Pick the Plums You Want!

For a flyer, to wind up the most successful season's business we've ever had—until Saturday noon. **Choice of Any Suit in Our Stores** (finest French and Clay Worsteds alone excepted), for..... **$10**

You can wear a $20.00 Fitchburg Worsted.
You can wear a $20.00 Imported Oxford Clay.
You can wear a $20.00 Imported Broad Wale Serge.
You can wear a $20.00 Imported Scotch Plaid.
You can wear a $18.00 Imported Homespun.
You can wear a $15.00 Imported Black Clay.

There it is in a nutshell. We had intended reserving some of the better kinds, but we don't believe in doing things by "halves, quarters or thirds" (it's so easy to mark up and then down), we make it easy for every one to figure out. So say, come and take any suit you want for a Ten-Dollar Bill—**and we deliver the goods**—and that's what talks. Talk about values—nothing in town to compare with them.

YES! Overcoats are going in the same proportion. But one thing at a time. We'll talk about **those $28.00 Overgarments going for $15.00** later. Just come and see.

L. G. Hoffmann & Co.,

Ryan Block, Seventh and Robert Sts.

BOTH WERE CRIPPLES.

How H. D. Stevens Says J. W. Conley Bled Him.

A peculiar bond of fellowship drew H. D. Stevens and J. M. Conley together and resulted in the arrest of the latter on the charge of stealing $100 from Stevens. Stevens makes the complaint against Conley, and alleges that the theft took place Tuesday.

Both men are ex-railroad employes, and each is a cripple. Conley came to St. Paul from Denver, Col., to procure an artificial leg, and Stevens is in the city from Crookston to have himself fitted out with an artificial arm. Both were crippled in railroad accidents, and when they met in an East Seventh street saloon and learned that each was on the same mission, they became warm friends. A carriage was hired and the men started on a sight-seeing tour together. After visiting a number of resorts Stevens found his money missing and swore out a warrant for his companion's arrest. When arrested Conley had $45 in his possession. Stevens claims this is part of his money, as he says Conley had no funds when they were out together. Conley was arraigned in the police court yesterday and held on the charge of larceny until today. He denies the charge.

SCHOCH

Today (Friday) we make phenomenal price inducements in order to clear up the stock before inventory (Saturday). This is the chance of the year to get what you want in our line at almost your own prices.

Store open tonight till 10:30. Closed all day New Year's Day. (Saturday).

Eggs, per dozen,
12½ Cents.

Chickens, per lb.,
5 Cents.

Spring turkeys, per lb.,
8c and 10c.

Geese and ducks, per lb.,
9 Cents.

3 lbs. mixed nuts for
25 Cents.

2 lbs. best mixed nuts for
25 Cents.

Mixed candy, per lb.,
7c, 8c, 10c and 12½c.

Solid meat oysters, per quart,
35 Cents.

California oranges, per dozen,
15 Cents.

Catawba grapes, per basket,
15 Cents.

Pears, per dozen,
15 Cents.

Palmer House Java and Mocha coffee, per lb.,
25 Cents.

New cabbage, per lb.,
1 Cent.

Bushel box of Utah apples,
$1.25.

Small, sound Geniton apples, per bbl.,
$2.00.

Oregon apples, per peck,
35 Cents.

Fancy Greening apples, per barrel,
$3.50.

Popcorn, per lb.,
3 Cents.

5-lb. caddy uncolored Japan tea,
$1.25.

Fancy crisp celery, mushrooms, head lettuce, new tomatoes, egg plants, parsley, green onions, cauliflower, leaf lettuce, new beets, endive, wax beans, radishes, cucumbers, mint, watercress, oyster plant and spinach.

5-lb. jars fancy creamery butter	$1.10
5-lb. jars fancy dairy butter	$1.00
10-lb. jars choice dairy butter	$1.50
Full cream cheese, per lb	10c
Sage cheese, very fancy, per lb	16c
Fancy Swiss cheese, per lb	12½c

All kinds of fancy cheese for New Year's at low prices.

Sugar-cured hams, per lb	9c
Picnic hams, per lb	7c
Sugar-cured bacon, per lb	10c
Clover honey, each	11c
Fancy Norway herrings, per doz	30c
Smoked whitefish, per lb	11c

The Andrew Schoch Grocery Co

Seventh and Broadway.

TO SAVE PINE TREES

IS THE OBJECT OF STATE FIRE WARDEN ANDREWS' LATEST CIRCULAR.

LET SLASHINGS BE BURNED.

THAT, HE THINKS, WILL HELP A GREAT DEAL IN FOREST PRESERVATION.

ST. CROIX VALLEY PROSPECTS.

Stillwater's Lumber Supply May Be Indefinitely Continued With Proper Forest Conservation.

Gen. C. C. Andrews, state fire warden, has issued a circular to the lumbermen of the state requesting their co-operation in the diminution of the risk to the destruction of standing pine by incendiary or accidental fires. Gen. Andrews suggests that the lumber men burn the "slashings," as the branches and tops cut off the fallen pine trees are known to the trade, and expresses the opinion that can be done for a cost much less than some of the lumbermen communicated with have suggested.

Gen Andrews is taking a very active interest in the work of saving the forests of the state from wasteful destruction, and the circular just now being issued is only one of a number of the measures which he has in mind for the preservation of the wealth which the state has in its pine forests.

Gen. Andrews also has some good news for the denizens of the St. Croix valley, which, he holds, is one of the richest pine sections in the world, in point of rapidity of reproduction. In a recent paper, the forester, of North Carolina, Mr. Ashe, declares that a pine forest there will reproduce marketable timber in about thirty years. Mr. Andrews is of the belief that twenty or at most twenty-five years' growth will produce merchantable timber in the St. Croix valley. That being the case, there seems to be no reason why, with careful conservation, the piney wealth of the St. Croix watershed should not be made a practical resource of the state for half a century at least, even if, indeed, advances in forestry should not permit its permanent continuance.

YALE GLEE CLUB CONCERT.

Alumni Interested in Making the Event Noteworthy.

The committee of the Yale alumni of this city has sent out announcements of the annual concert to be given by the Yale Glee and Banjo clubs at the People's church next Tuesday evening. The alumni are endeavoring to make the event a noteworthy one and the sale of seats seems to justify the expectation that the concert will be one of the most brilliant social events of the season as well as a success financially. The stage of the People's church will be enlarged for the occasion in order to accommodate the clubs, and the auditorium will be elaborately decorated.

The concert will begin promptly at 8 o'clock on account of the reception to the clubs, which is to be given by Mrs. E. N. Saunders immediately afterwards.

The patronesses for the concert are: Mesdames W. R. Begg, C. H. Bigelow, T. Cochran, W. B. Dean, J. L. Forepaugh, Burnside Foster, C. M. Griggs, N. M. Halbert, E. C. Haynie, J. J. Hill, R. C. Hine, Arnold Kalman, A. Langford, A. H. Lindeke, D. W. Lawler, J. L. Merriam, M. D. Munn, R. M. Newport, D. R. Noyes, Emerson Peet, W. F. Peet, D. W. Rhodes, H. Richardson, Park Ritchie, E. N. Saunders, C. L. Spencer, J. E. Stryker, J. B. Tarbox, Ambrose Tighe, F. Weyerhaeuser, R. B. Wheeler, J. A. Wheelock, G. L. Wilson and Wallace Winter.

ITALIAN HOME LIFE.

Marion Crawford, the Novelist, Will Lecture on It.

On Thursday evening Jan. 6, Marion Crawford, America's foremost novelist, will deliver a lecture on "Italian Home Life in the Middle Ages" at the People's church. The remarkable forces that led to the Renaissance had their origin in Italy. Art, music and literature owe their progress to the impetus received from that country. The Italians were the first to be roused from the lethargy of the Dark Ages, and their home life had more of passion, of romance and of picturesqueness than that of any other race. Mr. Crawford's special studies have fitted him to make of this subject a most delightful lecture.

POORHOUSE VERY BAD.

St. Louis County Institution Meets With Condemnation.

Secretary Hart, of the state board of corrections and charities, yesterday returned from Duluth, where he inspected the poor house and jail. The poor house, which has thirty-six men and one woman inmate, he found in a very dangerous condition as to exposure from fire, as well as infested with vermin.

The jail Mr. Hart found all right.

CALLED ON EXPERTS

JUSTICE BURGESS' SIGNATURE IS SUBJECTED TO A CLOSE EXAMINATION IN COURT.

BANKERS ARE CALLED UPON

TO COMPARE THE DISPUTED SIGNATURE WITH THE WRITING IN HIS DOCKET.

COURT TOOK A SHORT VACATION,

Adjourning Early to Permit Counsel to Get More Experts for This Morning.

Expert testimony from the lips of several well-known bankers and other citizens declared, in the probate court yesterday, that the marriage certificate put forth by Joseph Waters as proof that he was wedded to Mrs. Mintzer, on March 24, 1892, was not writen or signed by the same hand that wrote up the docket of justice of the Peace Burgess.

The experts were equally unanimous in declaring that the signatures of Father Bigot and William Hickey to the certificate were not written by the same people who wrote signatures well authenticated as theirs, which appeared on other exhibits. The undisputed signatures of Father Bigot that appear in the marriage record book of St. Louis' church were pronounced by all the experts to have been written by a different person than the one who subscribed the alleged certificate.

Among expert witnesses called were Delos A. Monfort, Frank A. Seymour, Herman Scheffer and N. P. Langford.

The first witness called in the forenoon was Rev. Father Hefforn, rector of the St. Paul seminary, formerly rector of the cathedral parish. He was examined concerning the rules of the Catholic church with respect to the ceremony of marriage.

It has all along been claimed by the proponents of the will, that it was impossible that Father Bigot should have been present at the marriage in the office of Justice of the Peace Burgess, and the testimony of Father Heffron went to demonstrate that it was practically impossible, under the rule of the Catholic church, that Father Bigot could have been a witness to the marriage or could have countenanced it.

Father Heffron's testimony was practically as follows:

Q. You are familiar with the canon law of the Catholic church, and the discipline of the Catholic church governing clergymen?

A. Yes, sir.

Q. Now, I want to know, doctor, if in 1892 it was permissible under the discipline or rules of the Catholic church for a Catholic priest to assist with a civil magistrate in the marriage between anybody?

A. It was not permissible.

Q. Now, supposing, for the sake of argument, that one of the parties to the marriage was a Catholic and the other a non-Catholic, would it then be permissible?

A. The reason would be stronger still why a Catholic clergyman should not assist in that case. A Catholic clergyman would not assist.

Cross-Examination—Q. Is it not a fact that priests and pastors in good standing in the Catholic church do administer the marriage rite to contracting parties when one is Catholic and one is a non-Catholic?

A. Yes, sir.

Q. That is not uncommon?

A. Well, it is exceptional, but it is a case that occurs frequently.

Q. Would you say, then, that it is contrary to the discipline and doctrines of the church?

A. Well, it is contrary in this way; that mixed marriages are not encouraged. They are very much discountenanced by the discipline of the church.

Q. But if a Catholic priest or pastor does administer the marriage ceremony, that marriage is recognized or looked upon as valid, so far as the church is concerned?

A. Yes, sir. First, the clergyman must recognize that there is a very good reason; and, secondly, he must obtain permission from ecclesiastical authority to perform the ceremony—a written dispensation; then the marriage is recognized by the church.

Q. Is it or is it not permissible under the rules and discipline of the Catholic church for a clergyman, pastor or priest, to be present as a witness at a civil marriage by civil officers of the state?

A. No, sir; it is not permissible.

Q. That is where one is a Catholic and the other is a non-Catholic?

A. Well, the clergyman in that case performs the ceremony himself. That is what I referred to a moment ago when I said he had to obtain permission.

Q. Assuming that an acquaintance or neighbor of a priest, clergyman or pastor was to be married, and one of the contracting parties was a Catholic and the other a non-Catholic; is it contrary to the rules and discipline of the church that a priest, pastor or clergyman be present at that wedding simply to attend it, if he takes no part in it?

A. There is nothing contrary to that. It would depend altogether on how the wedding took place.

Q. Explain what you mean.

A. Well, in this: I could assist at a marriage between a Catholic and a non-Catholic only when permission had been received from the church, and then that marriage would be recognized by the church. Then I would be perfectly justified in assisting at it. If the permission of the church was not given I would be violating the discipline of my office in assisting at a marriage of the kind, no matter by whom performed. A Catholic clergyman would not perform it.

Q. Would you have any hesitation, or would the discipline of the church prevent you, not participating, but simply attending a wedding as any other neighbor or friend attends a wedding?

A. Well, if the marriage is performed by a priest and the parties have acted according to the requirements of the church, I would feel no hesitancy.

Q. But if you received an invitation to attend a wedding of that kind, not as a participant, not as an assistant, but simply as a friendly spectator, would you refuse to attend the wedding unless you knew there was a dispensation granted?

A. Yes, sir: I should refuse.

At the conclusion of Father Heffron's testimony Mr. O'Brien called the expert witnesses, already named, who testified in substance as outlined.

N. P. Langford, the last expert witness, testified that the handwriting on the certificate bore the peculiar characteristics of a simulated handwriting. Asked to define some of those characteristics, Mr. Langford said the backhanded writing was not that of a person who naturally wrote in that style. This was evidence by the fact that it was not continuous, some of the letters slanting the other way. Moreover, the letters and words occasionally ran down over the line, which was another suspicious circumstance peculiar to imitations of back-handed writing.

Shortly after 3:30 p. m., court adjourned until this forenoon, when Mr. O'Brien will place additional experts on the stand. Mr. O'Brien said that he expected to get all his testimony in today. Mr. Waters, it is understood, has several witnesses to produce in rebuttal.

The court room was crowded yesterday, for the first time since the hearing began.

LOOKS AS IF IT WERE EASY.

Solution of the Volkszeitung Tangle Promises Well.

The affairs of the Volkszeitung are in a fair way to be straightened out. Yesterday the attorneys of all the parties, including Col. Tietz, whose libel suit against the receivers of the paper has proved such a stumbling block, consented to an order discharging the receivers so far as their conduct of the paper is concerned, provided that the receivers will respond, in case Tietz obtains a judgment in his libel suit, to the extent of the value of the property now in their hands that would be liable in case a judgment were secured under the existing conditions. It is further agreed that the Volkszeitung company, in consideration of the surrender of the property to the company, will furnish the receivers a bond for $2,500 executed by a surety company to protect the receivers up to that amount in case Col. Tietz obtains a judgment.

COPELAND TURNED DOWN.

Judge Bunn Holds That He Had No Legal Authority.

Assessments for local improvements, in cases in which John Copeland, acting as commissioner of public works, performed some of the acts that the charter requires the board of public works to perform, are voidable if objection is made in time. Such is the effect of a decision filed by Judge Bunn yesterday in which he denies the application of the city treasurer for judgment against real estate delinquent upon assessments for constructing certain sewers and sidewalks. In these cases the assessments were made and confirmed by John Copeland, acting as the commissioner of public works.

There are three cases and in each the application of the city treasurer is denied. Judge Bunn's memorandum is as follows:

The question is as to the validity of assessments in cases where some or all of the acts required by the city charter to be performed by the board of public works were not performed by the board, but by John Copeland, the so-called commissioner of public works.

The supreme court declared the law attemping to abolish the board and create the office of commissioner of public works unconstitutional and void. It seems to me that the acts of the so-called commissioner in performing the duties belonging to the board of public works were of no more force or effect than would have been the acts of any other citizen of St. Paul in attemping to perform those duties. Mr. Copeland was not a de facto officer, because he was not occupying an office that the law created or recognized.

The office of commissioner of public works was not an office de facto even under the doctrine of the supreme court of this state, that there may be such a thing as an office de facto. * * *

It cannot be claimed that a law, on its face unconstitutional and void, because it was beyond the power of the legislature to enact it, is apparently valid. It is apparently void. This is the character of the law attempting to establish the office of commissioner of public works. Granting, as the Burt case compels me to do, that in this state, at least, there may be such a thing as a de facto office, I am satisfied that the doctrine cannot be applied to this case. There was no such office as commissioner of public works, either de jure or de facto.

It is also to be noted that the board of public works never ceased to exist, either in law or in fact; it was in session continuously and ready to perform all acts required of it by law, including the acts attempted to be done by the so-called commissioner in these proceedings.

Commissioner Copeland sat for four months as commissioner, from September to December, 1896. He passed on many matters during that time, but the acts of the commissioner are valid against all parties except those who made objection as in the case above cited. In other words, property owners who paid their assessments passed upon by the commissioner, or the judgments as the case may be, could not be heard to object at this time, having failed to object before judgment was entered.

IN THE POLICE COURT.

What Was Done Before Judge Twohy Yesterday.

Abbie Wheeler, the young woman accused of the theft of a black astrakhan cloak by Mary Mullen, was discharged in the police court yesterday, upon the withdrawal of the complaint against her.

Samuel Sargent, arrested on the charge of stealing three pairs of trousers from Sternberg & Leverson, clothiers, at 204 East Seventh street, was discharged in the police court yesterday, through the failure of S. Segel, who lodged the complaint, to identify the prisoner. Wednesday Segel positively identified the stolen property and Sargent as one of the men who had taken it, but his memory failed him yesterday when the case went to trial.

R. C. Evans, a colored expressman, will spend the next thirty days at the workhouse for making an assault upon Max Cohen, a West Third street pawnbroker. Evans demanded the payment of a bill which he claimed Cohen owed him, and during a dispute which followed struck Cohen over the head with a whip handle. The blow made an ugly scalp wound. When the case was presented to Judge Twohy he imposed a thirty days sentence.

George Buncoe, alias Winter, forfeited $25 in the police court yesterday, being charged with drunkenness and disorderly conduct. He failed to appear.

NEW RECEIVER NAMED.

Oscar Hallam Gets the Continental Company.

Judge Bunn heard in his chambers yesterday the application of M. Adelaide Perry against the Continental Savings, Loan & Building company for the appointment of a receiver. This is the case in which Judge Bunn recently declared the law permitting such associations to go into voluntary liquidation unconstitutional and void, because of the omission of the enacting clause from the act. The defendant's attorney asked that a certain officer of the company be appointed receiver, but the plaintiff's attorney insisted that an outside party be selected. Judge Bunn thought that the receiver should be an entirely disinterested person and accordially appointed Oscar Hallam, an attorney.

NACY WAITS THE PAPERS.

Montana Man Is Detained Pending Arrival of Warrant.

John Nacy, the young man who was arrested here on a telegram stating that he was wanted in Glasgow, Mont., for grand larceny, was brought before Judge Lewis yesterday on a writ of habeas corpus. As there was nothing to warrant his further detention, other than the telegrams, Nacy was discharged.

He had no sooner stepped outside of Judge Lewis' chambers into the hall before he was rearrested on a complaint charging him with being a fugitive from justice. Requisition papers are on the way to St. Paul, so Assistant County Attorney Zollman said yesterday.

CAR STARTED TOO SOON.

Why Al Zander Sues the Street Railway Company.

Al Zander has sued the St. Paul City Railway company to recover the sum of $800 damages alleged to have been sustained by him owing to personal injuries received by the plaintiff's wife, while riding on a Como avenue car last July. Mrs. Zander was in the act of alighting from the car, when it started without warning, so the complaint alleges, and she was thrown upon the pavement and severely injured. Mr. Zander sues for the loss of his wife's services, and the expenses, medical and otherwise occasioned by her injuries.

Mrs. Zander has also brought suit against the company to recover $1,500 damages for her personal injuries.

Must Be Sold This Week

A Retail Butter Store

Doing a Cash Business of

$80 PER DAY.

Owners must leave for Alaska by Jan. 10. See the business and make us an offer. Address

V 5, GLOBE.

LET SALARIES STAND

WHERE THEY WERE BEFORE THE LAW OF 1895 TOOK EFFECT.

SO IS ANDERSON'S ADVICE

TO THE BOARD OF COUNTY COMMISSIONERS IN HIS OPINION OF YESTERDAY.

BELIEVES THE LAW A BAD ONE.

County Attorney Anderson Considers the Measure of 1895 Invalid, and He So Advises.

County Attorney Anderson has rendered an opinion concerning the matter of county officers' salaries, in which he holds that the resolutions of the county commissioners passed by virtue of the law of 1895 are invalid, intimates pretty strongly that the law itself is unconstitutional, and advises the county auditor to refuse to draw warrants for the salaries of any county official whose compensation has been increased by said resolutions. The county auditor is also instructed that he has no right to pay the sheriff and the register of deeds or their clerks or deputies any salaries, inasmuch as, in the opinion of the county attorney, the resolution changing these two offices from a fee to a salary basis is invalid, as the law of 1895 did not empower the county board to make any such changes.

The opinion of the county attorney was called forth at the request of County Attorney Sullivan, who desired instructions as to what course he should pursue relative to the payment of the salaries of County Commissioner Moritz and County Surveyor Gates A. Johnson. Suits were pending in each of these cases to enjoin the county auditor from issuing warrants for the payment of the salaries of these officials. The county attorney's opinion in full is as follows:

In view of two actions now pending, one against John H. Moritz, county commissioner, and one aginst Gates A. Johnson Jr., county surveyor, in each of which you are joined as a defendant, wherein injunctions are asked to prevent payment of salaries to those officials, you have requested my opinion as to your duties as to the payment of such salaries before decisions are rendered. You have also asked that I define the powers of the county commissioners with reference to raising salaries of county officials and changing officers heretofore on a fee basis to salaried offices.

Assuming chapter 301, General Laws 1895, under which the county commissioners acted, to be unconstitutional (and as to that I offer no opinion), the title of that act reads in substance that the county commissioners of certain counties are authorized and directed "to reduce the compensation and number of officers and other employes of such counties and regulate the same," etc. Article 4, section 27, Constitution of Minnesota, provides that "no law shall embrace more than one subject, which shall be embraced in its title." Hence we must assume that the above title embraces the subject, and that it was the design of the legislature to empower the county commissionrs to reduce the compensation and number of officers and employes of their county.

You inform me that the county commissioners of Ramsey county did, by resolution passed in December, 1896, raise the compensation of the succeeding board of county commissioners from $300 per year each to $750 per year each. In my opinion, they had no power to raise such salaries, but only power to reduce, and the resolution was void for that reason. The same rule applies to the office of surveyor, if, in fact, the attempt was made to increase the compensation of that officer. Being invalid, it is your duty to refuse to act under such resolution without regard to the question whether actions have been commenced or not to test their validity. While you are presumed to act under and obey a statutory enactament so long as the same has not been declared invalid or unconstitutional, yet you should not act under an invalid act or order of a county official.

You also inform me that the county commissioners attempted, by resolution passed during the same month of December, 1896, to change the offices of register of deeds and sheriff from a fee to a salary basis. In my opinion, said chapter 301, General Laws 1895, conferred no power on said board to make any such changes. There is nothing in the title of said act hinting at any such action, and, in my judgment, you have no right to pay those officials any salaries under such resolution, or rather, to issue warrants for such salaries, nor to issue warrants for salaries to any deputy or clerk in said offices, for the reason that the county did not pay them salaries prior to such resolution, they all being paid by the register of deeds and sheriff respectively from such emolument as accrued to said officers. Nor is it possible to say that the compensation of either officer or any deputy has been reduced for one reason, at least, that no certain compensation had ever been fixed for any one by law. The register of deeds and sheriff made what they could out of their fees and paid their employes as they saw fit. There are other reasons, but this one is sufficient to note at this time. Whether or not the board could have passed a proper resolution as to the compensation to be paid those officials, it is not necessary to discuss. Suffice to say that they did not.

As to resolutions passed by said board at the time, wherein a reduction was made in the compensation of salaried officers and employes. In my opinion you are empowered to recognize such resolutions as valid. At any rate, such officers and employes are entitled to the reduced compensation, although more might, be due them, if the resolution was invalid or the law unconstitutional. So long as they accept the reduction, it is your duty to issue warrants accordingly.

I may be pardoned in making a few comments on the so-called salary law of 1895. There can be no question that the title and the body of the act are radically different. As an illustration, the title empowers reduction of compensation, and the body of the act attempts to empower the board to fix the compensation of all officers and employes, whether on a fee or salary basis. Again, while the employes of many offices were paid and employed by the head of the office, the attempt is made to make such employees come entirely under the control of the county, and to have the county pay them directly. It is also expressly provided that hereafter the county commissioners shall control the payment of the clerks of courts and his employes, whereas the constitution provides that the qualifications, duties and compensation of the clerk shall be prescribed by law. That does not mean, in my judgment, that the legislature can delegate such power to local officers. The same rule applies to the probate judge. Then again, while the attempt is made to change offices to a salary basis, there is absolutely no provision as to disposition of fees collected by such officers. For example, the sheriff receives his salary from the county and also all the deputies and clerks are paid by the county, and yet nothing is said as to what the sheriff shall do with the fees received by law from private individuals, in this county, amounting to large sums in the aggregate. It is, without question, highly desirable that compensation of a public officer and of employes be regulated and fixed at a reasonable amount, and that the county should have the benefit of the income of any public office, where it is in excess of what is reasonable compensation for the employes of that office. But the law in question falls far short of attaining that end. The law is also vicious in that it attempts to place it within the power of local officers to cut a salary to any minimum sum they see fit. Such a power is dangerous in the extreme.

You will understand that all the acts done under this law ante-dated the term of my incumbency of this office, and that at no time was an opinion requested from me as to the powers of the board, until this request of yours was received yesterday. The effect of that law and the resolutions of the board thereunder, I may say, in closing, has been to throw the whole matter of salaries and fees into confusion.

St. Paul & Duluth Railroad, Holiday Excursion Rates.

On December 23, 24, 25 and 31, and January 1, 1898, the St. Paul & Duluth Railroad company will sell holiday Excursion Tickets from and to all points on their line at a rate of a fare and one-third for the round trip. Tickets good for return passage on and until January 4, 1898.

Ticket offices Union Depot and 396 Robert Street

Silk Headquarters of the Northwest. Globe, 12-31-'97.

Mannheimer Bros.

SIXTH AND ROBERT STS., ST. PAUL.

ART DEPARTMENT—Third Floor.

25 PER CENT DISCOUNT 25 PER CENT

on all Cut and Decorated Glass, China, Bric-a-Brac, Lamps, Globes, Tables, Cabinets, Pedestals, Marbles, Bronzes, Jardinieres, Chafing Dishes, Five O'Clock Teas, etc.,

FRIDAY THE LAST DAY.

Hosiery and Underwear

Tremendous reductions on all kinds of Women's and Children's Hosiery and Underwear. It will pay you to buy now for next season. The entire stock of Women's Underwear divided into six lots at

39c, 69c, 89c, $1.29, $1.89 and $3.50.

Regularly sold for 60c to $6.

Children's Underwear divided into four lots at

29c, 39c, 49c and 69c,

worth from 60c to $3 a garment,

Extra Special — Women's heavy fleeced Oneita Vests, Pants to match. Choice Friday..... **19c**

Umbrella Specials.

All Colored Silk Umbrellas at **25 Per Cent Discount** for Friday.

$1.50 Umbrellas for	$1.18
$1.75 Umbrellas for	$1.38
$2.00 Umbrellas for	$1.58
$2.50 Umbrellas for	$1.88
$3.00 Umbrellas for	$2.38
$3.50 Umbrellas for	$2.88
$4.50 and $5.00 Umbrellas for	$3.88

All $6.00, $7.00, $8.00, $10.00, $12.00 and $15.00 Umbrellas at 25 per cent discount for Friday only.

Dr. Jaeger's Klondike Outfits.

Final Millinery Reduction Sale.....

Friday we will make still greater reductions in Fine Trimmed Millinery. Note these prices:

Hats that were recently reduced from $5 and $6 to $2.98 will be sold Friday for..... **$1.98**

Hats that were reduced from $8 and $10 to $4.98 will be..... **$2.98**

The balance of our French Pattern Hats reduced to less than cost. Walking Hats that were priced to sell at $2, $3 and $5 will be, Friday..... **69c**

25 Per Cent OFF FANCY GOODS 25 Per Cent OFF

All Sterling Silver, Derby and Plated Novelties, Ebony Goods and Fancy Leather Goods at 25 per cent off.

½ Off—Ostrich Feather Fans—½ Off.

STORE CLOSED ALL DAY SATURDAY.

ONLY WITHIN THE STATE.

Earnings That Telephone Companies Must File Report Of.

It seems probable that the report of the Northwestern Telephone Exchange company will be accepted, as State Treasurer Koerner has received the following advices from Attorney General Childs:

Dear Sir: Calling attention to the provisions of General Laws 1897, chapter 314, you state that a certain telephone company in reporting to you its gross receipts has omitted therefrom its receipts arising from messages sent from points without the state to points within the state and vice versa, and inquire whether such report is a sufficient compliance with the said law.

The act is extremely crude and framed in the most general terms, and is wholly without restriction as to the business to be reported, save as the same may be gathered from the title thereof. In short, the literal terms of the body of the act provide for a 3 per cent tax upon the gross earnings of such business, however arising. The title would seem to contemplate a restriction in such regard, the same being "an act to provide for the imposition and collection of a proportionate earnings tax upon the gross earnings of all property within the state of Minnesota of all telephone companies or owners whose lines are in or extend into or through said state, in lieu of other taxes."

That the title of the act may be referred to in determining the intention of the legislature is a well settled rule of construction. It has been held that where the constitution of a state requires the subject of the act to be expressed in its title, the title thereby becomes a part of the act. I deem it safe to advise you that, reading the act together with its title, it does not contemplate a tax upon all of the gross earnings of a company engaged in an interstate, as well as an internal commerce.

The right of a state to impose a gross earnings tax upon interstate business is at best doubtful. From a decision of the United States supreme court, the only ground upon which such a tax can now be sustained would seem to be that such a tax is upon the franchise of the corporation granted to it by the state.

The United States supreme court has announced and frequently maintained the doctrine that a state cannot, in any form, burden interstate commerce. It has denied the right of a state to impose a license tax upon a telegraph company doing an interstate business (127 U. S. 640) or to impose upon it a specific tax upon each message transmitted by it beyond the state (105, Id. 460). It has held invalid a license tax imposed upon tow boats doing an interstate business, (112, Id. 69) and the imposition of a privilege tax upon sleeping cars employed in such business, (117, Id. 34), and the imposition of a privilege tax upon drummers. (120, Id. 489). In the case last above cited, it was said: "Interstate commerce cannot be taxed at all by a state, even though the same amount of tax shall be laid on domestic commerce."

The state of Ohio once sought to enforce a gross earnings tax against the Western Union Telegraph company, based in part upon interstate business.

The receipts were taxed in gross. The court held that the statute was invalid to the extent that it applied to the receipts on interstae business.

Similar laws were declared invalid in Pennsylvania and Michigan. State statutes have been sustained which provided for the taxation of property of railroad and telephone companies doing an interstate business where the tax was laid upon the basis of a proportionate valuation of the properties of the company lying within the state as compared with the valuation of the company's entire property.

The act in question prescribes no rules for the taxing officers of the state whereby the proportionate valuation of the property to be taxed may be ascertained. It does not even require the persons, companies or corporations required to furnish abstracts of their gross earnings to the state, to report the proportionate amount of interstate business done within the state. But these objections are, perhaps, not fatal to it. It had been the wiser course to have fashioned our legislation upon models furnished by Massachusetts and other states which have already received the sanction of the United States supreme court. No doubt would then have attended the results of efforts to enforce it. This was done in some measure in framing laws providing for the taxation of express companies and freight line and equipment companies. It should be noted that in neither of the laws just referred to is there any attempt to tax interstate business in any form.

The question submitted is, of course, an important one, and I should prefer an adjudication by the courts rather than have you rest upon my own construction of the law. It is not wholly improbable that as to companies organized under the laws of this state, the law in question may be sustained as providing for the taxation of their franchises. My own judgment is that the courts will adopt the view that it was designed to apply only to purely an internal as contradistinguished from an interstate commerce business.

DIDN'T GO TO HOT SPRINGS.

H. E. Krohn, the Seventh Street Barber, in Town.

H. E. Krohn, the West Seventh street barber, says that the report that any person contracted syycosis by being shaved by him is untrue. It was stated in the Globe of Dec. 28 that at a meeting of the barbers' union the night before the attention of the union had been called to reports concerning his shop. After the meeting of the union, a reporter went to Krohn's shop to try and learn if there was any truth in the report or not. His neighbor said he had left the city, and a friend of Krohn said he had gone to Hot Springs. But in this, it seems, the Globe was in error, and that Krohn had not left the city, or if he had he did not go to Hot Springs, for he was seen yesterday, and denied the report concerning himself.

MARRIAGES, BIRTHS, DEATHS.

MARRIAGE LICENSES.

Isadore Harry Sickle	Stella I. Colby
William F. Langdon	Mary L. Fosl
William A. Gould	Frances H. Easton
Clarence North	Josephine Pottgiesel

BIRTHS.

Mr. and Mrs. Edward Larkin	Girl
Mr. and Mrs. M. Huber	Boy
Mr. and Mrs. Edward Fader	Boy
Mr. and Mrs. Dennis C. Kurley	Boy
Mr. and Mrs. Jeremiah J. Hagerty	Girl
Mr. and Mrs. Fred Johnson	Boy

DEATHS.

Mary Murat, 493 Martin st.	3 mo
Roy Hubert St. George, city hosp.	4 yrs
Clarence Julen, 1087 Bayless av.	14 mo
John Ozimek, Rutledge, Minn	32 yrs
Joseph V. Lorin, 964 Reaney st.	44 yrs

DIED.

O'TOOLE—In St. Paul at 5 a. m. Thursday, Dec. 30, at residence, 140 North Dale street, John O'Toole, aged 28 years. Funeral from above residence Saturday, Jan. 1, 1898, at 2 p. m. Services at St. Luke's church at 2:30.

ANNOUNCEMENTS.

NOTICE! The trustees of the State Savings Bank, Germania Life Insurance Bldg., cor. 4th and Minn. sts., have declared a semi-annual dividend at the rate of 4 per cent per annum for the period ending Jan. 1, 1898; depositors entitled to interest will please present their pass-books at the bank for entry, on or after Jan. 20, 1898; the new interest period begins Jan. 1, 1898; all deposits made on or before Jan. 3, 1898, will be entitled to six months interest July 1, 1898. Jul M. Goldsmith, Treas.

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