## JUDGE ARCHBALD ON HANDLEY ESTATE

[Concluded from Page 5.]

half of it. The appraiser has given this a nominal value of \$5,000, or nine cents per share. The possessions of the company consist of property at Winchester, Va., and at Scranton, Pa. In the former city the land is mostly in the former city the main is cuttlying suburban jots, but a hotel has been erected there at a cost of \$80,000 and other improvements contemplated. It is churged with the payment of mortgage debts to the extent of about \$20,000. The character and value of the presents in Secretary are not given. property in Scranton are not given. The witnesses produced by the appelhants who testify that the valuation of the appraiser is excessive seem to base this largely upon the fact that the this largely upon the fact that the stock has no present market value, but several of them at the same time admit that it has some possible prospective value, and concede that the appraisement as it stands is not unconscionable. Nor do any of them take into consideration the value of the Seranton property. Considering the well known business sugacity of the decement, and the large amount he had invested in this company, it is almost invested in this company, it is almost a reflection upon his memory to suggest that this stock having a par value of \$281,000 was absolutely worthless, or to argue against the insignificant value of \$5,000 affixed to it.

value of \$5,000 affixed to it.

6. The value of \$30,000 put upon the improved property at No. 226 Lack-awanna avenue. Scranton, Pa., is entirely reasonable. It is located in the business portion of that city and Dr. Throop and Mr. John Jermyn, who were witnesses for the appellant both give it the same value as the appraiser. We will not disturb his work.

7. The Merchants' and Mechanics'

7. The Merchants' and Mechanics' bank building at No. 420 Lackawanna avenue, Scranton, Pa., is appraised at \$48,000. This, under the evidence, is somewhat too high. We consider \$40,-000 as a fair value for it and we sustain the exception, to this extent, and reduce it accordingly. The question of the life estate of Anna Hafey in the property is a subsequent matter.

### VALUATION REDUCED.

8. Upon a consideration of the evidence we also reduce the valuation of the property at No. 428 Lackawanna avenue from \$45,900 to \$35,900.

9. We also reduce the valuation of the

store property situate at No. 427 Lackawanna avenue, Scranton, to \$30,000 instead of \$36,000. This is \$1,000 per foot front for the land, or \$25,000, and \$5,000 for the improvements upon it.

10. The Wyoming House property, Scranton, in our judgment, is seriously overestimated by the appraiser. No doubt as argued by the counsel for the commonwealth, this is the most valuable tract of land held under a single title in the city of Scranton, and its lo-cation is in the very heart of the city. It is capable, moreover, of being divid-ed up into lots or business blocks as suggested. But its present condition must also be considered in making up its value, and the hotel building upon It is almost a detriment. The property has a frontage on Lackawanua avenue of 185 feet, and 207 feet on Wyoming avenue. Out of this there could be made on the Lackawanna front, six lots of 25 feet front each by 125 feet deep and one lot of 35 feet; and out of the frontage left on the Wyoming avenue side, three lots of 25 feet front and 125 feet deep with, say a small alley way of seven feet to give light and access to the rear of the lots fronting on Lack-awanna. This would make ten lots in all, which at a value of \$25,000 each or 811,000 per foot front would make \$250,000 a. There is still left a square in the rear 100 by 142 feet in dimensions, accessible by two alleys, but considerable would have to be deducted from this place to afford proper access to the lots fronting on the two avenues if it is expected to keep up their value to the point which we have just suggested. \$25,000 for this plot and \$25,000 for the improvemnts upon the property are all that we feel we can allow for each, particularly in valuing the property as a whole, which is the way we have to take it. Its value as a hoted is gone, and the large amount of money which executors have just been authorized to expend in order to turn it into something more available, shows for how little the improvements now upon a large part of it count. A conservafar from \$300,000, and at that we

## PENN AVENUE PROPERTY. 11. We also slightly reduce the valua-

tion of Nos. 205 and 207 Penn avenue. Scranton, Pa. This lot is improved but with old wooden buildings which count for practically nothing. It is 40 feet front by 175 feet deep. Our estimate upon it is \$20,000 instead of \$22,000 as fixed by the appraiser.

12. The 1,200 acres in Frederick coun-

ty, Va., are also over-valued. The evidence shows this tract to be worth one dollar per acre, or \$1,200 in all. We reto this amount instead of \$4,800, as valued by the appraiser. This contention that this land is not liable for collateral inheritance tax because it is not within this commonwealth will be considered later on

Too high value is also set upon the land in McDowell county, W. Va. This is a body of 15,000 acres of timber land located on the headwaters of Panther creek, a branch of the Big Fork of the Big Sandy river. It is also in all probability underlaid with several veins of bituminous coal; one vein is certain. The only disadvantage under which it labors is its present inaccessibility. The writer of this opinion has been upon the land and can say from personal observation that the timber is of the finest character, but railroad or other acilities are needed to get it to market. Its coal and mineral resources are entirely undeveloped if not untested. That there is immense prospective value some day in this great body of land cannot well be doubted. The title of the decedent, we have nothing to do with; we are putting a value on the land itself, not upon the decedent's title to it. His estate is a fee simple, and we must value it as a fee accord-The uncertainty of titles in West Virginia no doubt somewhat af-fects the market value of lands there, and that is all the way that the question can come in. But ten years clusive possession and payment of taxes gives title there as we understand it, and the evidence is that this has been kept up by Judge Handley and his

imediate predecessors. What, then, is the fair market value this land? The appraiser after a painstaking examintion of the question including a trip to and inspection of the property itself, has fixed it at \$25 But notwithstanding the care which he has taken and the desire to arrive at a correct conclusion in the matter which he has manifested, we think from the evidence that he has fixed the value much too high. While there may have been sales at prices as high as that taken by the appraiser, yet these are shown to be as to lands somewhat more favorably situated, and to have occurred prior to the present de-pression which seems to have affected value in West Virginia even more than elsewhere. On the other hand we can-not regard the figures given by some of the witnesses for the appellants as altogether reliable. Four to six dollars per acre for these valuable lands seems almost nominal. The parties who suggest these prices undoubtedly are more or less affected by questions as to the title which have been unduly injected into their estimates. Taking a median course between the two extremes we regard ten dollars as a fair appraisement. The assessed value of the lands for general taxation is from two to three dollars per acre, and if the same course is followed there as here, this is about

one-quarter the market value which

We appraise the property, therfore, at \$150,000.

THE WHOLE ESTATE. 14. The aggregate value of the whole estate for the purpose of the present tax must be modified, not only by the difference in values which we have reached, but also by considerations which the appraiser does not seem to which the appraiser does not seem to have observed. The total appraised value of the estate gathered from the foregoing is \$1,013,669.21. From this, however, must be deducted not only the \$51,800 mentioned by the appraiser—the principal part of which is a mortgage of \$40,000 on the Wyoming House—but also the expense of administration of which no account has been taken

which no account has been taken by him. These expenses we can only approximate, and according to the best estimate we can make of them, we allow, say, \$75,000. This makes the total deductions \$125,800, leaving the clear value of the estate. leaving the clear value of the estate subject to the tax to be \$886,869.21. The tax upon this at five per cent, would be \$44,343.46. To this extent the four-teenth exception is sustained.

The opinion here goes into a discuscussion of the appraiser's individual estimates, seven pages alone being given to an elaboration of the finding in the case of Miss Ann Hafey, the appraiser's judgment being confirmed in fixing the assessable valuation of her annuity at \$13,798.64, taking as a basis, her life expectancy which is twenty-four years, and figuring that the amount specified will yield \$1,000 a year and be wholly absolved in twentyfour years. According to Judge Archbald's, figures the real estate legacy of Miss Hafey has been appraised inadequately and not excessively as the appellants claim. There is no question as to the liability to the tax of the li-brary bequest of \$250,000 to the city of Wnchester, Judge Archbald holds. The residuary estate of \$400,000 or over is to be appraised at its present market value. Six per cent, interest must be added from the time the tax remains unpaid.

Under other exceptions of the executor as well as the last general excep-tion of the residuary legates, the ques-tion of the liability of the balance of the estate may be considered, as well as the parties who are to receive it and the proper method of reaching a cor-rect appraisement of it.

### SUBJECT TO A TAX.

As we have already had occasion to observe, the whole of the estate is subobserve, the whole of the estate is subject to the present tax. The lands in Virginia and West Virginia would be exempt because of being in another state, if it were not for the fact that the will works a conversion of them into personality, which is to be brought into this court for distribution, and is thus an estate passing from the testator to collaterals within the commontor to collaterals within the common-wealth. Miller vs. Commonwealth, 111 Pa. 321: Williamson's estate, 153 Fa. 508; McHale's estate 161 Pa. 181. That there is a conversion cannot well be doubted. While as to a portion of his real estate the executors are directed to retain and rent it for a period of treath years, wet there is a resiling. twenty years, yet there is a positive direction to sell and convey it at the end of this time and to pay over the proceeds to the beneficiaries named to receive it. In no case is there a devise of the lands themselves. As to the remainder of the real estate, the coal and mineral land is to be put at lease upon royalty and the timber and bark on the timber land are to be sold. the profits derived therefrom being also disposed of as personalty. And that there may be no question as to wheth-er these coal and timber lands, and not simply the returns from them, are so treated we find in the 17th item exvious part of the will had been directed with regard to the improved real estate; and in the 18th item the moneys arising from the sale of lands in Virginia, West Virginia, Pennsylvania and other states as well as from the property covered by this bequest is to be regarded as in effect variational parts and minerals thereon. the timber, bark and minerals thereon are to be paid over to certain desigpaid over to certain designated beneficiaries. This is go concindiscuss it.

## THE WILL CONSIDERED.

Not only are questions of valuation to be disposed of by us upon this ap-peal but according to the terms of the statute we are to consider also the liability of the appraised estates for the tax. This calls upon us as we understand it to determine the estates which are carved out of his property by the testator to fix their value by due appraisement, and then to pass upon the responsibility of each of them for the tax to be levied thereon. Prior to the act of 1887 no question as to liability was determined in these proceedings, Stenger vs. Commonwealth, 26 Pa. 424; but the law in this respect is now changed, this provision having been introduced into it by the last

general statute referred to. This compels us to look into the will at this point to see if there are any other bequests than those thus far considered, before we come to the residuary clause. While the matter has been referred to by counsel nor hed upon by the appraiser, we touched upon by the appraiser, we feel compelled to hold that in that portion of the will covered by the 14th. 15th, 16th, 17th and 18th items a special bequest is intended to be made of the ncome and proceeds derived from the testator's coal, mineral and timber lands. By the 14th item the executors are directed " from time to time to rent at the best rents or royalty all coal and other minerals in and upon my lands in the states of Pennsylvania, Virginia, West Virginia and other states upon the same terms and conditions as like minerals are rented by other parties;" and by the 17th Item they are to be so leased and held for income by the executors for the term of twenty years. The disposition of this income is found in the 15th and 16th clauses as follows: "Item. I order and direct that the income arising from the royalty or rents of my said mineral lands shall be applied as fol-lows by my executors, namely, first to pay the running expenses and public taxes. Second, the balance of said rents or royalty to be paid every six months to the directors or trustees St. Patrick's Orbhan asylum, the House of the Good Shepherd, and to

the City of Winchester, Va., in the following proportions, namely, 33 1-3 per cent of such rents or royalty thereof to each. Item. I order and direct the directors or trustees and the officers of the City of Winchester to invest said income so received in the bonds of the states of Pennsylvania or Virginia or in the bonds of the United States, the interest whereof shall be expended and laid out in paying the expenses from time to time of the several institutions provided for in this my will." This plainly gives to each of the two institutions named and to the City of Winchester one-third of the net income derived from this especial source to be specially invested and the interest expended in paying the expenses of the respective charities under their charge. This is further followed by the 18th item which manifestly re-fers to the same matter. "Item. I difers to the same matter. "Item. I direct and order my executors to pay over all moneys arising from the sale situate in Virginia, West Virginia. Pennsylvania and other states, and the timber and bark thereon, and all minerals in and under said lands, to the directors and trustees aforesaid, and to the City of Winchester, Va. aforesaid in the same proportions as named herein, namely 33 1-3 per cent. of the net income. Said income to be invested by said several corporations as hereinbefore directed, and to be laid out and expended by them and each of said corporations and the City of Winchester as hereinbefore directed." By the gift in this way, first of the income and then of the proceeds of the lands themselves upon a sale by the executors, the whole beneficial inwould bring it up to the figures we take. the executors, the whole beneficial in-may be ordered to be ex-

quenthed to these three legatees, who thereby become vested with an estate in them which is subject to the collat-eral inheritance tax.

PROVISIONS ARE DISTINCT. We are not unaware in reaching this conclusion of the twenty-fifth item, which apparently directs the total income from all sources to be accumulated for the period of two years and the net amount thereof after deduction for sundry expenses and charges to be applied pro rata to the several money bequests in the will. But we regard the two provisions as distinct and not intentionally conflicting, and that each is to be preserved and given its proper effect if possible. As tending to this end we have in this item itself the saving clause, "I hereby order and di-rect my executors, unless where otherwise specially ordered, to pay, etc.." which would of itself suggest the in-tended preservation of the earlier provisions of the will. The two can be made to harmonize by holding the one to be a disposition of the proceeds—income and principal—derived from the special source of the testator's coal, mineral and timber lands, and the other of the income-only-from all other sources. And it is to be noted as sustaining this contention that the last is limited to an application pro rata, of the fund dealt with, to all the money bequests in the will, until paid, pre-serving the relative amount of each; while the other places the three beneficiaries mentioned upon a special and equal footing as to the property mentioned, giving one-third of the pro-ceeds, income and principal, to each. There are also distinct and different periods of distribution in each case, one being every six months and the other yearly. With the ability to distinguish in this way between these several pro-visons of the will, we cannot regard the one as superseding the other, but that both can without serious difficulty be sustained. We, therfore, hold that the city of Winchester, the St. Patrick's Orphan asylum of Scranton, and the House of the Good Shepherd, Scranton, are each entitled to one-third, first of the income and then of the proceeds of a sale of the decedent's coal, mineral and timber lands in Pennsylvania, Virgina and West Virginia, and that these interests, estates or bequests are liable to be now severally appraised

### and taxed. REPORT OF APPRAISER.

Turning to the report of the appraiser as well as our own findings with regard to these lands we find their proper appraised value to be as follows: There \$3.00 Hats now... are no coal or mineral lands in this state in which the testator was interested except it be those said to be held by the Equity Improvement company of Scranton, in which the testator was merely a stockholder. This leaves as the only property falling under this be quest, the timber land in Frederick county, Va., and the coal and timber lands in McDowell county, W. Va. The value of these is as follows: 1,200 acres of timber land in

2.00

1.50

\$1,200 ty, W. Va. ..... 150,000

As the present beneficiaries are to come into the immediate receipt of the income and profits to be derived from these lands, without any intermediate term except, so far as the management of the executors can be considered in that light, and the payment of the proceeds from the sale of them alone is deferred, we regard these lands as ap-praisable at his time at their present market value according to the amounts already fixed upon them. The only alternative to this course would be to hold that in view of existing conditions the value was not now ascertainable, press direction, after twenty years to sell such lands the same as in a previous part of the will had been directions. sider that the proposition of the tax thereon in a to not into the beneficial ownership of it, we think it can be now salued and taxed and that the apposition of the salued and taxed and that the apposition of the salued and taxed and that the apposition of the salued and that the apposition of the salued and that the apposition of the salued and that the salued are salued as the salued as t its and proceeds of the testator's coal, mineral and timber lands above named, to each an undivided one-third, and we value the same for the purposes of the present appraisement at \$50,400

## DECREE OF THE COURT.

In pursuance of these conclusions we nake the following decree: And, now, to wit, January, 14, 1897, this case came on to be heard on appeal from the report of the appraiser, and after due consideration of the said report, the ex-

cent. from the several bequests, an-nuities and estates passing to collat-erals by the will of the testator taken ectively amounts to the sum of

\$44,343,46.

,800 per year is be-ucathed to Anna Hafey or life is appraised at ... \$12,798 61 And the tax thereon is fixtures and personal pro-perty therein, bequeathed to Anna Hafey for life, is And the tax thereon is The cash legacy of

fixed at (D) The cash legacy of \$250,000 to the City of Win-chester, Va., is appraised And the tex thereon is Orphan Asylum of Scran-fixed at (G) The cash legacy of \$5,000 to Mrs Anna R. Mayberry is appraised at. And the tax thereon is

rtain deductions named the testator, is ap-And the tax thereon is lows:

(a) The moneys to be expended for the education of George F. Walden, preparatory to col-lege are appraised at.... And the tax thereon is fixed at (This does not include the further moneys which

to Mrs. Mary

(H)

## RETIRING FROM BUSINESS.

## PRICES LOWERED

TO QUICKEN SALES in both our stores.

AND Our Entire Stock of

## CLOTHING, HATS and FURNISHINGS!

Opportunities for money-saving such as have never presented themselves.

## MEN'S AND BOYS' CLOTHING

Never again will such a well-assorted gathering of new goods-stylish and wellgarments from manufacturers of repute only, be offered at such VERY LITTLE PRICES.

MEN'S OVERCOATS.	MEN'S ULSTERS.
	\$12.00 Ulsters marked down to \$6.9
15.00 Overcoats marked down to 9.2 18.00 Overcoats marked down to 11.5	5   15.00 Ulsters marked down to
BOYS' REEFERS.	BOYS' ULSTERS.
\$ 7.50 Reefers reduced to \$4.2 \$.00 " " 5.00 12.90 " " " 7.2	5 \$6.00 Ulsters reduced to \$3.7 0 6.50 " " 4.0
	WEAR. k that was 50c, 39c All 50c Caps now only 39

SUSPENDERS. HATS. LINEN COLLARS. \$2.25

15e Collars only ..... 2.00 1.50 | 25c German Collars only ....... 1.00 | 25c Linen Cuffs only.

MACKINTOSHES. Guaranteed water-proof, were \$6,00, now .... DRESS SUIT CASES.

Canvas cases, were \$3.50, now \$2.50
Leather cases were \$5.00, now 3.75
Leather cases were \$5.00, now 3.75

Leather cases were \$5.00, now 3.75

Through tickets to all points at lowest rates may be had on application in advance to the ticket agent at the station.

H. P. BALDWIN, Gen. Pass. Agt.

J. H. OLHAUSEN, Gen. Supt. .18c | Leather cases were \$5.00, now 3.75

of this beneficiary at a college or professional school nor the cash leg-acy of \$500 which may be due him upon finishing his education, both of which are left for future appraisement and tax;

(b) The moneys directed to be expended for the
education of Eva Bryerly are appraised at.....
And the tax thereon is

education of Katie A. Foote are appraised at ... And the tax thereon is 

ed to be expended for the education of M. Estelle

And the tas thereon a fixed at The cash legacy of \$500 to be puld to the said Eliza Ward on the completion of her education is appraised at 44,343.46.
4. The said several bequests, annuity and estates are hereby valued and appraised and a tax thereon is fixed as follows:

And the lax in the lax if the la And the tax thereon is

Side given to Harriet Brock on the completion of her education is ap-praised at 283 00 Paralsed at

And the tax on the same is fixed at

(J) The bequest of one-third of the income, profits and proceeds from the leasing and sale of the coal, mineral and timber lands of the decedent in Pennsylvania, Virginia and West Virginia given to the City of Winchester, is appraised at

44,343 40 THE SEVERAL TAXES. 5. The several taxes so fixed and charged as aforesaid together with in-terest thereon at the rate of six per

one year after the decedent's death,

one year after the decedent's death, are now due and payable to the Commonwealth of Pennsylvania.

6. The taxes assessed upon the appraised value of the moneys directed to be expended for the education of George F. Walden, Eva Bryerly, Katle A. Foote, M. Estelle Loomis, Eliza Ward and Margaret Connolly, together with interest thereon as aforesaid shall with interest thereon as aforesaid, shall be paid by the executors from the gen-500 eral funds of the decedent's estate in their hands. The taxes assessed on the appraised value of the cash legacies to be paid to the said Eya Bryerly, Katie A. Foote, M. Estelle Loomis, Eliza Ward and Margaret Connolly and to Harriet Brock upon completing their respective educations together with in terest thereon as aforesaid, shall b deducted from and paid out of each of the said legacies for the use of the commonwealth by the said executors

paying over the same to the said legatees. 7. The taxes assessed as aforesaid upon the appraised value of all other bequests, legacies, annuities and es-tates named above, together with in-terest thereon as aforesaid, shall be deducted from and paid out of each of the same respectively for the use of the commonwealth by the said execu tors before paying over the same to the parties entitled thereto,

8. The costs of these proceedings shall be paid by the executors out of the estate of the decedent in their hands. R. W. Archbaid, Pres't, Judge, 22 50 January 14, 1897.

A motion was made by the attorney for the commonwealth, Mr. Torrey, to strike off the appeal because the city of Winchester did not file a sufficient bond. Judge Archbald in a secondary opinion allows the appeal to stand or condition the appellant files within ten

days a bond for \$50,000 with sureties

other than the municipality itself. The

22.50

2,520,60

435 65

bond at present is \$5,000 and is an Individual bond of the city of Winchester, SHERIFF'S DEEDS ACKNOWLEDGED.

Big Entch Presented to the Court Yesterday Morning.

Sheriff F, H, Clemons, in open court yesterday acknowledged the following deeds for properties recently sold at public sale:

Lots 120 front and 70 feet in depth on Clay avenue, sold as the property of Rob-ert E. Hurley, administrator of Augustus Frothingham, deceased, and Horace E. Hand terre tenant, sold to Horace E. Hand for \$27.31.

Lot 43x140 feet on Pittston avenue with

two two-story dwelling houses and out buildings sold as property of Jacob Keller-man to Joseph O'Brien for \$139. Lot 40x78 on Mulberry street, with two story dwelling house sold as the property of Theodore Bauschman to William P. Kiesel for 32,355. Lot 60x14s on Wilbur street, sold as the property of Hannah and Thomas B. Ev

property of Hannah and Thomas B. Ev-ans to Martha F. Howley for \$55.88. Lot 50x1425 feet on Rebecca avenue, sold as the property of George and Eliza Burge to Caroline M. Pettebone for \$575. Lot 50x150, with two-story dwelling, on Siebecker avenue, Nineteenth ward, sold as the property of Peter A. Aulbach to Frederick Baldner for \$1,105. Lot 160x125 feet on Galway and Antrim Lot 16x125 feet on Galway and Antrim street, with one-story dwelling, sold as the property of John Hannon to P. C.

Lots 132x165 feet, with two-story dwelling, barn and out buildings in Elmhurst, sold as the property of J. F. Milliard to George S. Davies for \$55. Lot 50x188 feet, with two-story store and dwelling, one-story office and store room and two-story barn, on Main street, sold as the property of George E. Wedeman and C. W. Dawson, assignoe and terre tenant, to D. B. Rollins, for \$64.48. Deed in partition to H. A. Knapp and

T. E. Reynolds, trustees for part of lot 87 feet on East Market street, and 280 feet in depth to Deacon street, for \$3,190. Deed in portion for the other part of the 82,400,

Lots of bargains at the great clearing sale now on at the Scranton Cash cent, from February 15, 1896, which is Store,

# JAMES MOIR,

Has Moved to His New Quarters,

402 Lackawanna Avenue.

Entrance on side next to First National Bank. He has now in a

Comprising everything requisite for fine Morehant Tailoring. And the same can be shown to advantage in his spien-dialy fitted up rooms

## A SPECIAL INVITATION

Is Extended to All Renders of The Tribe une to Call on "OLD RELIABLE" in His New Business Home

WOLF & WENZEL,

531 Linden., Opp. Court House,

PRACTICAL TINNERS and PLUMBERS

Sole Agents for Richardson Boynton's Furnaces and Ranges.



produces the above results in 30 days. It acts powerfully and quickly, cures when all others fail Young men will regain their less manicod, and old men will recover their youthful vizor by using REVIVO. It quickly and surely restores Nervousness, Lost Vitality, Impotency, Nightly Emission, Lost Power, Failing Memory, Wasting Diseases, and all effects of self-abuse or excess and indiscretion which unfits one for study business or marriage. It is not only cures by starting at the seat of d. rease, but is a great nerve tonic and blood builder, bringing back the pink glow to pale cheeks and restoring the fire of youth. It wards off fusanity and Consumption, Insist on having REVIVO, in there, It can be carried in vest pocket. By mill \$1.00 per package, or six for \$5.00, with a positive written guarantee to cure of return be money, Circular free, Address FRENCE REMEDY

For Sale by MATTHEWS BROS., Druggist Scranton, Pa.

### PENNSYLVANIA RAILROAD. Schedule in Effect November 15, 1895.

Trains Leave Wilkes-Barre as Follows 7.30 a. m., week days, for Sunbury, Harrisburg, Philadelphia, Balti-more, Washington, and for Pittsburg and the West.

10.15 a. m., week days, for Hazleton, Pottsville, Reading, Norristown, and Philadelphia; and for Sun-bury, Harrisburg, Philadelphia, Baltimore, Washington and Pitts. burg and the West. 3.15 p. m., week days, for Sunbury

Harrisburg, Philadelphia, more, Washington and Pittsburg and the West.

3.15 p. m., Sundays only, for Sun-bury, Harrisburg, Philadelphia, and Pittsburg and the West. 6.00 p. m., week days, for Hazleton

J. R. WOOD, Gen'l Pass. Agent. S. M. PREVOST, General Manager.

and Pottsville.

### RAILROAD TIME-TABLES

Del., Lack. and Western. Effect Monday, October 19, 1895.
Trains leave Scranton as follows: Express for New York and all points East, 1.40, 2.50, 5.15, 8.00 and 2.55 a. m.; 1.10 and 3.33 p. m. stores,

205 LACKAWANNA AVENUE

1.40, 2.50, 5.15, 8.00 and 9.55 a. m.; 1,10 and 3.37 p. m.

Express for Easton, Trenton, Philadel-phia and the South, 5.15, 8.00 and 9.55 a. m.; 1,10 and 2.53 p. m.

Washington and way stations, 2.45 p. m.
Tobyhanna accommodation, 6.10 p. m.
Express for Binghamton, Oswego, Bilmira, Corning, Bath, Dansville, Mount Morris and Buffalo, 12.20, 2.35 a. m., and 1.55 p. m., making close connections at Buffalo to all points in the West, Northwest and Southwest.

Bath accommodation, 9.15 a. m.
Binghamton and way stations, 1.05 p. m.
Nicholson accommodation, 5.15 p. m.

p. m. Binghamton and Elmira express, 5.59 p. m. Express for Utica and Richfield Springs, 2.55 a. m., and 1.55 p. m. Ithaca 2.35 and Bath 9.15 a. m. and 1.55 Ithaca 2.35 and Bath 9.15 a. m. and 1.55 p. m.
For Northumberland, Pittston, Wilkes-Barre, Plymouth, Bloomsburg and Dan-ville, making close connections at Northumberland for Williamsport, Harrisburg, Baltimore, Washington and the South, Northumberland and intermediate stations, 6.09, 9.55 a. m. and 1.55 and 6.00 p. m.
Nanticoke and intermediate stations, 8.03 and 11.20 a. m. Plymouth and intermediate stations, 2.40 and 8.47 p. m.
Pullman parlor and sleeping coaches on all express trains,
For detailed information, pocket time tables, etc., apply to M. L. Smith, city ticket office, 223 Lackawanna avenue, or depot ticket office.

Central Railroad of New Jersey. (Lehigh and Susquehanna Division.)

(Lehigh and Susquehanna Division.)

Anthracite coal used exclusively, insuring cleanliness and comfort.

TIME TABLE IN EFFECT NOV. 15, 1896.

Trains leave Scranton for Pittston.
Wilkes-Barre, etc., at 8.20, 2.15, 11.30 a. m.,
12.45, 2.09, 3.05, 5.00, 7.10 p. m. Sundays 9.00,
a. m., 1.00, 2.15, 7.10 p. m.

For Atlantic City, 8.20 a. m.

For New York, Newark and Elizabeth,
8.20 (express) a. m., 12.45 (express with Buffet parlor car), 3.06 (express) p. m. Sunday,
2.15 p. m. Train leaving 12.45 p. m.

arrives at Philadelphia, Reading Terminal, 5.22 p. m. and New York 6.00 p. m.

For Mauch Chunk, Allentown, Bethlehem, Easton and Philadelphia, 8.20 a. m.,
12.45, 3.05, 5.00 (except Philadelphia) p. in.

Sunday, 2.15 p. m.

For Long Branch, Ocean Grove, etc., at
8.20 a. m. and 12.45 p. m.

For Reading, Lebanon and Harrisburg,
via Allentown, 8.20 a. m., 12.45, 5.00 p. m.

Sunday, 2.15 p. m.

For Pottsville, 8.20 a. m., 12.45 p. m.

Returning, leave New York, foot of Liberty street, North River, at 9.10 (express)
a. m., 1.0, 1.30, 4.15 (express with Buffet parlor car) p. m. Sunday, 4.30 a. m.

Leave Philadelphia, Reading Terminal, 9.00 a. m., 2.00 and 4.30 p. m. Sunday, 6.25 a. m.

LEHIGH VALLEY RAIROAD SYSTEM.

Anthracite Coal Used Exclusively Insuring Cleanliness and Comfort.
IN EFFECT NOV. 15, 1896.

TRAINS LEAVE SCRANTON.

For Philadelphia and New York via D. & H. R. R. at 5, 45, 7, 45 a. m., 12, 05, 1, 20, 3, 33 (Black Dlamond Express) and 11, 30 p. m.
For Pittston and Wilkes-Harre via D. L. & W. R. R., 6,00, 8,08, 11, 20 a. m., 1, 55, 3, 40, 6,00 and 8,47 p. m.

For White Haven, Hazleton, Pottsville and principal points in the coal regions via D. & H. R. R., 6,45 a. m., 12,05 and 4,41 p. m.

and principal points in the coal regions via D. & H. R. R., 6.45 a. m., 12.05 and 4.41 p. m.

For Bethlehem, Easton, Reading, Harrisburg and principal intermediate stations via D. & H. R. R., 6.45, 7.45 a. m., 12.05, 1.29, 3.33 (Black Diamond Express), 4.41 and 11.30 p. m.

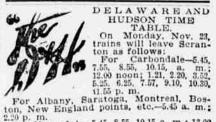
For Tunkhannock, Towanda, Elmira, Ithaca, Geneva and principal intermediate stations via D. L. & W. R. R., 6.09, 8.08, 9.55, a. m., 12.20 and 3.40 p. m.

For Geneva, Ruchester, Buffalo, Niagara, Falls, Chicago and all points west via D. & H. R. R., 7.45 a. m., 12.05, 3.23 (Black Diamond Express), 9.50 and 11.30 p. m.

Pullman parlor and sleeping or Lehigt Valley chair cars on all trains between Wilkes-Barre and New York, Philadelphia, Buffalo and Suspension Bridge,

ROLLIN H. WILEUR, Gen. Supt. CHAS. S. LEE, Gen. Pass. Agt., Phila, Pa., A. W. NONNEMACHER, Asst. Gen., Pass Agt., South Bethlehem, Pa.

Scranton Office, 309 Lackawanna avenue.



2.20 p. m. For Honesdale—5.45, 8.55, 10.15 a. m.; 12.09 For Honesdale—5.45, 8.55, 10.15 a. m.; 12.00 noon, 2.20, 5.25 p. m.

For Wilkes-Barre—6.45, 7.45, 8.45, 9.33, 10.45 a. m.; 12.05, 1.20, 2.28, 3.33, 4.41, 6.00, 7.50, 9.30, 11.30 p. m.

For New York, Philadelphia, etc., via Lehigh Valley Railroad—6.45, 7.45 a. m.; 12.05, 1.20, 3.33 (with Black Diamond Express), 11.30 p. m.

For Pennsylvania Railroad points—6.45, 9.38 a. m.; 2.30, 4.41 p. m.

For western points, via Lehigh Valley Railroad—7.45 a. m.; 12.05, 3.32 (with Black Diamond Express) 9.50, 11.30 p. m.

Trains will arrive at Scranton as follows:

lows:
From Carbondale and the north-6.49,
7.40, 8.40, 9.34, 10.49 a. m.; 12.99 noon; 1.05,
2.24, 3.25, 4.37, 5.45, 7.45, 9.45 and 11.25 p. m.
From Wilkes-Barre and the south-5.40,
7.50, 8.50, 10.10, 11.55 a. m.; 1.16, 2.14, 3.48,
6.22, 6.21, 7.53, 9.03, 9.45, 11.52 p. m.
J. W. BURDICK, G. P. A., Albany, N. Y.
H. W. Cross, D. P. A., Scranton, Pa.

Erie and Wyoming Valley. Effective Jan. 4, 1897.

Trains leave Scranton for New York, cowburgh and intermediate points on frie, also for Hawley and local points, at 105 a, m. and 2.28 p. m., and arrive from ove points at 10.33 a. m. and 9.38.



In Effect October 4th, 1896. North Bound. South Bound. 203 201 505 504 Stations Sand Sanday, Ex-Doll (Trains Dally, Ex-Doll (Q) (Cept Sunday) P MP MArrive Leave 700 Weehawken 8 MArrive Leave A MP 1 15 Hancock Junction Hancock Starlight Preston Park

| 12 46 | Preston Park | 2 31 | 12 40 | Como | 2 41 | 12 40 | Como | 2 41 | 12 50 | Pontelle | 2 50 | 12 14 | Belmont | 2 58 | 12 14 | Belmont | 2 58 | 11 15 | Pleasant Mt. | 3 06 | Floridade | 3 09 | 6 50 | 13 44 | Florest City | 5 19 | 6 50 | 13 44 | Florest City | 5 19 | 6 50 | 13 44 | Florest City | 5 19 | 6 50 | 13 44 | Florest City | 5 19 | 6 50 | 13 44 | Florest City | 5 19 | 6 50 | 13 44 | Florest City | 5 19 | 7 18 38 | Florest City | 5 19 | 7 18 38 | Florest City | 5 19 | Florest City | 5 19

All trains run daily except sunday.

f. signifies that trains stop on signal for passengers. engers, recure rates via Ontario & Western before recure rates via Ontario & Western before purchasing tickets and save money. Day at Right Express to the West. J. C. Anderson, Gen. Pass Agt. T. Fitteroft. Div. Fass, Agt. Scranton, Pa.

Houses for Sale and for Rent.

If you contemplate purchasing or leas-ing a house, or want to invest in a lot, see the lists of desirable property on page 2 of The Tribune.