, Crafton..... 27 40
W. J. Ball, Avenue..... 25 00
xFrederick Hampe, 30 Southern avenue.. 16 67
Henry Hoehle, Bennett station..... 58 34
Miles J. Hughes, Braddock..... 41 67
J. Hufnagel (August 28) McKee's Rocks.. 22 92
R. D. Harmes, West Newton..... 27 40
xWagner Hotel, McKeesport..... 58 34
F. C. Heiber, Etna..... 20 83
xHenry Hamma, Putnam..... 20 83
xFrank Huckestein, Sharpsburg..... 27 40
xMiles J. Hughes, Braddock..... 16 67
Miles J. Hughes, Braddock..... 41 67
G. F. Haine (August 15), Sharpsburg.... 20 55
John Malow (August 15) McKeesport..... 27 40
xJos. Hlienberger, 151 Ohio.....
xThos. E. Ihrig, 3610 Fifth avenue..... 27 40
xMrs. L. W. Ink, 1374 Second avenue..... 27 40
xJohn C. Ludwig, Senator Lane Bay..... 27 40
R. B. Jeffries, 4406 Butler street..... 27 40
xWill S. Jones, 2353 Carson street..... 27 40
xSimon Johnston, Smithfield street..... 25 00
xJno. H. & N. Jones, 430 Fifth avenue.... 27 40
xIsaac Joseph, 15 Market.....
Jos. Jager, 165 Madison.....
xMarcus Jenny, West View..... 27 40
xJ. D. Kearns, 161 Fifth avenue..... 27 40
xGeorge A. Kelly & Co., Wood street..... 137 40
xH. A. Katzenmyer, 417 Larimer street.. 27 40
xCarl Kittner, 695 Liberty street..... 27 40
xJames Kerr, Jr., 557 Smithfield street.. 27 40
xFrank Klein, 49 Eleventh street..... 27 40
Michael Kodisch, 44 Tunnel street..... 20 00
xT. Kaiser, 10 and 12 Carson street..... 27 40
xA. Klinordlinger, 1634 Penn..... 125 00
xKeystone Brewing Co., Carson street.... 170 00
xJ. A. Koch, 1119 Carson street..... 27 40
xArnold Koch, 62 Washington..... 27 40
xC. W. Kraus, 1535 Liberty..... 58 34
xGeorge W. Knightenfeld, 2737 Penn..... 20 83
xS. Klinordlinger, 19 Diamond..... 104 16
George Kretcher (July 25), 37 Butler..... 16 67
xA. J. Kercher, 59 Federal (A.)..... 27 40
xWilliam Kunnemeg, 352 Ohio (A.)..... 27 40
xMax Klein, 82 Federal (A.)..... 227 40
John Kelly, 317 Beaver (A.)..... 27 40
xHugh Knox, 308 Lacock (A.)..... 27 40
xMax Klein, 82 Federal (A.)..... 260 00
xAugust Koechendoefer, 249 Ohio (A.).. 187 00
Charles M. Koch, 49 Lowry (A.)..... 20 83
S. Knox, rear 4 Belmont (A.)..... 16 67
xA. H. Kaumobsky, 79 Taggart (Aug. 28) 16 67
R. L. Kenah, New Brighton..... 27 40
W. J. Kirkseidon & Bro., Etna..... 27 40
J. J. Kell, Sharpsburg..... 27 40
xElias Kaufield, 1505 Carson..... 225 00
xKing & Thomas, Sharpsburg..... 27 40
xWm. Keown, Perrysville..... 27 40
xJ. F. D. Keating, West View..... 27 40
xW. J. Kelly, McKeesport..... 27 40
M. L. Kelly, McKeesport..... 27 40
Victor C. Knorr, Braddock.....
xBernard Kroll, 4 Belmont..... 27 40
xJ. A. Lanahan, 1111 and 1115 Liberty.... 27 40
xK. F. Lange, 3601 Butler..... 27 40
xLenz & Kleinschmidt, 548 Wood..... 27 40
xJohn H. Lynch, 2305 and 2307 Penn..... 27 40
xMrs. Kate Lewis, 48 Butler street..... 27 40
xJohn R. Lutz, 2719 Carson..... 27 40
xFred Lauer, Birmingham..... 100 00
xJohn Lauler, Fifth and Desota..... 27 40
xW. R. Leshy, 1237 Penn..... 27 40
xDavid Lasher, 101 Fifth avenue..... 27 40
xR. E. Lippincott, 539 Smithfield street.. 25 00
xP. Lahner, 245 Fifth avenue..... 20 83
H. Lauer & Bro., Brownsville road..... 16 67
J. J. Lawler, 59 Fourth avenue (August 28)..... 22 92
xJohn Lynch, 18 Chestnut..... 27 40
xFred'k Lang, 148 Madison..... 27 40
xD. Lutz & Son, Vinital Villa..... 100 00
xD. Lutz & Son, Spring Garden avenue.. 100 00
xSamuel Lavy, 86 Lacock..... 27 40
xJ. M. Lytle, 87 Robert street..... 27 40
xJ. J. Limegrover, 44 Ohio street, (July 5) 22 83
J. R. Lockhart, Freedom..... 27 40
xTaylor Lloyd, Homestead..... 27 40
L. A. Lambert, East Elizabeth..... 27 40
xHarvey Lammert, McKees' Rocks, (July 6)..... 27 40
E. C. Leighty & Co., West Newton..... 27 40
A. O. Laufman, Wilkinsburg.....
xThe Lange Distilling Company, Jefferson township.....
xLuke Lynch, McKeesport..... 27 40
xGeorge M. Leffig, McKeesport..... 27 40
S. E. Long, Larimer Station..... 27 40
Isaac Lloyd, Braddock..... 27 40
D. A. Leslie, Parnassus..... 27 40
xJoseph Levi, Braddock..... 22 83
xA. J. McCullough, 231 Frankstown..... 27 40
xMcKinney & Bean, Hotel Anderson..... 25 00
H. C. Wurst, 2908 Carson..... 27 40
xW. E. McIlvey, 477 Liberty..... 27 40
xPatrick McDonough, 20 Penn..... 27 40
McBride Bros., 406 Beaver..... 27 40
xF. C. Miller, Monongahela House.....
xJoseph Muench, Thirty-sixth and Butler..... 27 40
John W. Morrison, 10 Sixth street..... 25 00
xSophia Meyer, 2314 Carson..... 27 40
xThomas Miller, 716 Carson..... 27 40
xGeorge W. Mahaney, 1103 Liberty..... 27 40
xA. L. Murphy, 1107 and 1109 Liberty..... 27 40
xCharles Manning, 1100 Penn..... 27 40
xMrs. P. Moerch, 122 Market street..... 27 40
xOwen McCarthy, 15 Sixth..... 27 40
xJohn McKay, 1005 Liberty..... 325 00
xJ. R. McCready, Homewood avenue..... 27 40
xG. Mashy, 2151 Fifth avenue..... 27 40
xP. A. McCullough, 1300 Penn avenue..... 27 40
xFelix McKnight, 998 Second avenue..... 27 40
xE. J. Montgomery, 192 Main..... 27 40
xH. B. Moller, 11 Smithfield..... 27 40
P. O. Martin, 4601 Butler..... 27 40
xJ. T. McKennan, 431 Market..... 27 40
xM. F. Maloney, 119 Diamond..... 27 40
James Madden, Second avenue, Fourteenth ward..... 22 92
Miss L. Miller, 10 Third avenue..... 22 92
xJohn A. Miller, 6351 Station..... 16 67
xJamie Moreland, 6105 Penn..... 22 83
xL. C. McCullough, 523 Liberty..... 187 40
xR. McGinnes, 20 Water..... 58 34
xJohn Morris, 920 Fifth avenue..... 58 34
xJohn Melville, 894 Fifth avenue..... 16 67
Jos. Miller, 2658 Sarah street..... 16 67
xA. A. Milligan, Bridge and Carson.... 83 33
xHugh McCutcheon, 322 Second avenue.. 16 67
xF. H. Mueller, Diamond and Grant..... 20 83
A. A. Milligan, 1 Carson..... 22 83
xHugh McCutcheon, 227 Second avenue.. 41 67
xF. H. Mueller, Diamond and Grant..... 47 67
xPeter McGee, 99 Webster (Aug. 2)..... 22 83
Marbell Bros., Penn and Frankstown avenues, (Aug. 13)..... 20 55
John Matzel, 6340 Penn, (Aug. 27)..... 25 00
Mrs. Mary Maple, 46 Fourth avenue 16 67
xG. Mangold, 64 Lowry (A)..... 27 40
xH. J. McBride, Federal and Ohio (A).. 27 40
xHenry Mackin, 65 Federal (A)..... 27 40
xR. W. Means, 206 North avenue (A)..... 27 40
xJames R. McClelland, 51 Federal (A)..... 27 40
xW. G. Minnick, 86 Monterey (A)..... 27 40
Daniel F. Molter, 49 Ohio (A)..... 27 40
xJohn Monaghan, 248 Beaver (A)..... 27 40
xJohn W. Miller, 190 Western avenue.... 27 40
xT. R. Morris, Preble and Hanover..... 27 40
xW. J. Morris, 26 McClure..... 27 40
xThomas McHenry, 63 Irwin avenue..... 27 40
xE. McCoy, 49 Diamond.....
xW. F. McDonald, 91 Buena Vista street (A)..... 27 40
xFritz Mayer, 210 Ohio street (A)..... 27 40
xCharles Meyer, 188 Ohio street (A)..... 27 40
xGeorge Myer, 227 Ohio street (A)..... 125 00
xThomas McNally, Preble avenue..... 27 40
Henry Mires, 59 Second street..... 22 92
Mathes & Bitts, 351 Beaver avenue (Aug. 14) 20 55
Mrs. Ellen Mellon, Beltzhoover..... 22 40
James Markey, Phillipsburg..... 27 40
David Magain, New Brighton..... 27 40
Mrs. D. J. Hunsel, Bellevue..... 25 00
H. H. McClure, Elizabeth..... 27 40
xM. Metzgar, Etna..... 50 00
Mellville & Goldsmith, Tarentum..... 27 40
xOwen Murphy, Homestead..... 27 40
F. M. Metz, Etna..... 27 40
C. Miles, Sewickley..... 24 40
James McGrogan, Federal..... 27 40
xLewis N. Morgan, McKeesport..... 27 40
xFrederick Mugele, 545 Fifth avenue.....
John McKay, Larimer Station..... 27 40
xWilliam McKay, McKeesport..... 27 40
xJacob Miller, Duquesne way.....
A. S. Maggin, Braddock..... 27 40
S. G. Miller, McKeesport..... 27 40
Christ Messner, Manor Station..... 50 00
xSamuel McElroy, Jr., Wilkinsburg..... 27 40
Thomas Moore, McKeesport..... 25 50
McKeesport Rolling Mill Company, McKeesport..... 22 92
Mill & Kinney, Braddock..... 25 12
Martin McNeale, McKeesport..... 27 40
xThomas Moore, McKeesport (July 19).. 83 33
xAngus McKay, McKeesport (July 23).. 22 83
xJoseph Miller, 27 Sarah street.....
xJohn Nee, 219 Penn avenue..... 27 40
Charles F. House, 191 Center avenue..... 27 40
xKate Nehren, 2329 Carson street..... 27 40
xJohn H. Nasser, S. Twelfth street..... 100 00
xW. W. Nisbet, 77 Washington avenue.. 25 00
xThomas Nuttridge, 22 Diamond..... 27 40
xJoseph F. Neely, 371 Rebecca..... 27 40
xMrs. Kate Nan, Homestead..... 27 40
J. A. Newton, West Elizabeth..... 27 40
xJohn P. Nill, McKeesport..... 104 16
xJohn O'Connor & Son, 1314 Carson..... 225 00
xGeo. E. Pitfield, 59 Wylie avenue..... 27 40
J. P. Perkins, Chartiers..... 27 40
xJos. Paul, Chartiers borough..... 27 40
J. M. Perrine, Putman street..... 27 40
John Pring, Sharpsburg..... 25 00
R. L. Patterson, Bridgeville..... 22 92
R. E. Richard, McKeesport..... 27 40
xM. Quinn, Braddock..... 27 40
xGeorge Reineman, 88 Diamond..... 27 40
xJohn Rudolph, 1629 Sarah..... 27 40
xJacob Roth, 1321 Carson..... 27 40
xEdward Riley, 2838 Smallman..... 27 40
xLouis Ruppel, 212 Smithfield..... 27 40
xZ. Richardson, 2229 Penn..... 27 40
xLeonard Kauweiler, 405 Fifth.....
xJ. W. Ruhlandt, 1832 Carson..... 27 40
xJohn Richter, 82 Washington avenue.... 27 40
xE. F. Rusch, 3716 Forbes street..... 27 40
xW. J. Rankin, 40 Sixth street..... 27 40
Philip Raw, 389 Fifth avenue..... 25 00
xG. J. Ramack, 1 6 and 1120 Sarah..... 58 34
xJohn Z. T. Robitzer, 717 Liberty..... 166 00
xFrank Russ, 6326 Station..... 22 83
William Russ, 6326 Station..... 41 67
xJoseph Rohm, 238 Fifth avenue..... 65 50
River Recreation, 403 Ferry..... 93 75
xMartin Roeth, 178 Ohio street..... 27 40
George Rahn (July 10), 333 and 335 Spring Garden avenue..... 20 83
James H. Ramey, West Bridgewater..... 27 40
xGeorge Rahn, Spring Garden avenue.....
xFrederick Riley, Thornhill..... 27 40
xE. Reineman, 503 Wood street..... 27 40
W. M. Risher, Homestead..... 27 40
xMaria Reder, Bennett Station..... 27 40
xRamsey & Co., Sharpsburg..... 27 40
xCharles Reinhard (July 1), Oakmont..... 20 83
Charles Reinhard (July 1), Verona..... 20 83
xJacob Ruppel, Putnam..... 20 83
J. C. Ralston, Wilkinsburg..... 27 40
xMorris Rosenbloom, Braddock..... 104 16
xW. W. Sawhill & Son, 225 Fifth avenue.. 27 40
H. B. Schweizer, 233 Center..... 27 40
xJohn F. Smith, 2913 and 2915 Carson..... 27 40
xR. M. Sterrett, 6130 Penn..... 27 40
xGeorge Scheefler, 1114 Carson..... 27 40
xSchnader & Pelz, 15 and 17 Frankstown.. 27 40
xCharles E. Smith, 4018 Butler..... 27 40
xBernhard Schmid, 2508 Carson..... 27 40
xA. S. Scribner, 1002 Liberty..... 27 40
xFredrick Smith, 64 Wylie..... 27 40
xCharles Schwarm, 1707 Carson..... 28 00
xSnyder, Abell & Co. 145 and 146 Water.. 325 00
xOtto Schmitt, 12 Diamond Square..... 127 40
M. Snaughesy, 1110 Penn..... 27 40
xEd Schafer, 380 Fifth avenue..... 27 40
xJ. C. Smith, 4067 Penn..... 27 40
xGeorge Shaefer, 17 Carson..... 27 40
xJ. L. Swearer, corner Main and Wabash 27 40
xGeorge W. Schmidt, 95 and 97 Fifth avenue..... 27 40
xE. J. Steffel, 1024 Carson..... 27 40
xEmil G. Stucky, 1701 Penn..... 27 40
xEmil G. Stucky, 2329 Penn..... 27 40
xEmil G. Stucky, 30 Fulton..... 27 40
xSchutz, Renzhausen & Co., 100 and 102 Market..... 325 00
xH. J. Steiger, North and East (A)..... 27 40
xJ. C. Stroup, 25 Union, First ward..... 27 40
C. Schickman, 62 Wylie avenue..... 27 40
xJacob Spahn, 2 Carson..... 27 40
xHerman Straub, Liberty and Main..... 170 00
xC. Sunstein, 133 and 134 Water..... 225 00
xN. Stokely, 528 Fifth avenue..... 27 40
xN. Stokely, 706 Fifth avenue..... 27 40
xJoseph Stokely, 355 Fifth avenue..... 27 40
xHenry Schmidt, 32 and 34 Seventh avenue
xSpencer & Liddell, Twenty-fourth and Smallman..... 100 00
Robert J. Stoney, 400 Fifth avenue..... 97 64
Mrs. M. Sherry, 86 Fourth avenue..... 25 12
xEmil F. Saeltzer, 1207 and 1209 Liberty.. 58 34
xW. J. Shuster, 1226 Penn..... 187 49
xFritz Schuineller, 238 Steuben street.....
George J. Schmidt, 1217 Liberty..... 58 34
F. Schuineller, 238 Steuben..... 58 34
xHenry Stein, 158 Steuben..... 20 83
xJoseph Spilman, Soho and Wadsworth.. 16 17
xG. W. Smart, 28 Anderson (A)..... 27 40
xJ. F. Stevenson, Arch and Jackson (A). 27 40
xElizabeth Sigmund, 400 East (A)..... 27 40
xA. F. Sawhill, 187 Federal street (A)..... 25 00
xR. and F. Sauers, 84 and 86 Federal (A). 27 40
xMax Schneider, 171 and 173 Federal street..... 27 40
xLouis Stoltz, 156 Pennsylvania (A)..... 27 40
xJohn L. Staub, Junietta and Market (A) 100 00
F. X. Streassly, 20 Chestnut (A)..... 27 40
Mrs. B. Sweeny, 177 Cass avenue (A)..... 27 40
xJohn B. Scott, Diamond (A)..... 27 40
John L. Staub, Juniata and Magnolia (A) 18 33
xC. G. Seude, 46 East (A)..... 16 67
xAugust Schlegel, 3 Juniata (A)..... 16 67
William Spurling, Phillipsburg..... 27 40
H. L. Schwappe, New Brighton..... 27 40
L. C. Smith, New Brighton..... 27 40
M. F. Scott, New Brighton..... 27 40
John S. Schaffer & Co., Homestead..... 27 40
J. S. Speer, Sharpsburg..... 27 40
xPeter Schlicker, Brownsville road..... 27 40
xJohn F. Scandil, Homestead..... 27 40
J. S. Schaffer & Co., Elizabeth..... 27 40
James Staley, Tarentum..... 27 40
xCharles A. Schmidt, Homestead..... 50 00
Stenger & McKee, Duquesne..... 27 40
xS. F. Stenger, Homestead..... 27 40
xC. Shanzenbach, West View..... 27 40
xPeter Reimlth, Homestead..... 104 16
xHenry Schmeiz, Pike road, Chartiers borough.....
xWilliam Schreiber, Putnam..... 58 34
Chas. A. Schultz (August 13) Homestead.. 22 83
B. Stratchy, (August 27) Darlington..... 15 00
Peter Smith, (August 28) Mt. Oliver..... 25 00
xA. Schaffer, Braddock..... 104 16
R. J. Slater, Braddock..... 27 40
J. C. Smith, McKeesport..... 27 40
A. Sommer, Bluff street..... 27 40
A. J. S